

1988

Jaunita Meyer v. Arden Bodell : Brief of Appellant

Utah Court of Appeals

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UTAH COURT OF APPEALS
BRIEF

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880456

IN THE UTAH COURT OF APPEALS

* * * * *

JUANITA MEYER, aka JUANITA M.
BODELL,

Plaintiff and Appellant,

v.

No. 880456-CA

ARDEN BODELL,

Defendant and Respondent.

14(b)

* * * * *

BRIEF OF APPELLANT JUANITA MEYER

Appeal from the Order of the
Third Judicial District Court
in and for Salt Lake County
State of Utah
Hon. James S. Sawaya, Judge

* * * * *

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FILED

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COURT OF APPEALS

SUMMARY OF ARGUMENTS

I. Delinquent joint tax obligations imposed after entry of Decree of Divorce, and not contemplated in the original decree, is a substantial change of circumstances and justifies modification of the Decree of Divorce.

II. Married persons who file joint tax returns are jointly and severally liable for the payment of delinquent taxes. When one party in the marriage is compelled to pay the full amount of the delinquent tax, that paying party is entitled to contribution from the non-paying spouse.

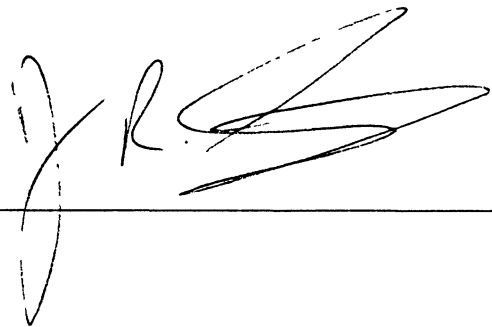
III. Mr. Bodell's beneficial use of a tax deduction for the years 1982 and 1983 but subsequent failure to contribute toward the payment of tax delinquencies for those years constitutes unjust enrichment.

IV. A provision in the Antenuptial Agreement, which required Mr. Bodell to support his wife during the marriage, should require him to reimburse Ms. Meyer for living expenses paid solely by Ms. Meyer during the marriage.

CERTIFICATE OF SERVICE

I hereby certify that I hand delivered four (4) copies of the foregoing BRIEF OF APPELLANT JUANITA MEYER to the offices of counsel for the respondent:

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A handwritten signature, appearing to be "N.J. Olsen", is written in black ink above a horizontal line.

IN THE UTAH COURT OF APPEALS

* * * * *

JUANITA MEYER, aka JUANITA M.	}	
BODELL,	}	
	}	
Plaintiff and Appellant,	}	
	}	
v.	}	No. 880456-CA
	}	
ARDEN BODELL,	}	
	}	
Defendant and Respondent.	}	

* * * * *

BRIEF OF APPELLANT JUANITA MEYER

Appeal from the Order of the
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* * * * *

BRIEF OF APPELLANT, JUANITA MEYER

Appeal from the Order of the
Third Judicial District Court
in and for Salt Lake County
State of Utah
Hon. James S. Sawaya, Judge

* * * * *

JURISDICTION STATEMENT

The Utah Court Appeals has appellate jurisdiction over this case pursuant to Utah Code Ann. 78-2a-3(2)(g) (1953 as amended)

NATURE OF PROCEEDINGS

This appeal is from a final order of the Third Judicial District Court for Salt Lake County. The plaintiff initially filed a petition to Modify Decree of Divorce seeking contribution from defendant for payment of back taxes which accrued during the course of marriage. In his answer the defendant subsequently filed a petition for modification requesting a redistribution of property. The IRS alerted the parties that an audit was proceeding while the couple was married; the result of the audit

and subsequent determination of additional tax liability became known to plaintiff and defendant only after the final divorce decree was executed. Judge James S. Sawaya ruled that because plaintiff had knowledge of tax audits for the years 1982 and 1983 at the time the parties were divorced on December 6, 1984, that any claim for contribution from defendant was res judicata. The trial court also accordingly denied defendant's petition to modify.

STATEMENT OF ISSUES

- I. WHETHER A JOINT TAX LIABILITY DETERMINED AFTER A DECREE OF DIVORCE WAS ENTERED IS A SUBSTANTIAL CHANGE OF CIRCUMSTANCES TO ALLOW MODIFICATION OF THE DECREE OF DIVORCE.
- II. WHETHER APPELLANT IS ENTITLED TO CONTRIBUTION FROM RESPONDENT WHEN APPELLANT WAS COMPELLED TO PAY THE ENTIRE DELINQUENT TAX DEFICIENCY FOR THE YEARS 1982 AND 1983 IN WHICH APPELLANT AND RESPONDENT FILED A JOINT RETURN.
- III. WHETHER RESPONDENT WAS UNJUSTLY ENRICHED WHEN HE WAS ABLE TO USE THE INCOME FROM TAX DEDUCTIONS BUT DID NOT CONTRIBUTE TO PAYMENT OF A DEFICIENCY WHEN THE IRS LATER DISALLOWED PART OF THE DEDUCTION.
- IV. WHETHER RESPONDENT IS LIABLE TO APPELLANT FOR HER PAYMENTS OF THE PARTIES' LIVING EXPENSES THROUGHOUT THE MARRIAGE WHEN RESPONDENT PROMISED IN AN ANTENUPTIAL AGREEMENT TO SUPPORT HIS WIFE.

NATURE OF THE CASE

The plaintiff appeals the trial court's denial of Plaintiff's Petition for Modification of Decree of Divorce. Plaintiff asks the appellate court to reverse the trial court's order denying the Petition for Modification of Decree of Divorce and requests that the case be remanded to the trial court for the purpose of determining defendant's appropriate contribution for 1982 and 1983 taxes. Plaintiff also requests that the case be remanded for the trial to court to determine the cost of Mr. Bodell's share of joint marital living expenses.

COURSE OF PROCEEDINGS

(1) On February 27, 1987, the plaintiff filed a Petition for Modification of Decree of Divorce. Index Record, p. 47.¹

(2) A Decree of Divorce was entered on December 6, 1984. That Decree did not address possible tax liabilities incurred during the marriage. Index Record, p. 39.

(3) Plaintiff's Petition for Modification asserted that a substantial change of circumstances occurred since the entry of the Decree of Divorce. The 1982 and 1983 state and federal income tax returns were audited, and certain deductions, which were calculated by the defendant, were disallowed. The

¹ The Divorce proceedings initiated in the Third Judicial District Court were entitled Bodell v. Bodell, D84-2297. Since the time of divorce, the plaintiff has acquired her pre-marital name of Juanita Jacqueline Meyer.

disallowed deductions gave rise to substantial tax liability. Index Record, p. 47, p 3.

(4) In her Petition for Modification, plaintiff requested contribution from defendant for one-half of all state and federal income tax liabilities for the years 1982 and 1983. Index Record, p. 48, p 4-7.

(5) Defendant answered Plaintiff's Petition for Modification alleging that potential tax liability was known to the parties prior to final entry of the Decree of Divorce. Furthermore, Defendant alleged that settlement of past tax liabilities was considered res judicata as evidenced by the Decree of Divorce. Index Record, p. 53, p 3.

(6) In his counter petition, defendant requested that one-half of certain properties acquired during the marriage, which were not addressed in the Decree of Divorce, be given to defendant. Index Record, p.p. 54-55, p 1 (a)-(k).

(7) Plaintiff answered defendant's counter petition by denying defendant's allegations and citing paragraph 9 of the Decree of Divorce which fully addressed the distribution of real and personal property. Index Record, p.p. 58-59, p 1.

(8) On February 23, 1988, the plaintiff's Petition for Modification was argued to the Court. Index Record, p. 92.

(9) On March 9, 1988, Judge Sawaya denied Plaintiff's Petition and Defendant's Counter Petition. Index Record, p.p. 93-95.

(10) On March 25, 1988, Plaintiff filed Objections to Defendant's Findings of Fact and Conclusions of Law, a Motion to Vacate Judgment, and a Motion for a New Trial or to Amend Judgment. Index Record, p.p. 129, 150, & 152.

(11) On April 7, 1988, Judge Sawaya signed two documents prepared by Defendant; one entitled Findings of Fact and Conclusions of Law and the other entitled Judgment. Index Record, p.p. 99 & 103.

(12) Plaintiff subsequently filed additional objections to the Defendant's Findings of Fact. Index Record, p.p. 105 & 115.

(13) On June 20, 1988, the trial court denied Plaintiff's Motion for a New Trial and Vacated the initial Findings of Fact and Conclusions of Law prepared by Defendant. Index Record, p. 160.

(14) Plaintiff's counsel prepared subsequent Findings of Fact and Conclusions of Law, and an Order. Judge Sawaya signed both pleadings on June 27, 1988. Index Record, p.p. 161-164 & 167-168.

(15) The subsequent findings of Fact and Conclusions of Law stated that plaintiff's knowledge of possible tax liability for 1982 and 1983 made any claim for contribution from defendant res judicata. Index Record, p. 164, p 1.

(16) Both Plaintiff's Petition for Modification and Defendant's Counter-petition were also denied. Index Record, p. 164, p p 2-4.

(17) Plaintiff subsequently initiated this appeal on July 22, 1988. Index Record, p. 169.

RELEVANT FACTS

(1) Ms. Meyer married Arden J. Bodell on April 16, 1975 in Salt Lake City, Utah. Index Record, p. 2, p 2.

(2) Prior to their marriage, the parties entered into an antenuptial agreement. See Antenuptial Agreement (attached hereto and marked exhibit "A").

(3) The antenuptial agreement provided that:

(a) All property belonging to each party prior to marriage was to remain his or her separate property after marriage;

(b) Separate liabilities existing at the time of marriage were to be paid from the separate property of each defendant;

(c) A revocable inter vivos trust was to be used to keep each party's property separate;

(d) Mr. Bodell was to assume a duty to support his wife;

(e) Each party's children by a prior marriage were to be the recipients of the separate property of Ms. Meyer and Mr. Bodell prior to the marriage; and

(f) Both parties would execute such documents as were necessary to carry out the intent of the antenuptial agreement.

(4) During the course of the marriage, the parties filed joint tax returns. Each party figured his or her individual tax liability based on their individual income: a joint return was then filed. Filing a joint return benefitted Ms. Meyer and Mr. Bodell because each was taxed at a lesser rate than persons married but filing separate tax returns. Index Record, p. 94.

(5) On or about December 18, 1979, the plaintiff made a gift of certain real property to the University of Utah School of Mines. See Bodell letter to Laurence H. Lattman (attached hereto and marked exhibit "B").

(6) The plaintiff and defendant initially claimed that the land was valued at \$1,225,672.00. See IRS Engineering and Valuation Report, p.1 (March 18, 1983) (Attached hereto and marked exhibit "C").

(7) As a result of the charitable contribution to the University of Utah, the parties claimed a gift on their joint income taxes of \$1,225,672.00. IRS Engineering and Valuation Report, p.1.

(8) The Internal Revenue Service (IRS) subsequently denied plaintiff's and defendant's claims that the property was valued at \$1,225,672.00. Instead the IRS placed the fair market value at \$289,000.00 leaving a difference of \$936,672.00. IRS Engineering and Valuation Report, P.1.

(9) The IRS subsequently determined that tax deficiencies arising from the reduced value of the school of mines property

existed for the years 1979, 1980, and 1981. The plaintiff paid those deficiencies and in 1986 filed a civil action against the defendant for contribution and costs arising from the IRS action. That action was later dismissed with prejudice when defendant agreed to assign to plaintiff his partnership interest in a real estate investment partnership. Index Record, p. 82.

(10) Later in 1986, the IRS and the state of Utah determined that additional tax deficiencies existed for the years 1982 and 1983. The prior action, settling tax deficiencies for the years 1979, 1980 and 1981, did not address tax deficiencies for 1982 and 1983. The later tax deficiencies were unknown to the parties until late 1986. Index Record, p.p. 82-83.

(11) Plaintiff subsequently paid the tax liability as follows: \$235,401.34 for 1982; \$1,729.00 for 1983; and \$423,681.07 for audit adjustments for 1982 and 1983. See Plaintiff's Trial Exhibit 3 (attached hereto and marked exhibit "D"). The additional tax liabilities and audit adjustments were unknown to the parties until two years after the divorce. Index Record, p.p. 107-108, p p 7 and 8.

(12) Defendant has not paid any share of the 1982 or 1983 tax liabilities or audit adjustments. Index Record, p.p. 47-48.

(13) During the years 1979 through 1983 plaintiff paid all living expenses for both parties. The plaintiff expended \$338,041.69 for those years; defendant paid only \$15,677.63 during those years. Defendant lived in plaintiff's Salt Lake

home and frequently used plaintiff's vacation home in La Jolla, California. Index Record, p. 129. (A copy of the joint living expenses for the years 1979 to 1983 is attached hereto and marked exhibit "E").

ARGUMENT

I. JOINT TAX LIABILITY DETERMINED AFTER ENTRY OF A DECREE OF DIVORCE IS A SUFFICIENT CHANGE OF CIRCUMSTANCES TO JUSTIFY A PETITION FOR MODIFICATION.

A. Standard for Modifications

The standard for determining whether a particular change justifies modification varies depending upon the type of modification sought. Haslam v. Haslam, 657 P. 2d 757, 758 (Utah 1982). The threshold requirement, however, is whether a substantial change in circumstances has occurred since the entry of the divorce decree which was not contemplated in the decree itself. Stettler v. Stettler 713 P. 2d 699, 701 (Utah 1985). For instance, a change not contemplated in a divorce property decree may be modified if a trial court's order is unjust, inequitable, or evidences a clear abuse of discretion. Colman v. Colman, 743 P. 2d 782, 789 (Utah App. 1987); McCrary v. McCrary, 599 P. 2d 1248, 1250 (Utah 1979). Modifications of alimony awards are proper when the trial court makes a "clear and prejudicial abuse of discretion." Eames v. Eames, 755 P. 2d 395, 397 (Utah App. 1987). And the standard for judging a petition to

change the custody of children is warranted only by a substantial change in circumstances affecting the best interests of the child. Hogge v. Hogge, 649 P. 2d 51, 54 (Utah 1982).

In other instances, the initial divorce decree simply omits a provision which both of the parties were aware of at the time of the original divorce, but the dispute causing the change in circumstances did not arise until after the divorce. See Thomson v. Thomson, 709 P. 2d 360, 362, (Utah 1985) (pre-existing loan debt known to parties but not addressed in divorce decree constituted substantial change of circumstances to justify modification); Stettler, 713 P. 2d at 701-02 (change in child custody and visitation rights since original decree amounts to a substantial change in circumstances not contemplated in original decree); Klausman v. Klausman, 368 S.E. 2d 185, 185-87, 186 Ga. App. 669 (1988) (delinquent tax liabilities assessed after divorce decree imposes joint and several liability on both husband and wife unless one of the parties raises an adequate defense to liability).² The appellate court's standard of review in those cases is whether the absent provision constitutes a

² In Klausman, as in the instant case, one of the spouses paid the full share of delinquent taxes discovered after divorce. In Klausman, however, the non-paying wife asserted an innocent spouse defense. At the time Klausman was argued, the IRS had not determined the validity of the innocent spouse defense and the Georgia court refused to rule on whether the wife was liable for contribution. In the absence of the innocent spouse defense, the Klausman court indicates that the non-paying spouse is automatically liable for contribution to the party paying the delinquent tax. Klausman, 368 S.E. 2d at 186.

substantial change in circumstances not contemplated in the original decree. Thomson, 709 P. 2d at 362.

B. Delinquent Tax Obligations As Modifications

Although no Utah Court has addressed whether delinquent tax liability gives rise to an automatic right of contribution to the paying party, the Utah Supreme Court has addressed a similar issue. In Thomson v. Thomson, Mr. Thomson, while still married to Mrs. Thomson, took out a loan from United Bank. The loan was partially secured by a 1977 pick-up truck which was possessed and used by Mrs. Thomson. One month after the loan papers were signed, the Thomsons sold the pick-up truck and purchased a Datsun automobile. The bank released it's lien on the truck, and added the Datsun as collateral for the loan. At the same time, the bank had Mrs. Thomson co-sign on the note. Mr. Thomson thereafter made payments totaling \$940.00 and then refused to make further payments claiming that the financial obligation for continued payment rested with Mrs. Thomson. Soon after, the trial court granted a decree of divorce which allocated various assets and liabilities between the parties.

For some unexplained reason, the divorce decree was silent regarding the continuing obligation to make payments on the note even though both parties were aware of the obligation prior to the entry of the decree. Thereafter, Mrs. Thomson petitioned the court for a modification of the divorce decree to require Mr. Thomson to repay the loan. The trial court granted Mrs.

Thomson's petition for modification and the Utah Supreme Court affirmed. Thomson, 709 P. 2d at 361, 362. The Supreme Court held that the loan debt, which was known to the parties prior to divorce but not addressed in the Decree of Divorce, was a substantial change in circumstances and warranted a modification of the original decree. Id. 709 P. 2d at 362. Accordingly the Supreme Court upheld the trial court's modified order which required Mr. Thomson to pay the outstanding loan obligation.

Similarly, in the instant case, Ms. Meyer and Mr. Bodell incurred a joint debt prior to divorce which was not addressed in the Decree of Divorce. The full extent of that debt was unknown to the parties until after the decree of divorce was executed.³ Unlike the Thomsons, Ms. Meyer and Mr. Bodell were unaware that additional taxes might be due until two years after entry of the decree. As in Thomson, however, Mr. Bodell initially acknowledged his liability for payment of back taxes for the years 1979, 1980, and 1981. When the additional tax obligations for 1982 and 1983 were discovered, however, Mr. Bodell denied any obligation to contribute. He claimed that Ms. Meyer was solely liable for the payment of those taxes, even though the delinquencies were based on the filing of a joint tax return.

³ The parties were only aware that possible liabilities might accrue in the future. Both parties disputed the IRS claim and believed in good faith that additional tax liability for 1982 and 1983 was inappropriate. The parties did not discover until after the divorce was final that outstanding tax obligations were due for 1982 and 1983.

Moreover, both Mr. Bodell and Ms. Meyer shared jointly in the benefits from lower taxes in 1982 and 1983. Nevertheless, in 1986, when the IRS determined that Ms. Meyer and Mr. Bodell were jointly and severally liable for payment of additional taxes for 1982 and 1983, Ms. Meyer paid the entire balance without contribution from Mr. Bodell. It is this type of additional liability not contemplated in the original divorce decree and not considered by the parties because of its speculative nature, which constitutes a substantial change in circumstances occurring since the entry of the decree and not contemplated in the decree itself. See Stettler, 713 P. 2d at 701, Thomson, 709 P. 2d at 361-62.

II. ONE WHO IS JOINTLY LIABLE WITH ANOTHER FOR INCOME TAXES AND HAS BEEN COMPELLED TO PAY THEM IS ENTITLED TO CONTRIBUTION FROM THE OTHER PERSON JOINTLY LIABLE FOR THE TAXES.

A. Joint and Several Liability

Subject to certain limited exceptions⁴, married persons

⁴ Under the so-called "innocent spouse" provision, an innocent spouse may not be held jointly liable for payment of joint return taxes if he or she can establish the following elements:

(1) that there is a substantial understatement of tax attributable to grossly erroneous items of one spouse;

(2) the other spouse establishes that in signing the return he or she did not know, and had no reason to know, that there was such substantial understatement; and

(3) taking into account all the facts and circumstances, it is inequitable to hold the other spouse liable for the deficiency in tax for such taxable year attributable to such substantial understatement...,

iling joint tax returns are jointly and severally liable for the payment of taxes. 26 U.S.C. § 6013 (d)(3) (1982).⁵ Joint and several liability arises by operation of law regardless of either parties' relationship to the property giving rise to the income. See Hedrick v. C.I.R., 63 T.C. 395, 404 (1974); In re Richmond, 456 F.2d 458, 462 (3rd Cir. 1972). In other words, absent any claim under the innocent spouse provision⁶, married couples filing jointly are both legally liable for tax deficiencies. Id. 63 T.C. at 404. Section 6013 (d)(3) of the Internal Revenue Service Code codifies the joint and several liability provision; that provision is intended to provide the IRS with a summary remedy for enforcing existing tax liability. See Phillips-Jones Corp. v. Parmley, 302 U.S. 233, 237 (1937) (Commissioner of Internal Revenue entitled to collect entire joint corporate tax against one shareholder). The IRS need not pursue all parties jointly liable for payment. Rather the IRS may elect to collect

26 U.S.C. § 6013 (e) (1982).

⁵ Section 6013 (d)(3) provides as follows:

(3) if a joint return is made, the tax shall be commuted on the aggregate income and the liability with respect to the tax shall be joint and several.

26 U.S.C. § 6013 (d)(3) (1982) (emphasis added).

⁶ The elements of the innocent spouse provision are set out in supra note 3. In the instant case, the defendant has neither raised an innocent spouse defense in the lower court proceedings nor would there appear to be any basis for such a contention.

the entire deficiency from one party. Id. 302 U.S. at 237. It then becomes the paying party's obligation to seek contribution from the party or parties paying less than their fair share. Id. 302 U.S. at 236.

B. Contribution

One who is jointly liable with another for payment of income taxes and has been compelled to pay the full amount of the due tax is entitled to contribution from the other jointly liable party. Phillips-Jones Corp., 302 U.S. at 236; McClure's Estate v. United States, 288 F.2d 190, 192 (Ct. Cl. 1961) (tax assessed against a deceased taxpayer's estate is entitled to contribution from living spouse when the delinquent tax was based on a joint return filed when both husband and wife were alive); Klausman, 368 S.E. 2d 186-87 (Absent proof of innocent spouse status, non-contributing wife was liable for contribution to divorced husband for tax deficiency that arose during marriage).

The dissent in Klausman addressed an issue similar to the one present in the instant case.⁷ In 1980, 1981, 1982, Mr. and Mrs. Klausman filed joint tax returns. In 1983 the parties initiated divorce proceedings; during that same year the parties

⁷ The majority in Klausman failed to reach the merits of a husband's tax claim for contribution against his non-contributing ex-spouse. Rather the court held that the issue was not ripe for adjudication because the IRS had not yet ruled on the adequacy of the wife's status as an innocent spouse. Klausman, 368 S.E. 2d at 186. The dissenting opinion, however, analyzes the merits of the case as if Mrs. Klausman failed to qualify for innocent spouse status. Klausman, 368 S.E. 2d at 187-88 (McMurray, J., dissenting).

were notified that certain tax deductions for 1980, 1981, and 1982 would be disallowed and that penalties and interest would be imposed. The parties' divorce later became final in 1984. The divorce decree purported to settle all issues relating to the parties' rights and obligations arising out of the marriage but was silent regarding the delinquent tax obligations. Thereafter in December 1985, the IRS seized Mr. Klausman's estimated tax payments and applied them to the 1980, 1981, and 1982 tax delinquencies. After paying the full amount of the joint debt, Mr. Klausman brought an action against his ex-wife for contribution.

Even though the majority fails to reach the contribution issue, the dissent offers a persuasive analysis regarding post-marriage delinquent tax obligations. First, Presiding Judge McMurray acknowledges that "a final divorce decree binds the parties as to all matters put in issue, or which under the rules of law might have been put in issue until such decree shall be reversed or set aside." Klausman, 368 S.E. 2d at 187 (McMurray, J., dissenting). Furthermore, the judge notes that at the time the divorce was finalized, the tax liability for 1980, 1981, and 1982 was joint and several by operation of section 6013 (d)(2). He next reasons, that since no provision was placed in the divorce decree accessing liability for the delinquent tax years, the federal statute automatically made both parties liable.

Judge McMurray contends that the 1984 divorce decree incorporating the parties' settlement agreement "did not and could not have determined the rights of the parties in regard to the 1985 seizure of [Mr. Klausman's] funds" primarily because the full extent of the delinquent obligation was unknown until after the divorce became final." Klausman, 368 S.E. 2D at 187 (McMurray, J. dissenting). Similarly, in the instant case, the divorce decree which bound the parties regarding property settlement and distribution, did not and could not have determined liability for 1982 and 1983 tax deficiencies, primarily because those deficiencies were unknown until two years after the divorce. When the deficiencies did become known, Mr. Bodell and Ms. Meyer were, by operation of law, automatically jointly liable for payment of those taxes.

Furthermore, neither Ms. Meyer nor Mr. Bodell executed any agreements to alter those rights and obligations. Indeed, in the absence of any agreement to the contrary, Mr. Bodell, as a matter of law, should be liable to Ms. Meyer for one-half of the delinquent tax obligations that the parties jointly incurred in the years 1982 and 1983. Id. 368 S.E. 2d at 187.

III. MR. BODELL'S BENEFICIAL USE OF INCOME FROM A TAX DEDUCTION BUT SUBSEQUENT FAILURE TO CONTRIBUTE TO PAYMENT OF DELINQUENT TAX OBLIGATIONS CONSTITUTES UNJUST ENRICHMENT

A. Unjust Enrichment

Black's Law Dictionary defines unjust enrichment as follows:

[A] person shall not be allowed to profit or enrich himself inequitably at another's expense. Under this doctrine a defendant has something of value at the plaintiff's expense under circumstances which impose a legal duty of restitution. Doctrine permits recovery in certain instances where person has received from another a benefit retention of which would be unjust. Doctrine is not contractual but is equitable in nature. (citations omitted).

BLACK'S LAW DICTIONARY 1705 (4th ed. 1957).

Professor Corbin, in his horn book on contracts, states that the doctrine of unjust enrichment is simply a substitute for a contract implied in law. A. CORBIN, CORBIN ON CONTRACTS § 19 (1 vol. ed. 1952). Corbin indicates that unjust enrichment is an equitable remedy used in those instances where a plaintiff has conferred a benefit upon the defendant in the absence of a contractual relationship between the parties. Id. The Wyoming Supreme Court established a two-part test in determining whether an implied contract exists. See Kelsey v. Anderson, 421 P.2d 163, 164 (Wyo. 1966). First, the benefit giving rise to the implied contract cannot be gratuitous or made without expectation of payment. Id. 421 P.2d at 164. Second, the person asserting the implied contract must prove circumstances from which a mutual assent may fairly be inferred. Id. 421 P.2d at 164.

B. Payment of Delinquent Taxes Constitutes Unjust Enrichment

In the instant case, there was no expressed contract allocating liability for delinquent taxes. Rather, the obligation to pay delinquent taxes on a joint return was joint and several. See supra p.p. 14-15. If the court does not find

Mr. Bodell liable for contribution to Ms. Meyer as argued above, See supra p.p. 15-18, then the court may alternatively find Mr. Bodell liable on an unjust enrichment theory.

In applying the first part of Anderson test, it is clear that Ms. Meyer did not intend payment of the delinquent taxes as a gift to Mr. Bodell. Rather Ms. Meyer paid those taxes because the IRS was about to execute judgments against her real and personal property. She fully expected Mr. Bodell, who was jointly liable, to contribute one-half of the delinquent tax obligations. The second part of the Anderson test -- whether mutual assent can be fairly inferred from the circumstances of a transaction -- is also met in this case. Mr. Bodell gave his mutual assent to the transaction in 1982 and 1983 at the time he and Ms. Meyers filed joint tax returns.

In fact, Mr. Bodell calculated the deductions which were subsequently disallowed. He shared in the tax benefits but now contends that full liability for payment of those delinquent taxes rests with Ms. Meyers. This type of beneficial enrichment, even if accepted without Mr. Bodell's expressed consent, nevertheless qualifies as an implied contract in fact. See Corbin, supra, 19. Mr. Bodell should therefore be liable under a theory of unjust enrichment to compensate Ms. Meyer for one-half of the outstanding tax liabilities jointly incurred for 1982 and 1983.

IV. THE ANTENUPTIAL AGREEMENT, WHICH PROVIDES THAT MR. BODELL HAS A DUTY TO SUPPORT HIS WIFE, SHOULD REQUIRE MR. BODELL TO REIMBURSE MS. MEYER FOR EQUAL LIVING EXPENSES THAT THE COUPLE INCURRED DURING MARRIAGE.

A. Validity of Prenuptial Agreements⁸

The Utah Supreme Court has ruled that antenuptial agreements are valid and enforceable. Huck v. Huck, 734 P. 2d 417, 419 (Utah 1986). The Huck Court noted that "in general, prenuptial agreements concerning the disposition of property owned by the parties at the time of their marriage are valid so long as there is no fraud, coercion, or material nondisclosure." Huck, 734 P. 2d at 419. Provisions that eliminate child support or alimony are not enforceable. All other provisions within prenuptial and antenuptial agreements will be construed under general contract law. Huck, 734 P. 2d at 419; Berman v. Berman, 749 P. 2d 1271, 1273 (Utah App. 1988).

More recently, the Utah Court of Appeals, in reviewing an antenuptial agreement, applied an intention of the parties test in determining whether a particular provision within an antenuptial agreement was valid and enforceable. Berman, 749 P. 2D at 1273. The court first looked to what the parties intended in the language of the agreement. Berman, 749 P. 2d at 1273. As a general rule, the court will not ignore or discard any words in the agreement. Rather any provision in dispute is read in

⁸ The terms prenuptial agreement and antenuptial agreement are synonymous and are used to refer to agreements between married couples which were entered into prior to marriage. See Berman v. Berman, 749 P.2d 1271, 1273 (Utah App. 1988).

conjunction with "an objective and reasonable construction of the whole contract." Id. 749 P. 2d at 1273.

B. The Duty To Support Provision⁹

The duty to support provision that appears in the Antenuptial Agreement states as follows: "That the statutory dower or the duty to support the wife, as provided by Utah law, shall not be eliminated or released." ¹⁰ Antenuptial Agreement, par. 4. (attached hereto and marked exhibit "A"). The first issue raised in analyzing the validity of Antenuptial Agreement in this case is whether the agreement is invalid because of fraud, coercion, or material nondisclosure. Berman, 749 P.2d at 1273. The trial record indicates that the Antenuptial Agreement was entered into knowingly and voluntarily by each party.¹¹ See

⁹ Plaintiff first made reference to the Antenuptial Agreement in her Complaint for Divorce. Although no reference to the support provision within the Antenuptial Agreement was made in the trial court's order, plaintiff did sufficiently raise this issue in her Objections to Findings of Fact and Conclusions of Law filed with the trial court on March 25, 1988. See Index Record, p. 129, par. 1.

¹⁰ In 1975, the Utah Legislature abolished the estates of dower and curtesy. That provision states as follows: "The estates of dower and curtesy are abolished." Utah Code Ann. § 75-2-113 (1953). The term dower is defined as "the legal right or interest the wife acquires by marriage in the estate of the husband." 25 AM. JUR. 2D Dower and Curtesy § 1 (1966). At common law, the wife was given, after the husband's death, the use of one-third of all real estate of which the husband was beneficially seized at any time during the marriage. Id.

¹¹ The trial court is in the best position to analyze the validity of antenuptial agreements. Accordingly, an appellate court will generally not overturn a trial court's finding regarding validity of antenuptial agreements "absent a clear abuse of discretion." Berman, 749 P.2d at 1273.

Findings of Fact and Conclusions of Law, par. 5, Index Record, p. 32, par. 5.

Once the validity of the agreement is established, the court will interpret the meaning of each disputed provision as that provision appears in the context of the entire document. Berman, 749 P. 2d at 1273. In the instant case, the plain meaning of the disputed provision suggests that Mr. Bodell was required to assume at least some financial duty to support his wife.¹² Indeed, the other provisions in the Antenuptial Agreement evidence an intent to keep premarital property and liabilities separate after the marriage. A logical reading of the parties' intent, as inferred from the four corners of agreement, suggests that each party was also to assume equal responsibility for expenses incurred during the marriage.

In 1975, when the parties were married, Ms. Meyer's estate in real and personal property and wealth was much greater than Mr. Bodell's estate. To insure that the living expenses were adequately shared during the marriage and Mr. Bodell did not take advantage of the wide wealth disparity, the parties executed the duty to support provision in the Antenuptial Agreement. This would be consistent with other actions taken by the parties during the marriage which included: (1) separate checking

¹² Admittedly, the term "to support his wife" is used somewhat ambiguously in the contract. It suggests, however, when read in context with the rest of the agreement, that Mr. Bodell was required to contribute at least something more than nominal financial support to the couple's living expenses.

accounts; (2) separate determinations of tax returns which were subsequently filed jointly; and (3) separate business accounts.

Despite the parties' intent, however, Ms. Meyer eventually paid all living expenses for both parties totalling \$338,041.69 for the years 1979 through 1983. Index Record, P. 116. She undertook this duty because Mr. Bodell was financially unable to contribute his fair share. Mr. Bodell merely provided nominal support in the amount of \$15,677.63. Id. If all of the provisions of the agreement are read together, the intent of the parties was twofold: (1) to preserve separate premarital holdings for themselves; and (2) to share marital living expenses equally. If the court reads the marital provision in this way, then Mr. Bodell should be liable to Ms. Meyer for one-half of living expenses which were documented by Ms. Meyer at trial.¹³

CONCLUSION

Plaintiff requests that the Court of Appeals reverse the decision of the trial court which denied Plaintiff's Petition for Modification of Divorce Decree. Furthermore, plaintiff asks that Petition for Modification be reinstated and that defendant be ordered to contribute one-half of the delinquent tax obligations, including interest and penalties, that the parties jointly incurred for the years 1982 and 1983. Finally plaintiff

¹³ A summary of the joint marital expenses for the years 1979 through 1983 are attached hereto and marked exhibit "E".

requests, that upon remand, the trial court order Mr. Bodell to pay one-half of the couple's joint living expenses that were documented by Ms. Meyer for the years 1979 to 1983.

DATED: February 1, 1989

SPAFFORD & SPAFFORD
Earl S. Spafford (3051)
L. Charles Spafford (4416)

By: Earl S. Spafford
Earl S. Spafford
L. Charles Spafford
Attorneys for Appellant
Juanita Meyer

CERTIFICATE OF SERVICE

It is hereby certified by the undersigned that four (4) copies of the foregoing BRIEF OF APPELLANT JUANITA MEYER were served by hand delivery to the offices of counsel for the respondent:

OLSEN & OLSEN
Nolan J. Olsen
8138 South State Street
Midvale, Utah 84047-7176
Attorneys for Respondent

APPENDUM

Contents

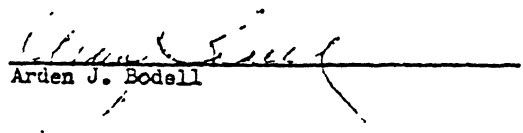
<u>Exhibit</u>	<u>Description</u>
A	Antenuptial Agreement
B	Lattman Letter
C	IRS Valuation Report
D	1982-1983 Tax Liability
E	Summary of Joint Expenses (1979-1983)

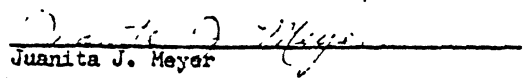
ANTENUPTIAL AGREEMENT

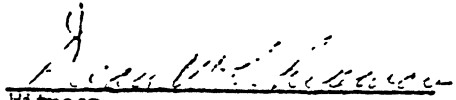
ARDEN JAMES BODELL (ARDEN J. BODELL) a single man, and JUANITA J. MEYER, a widow, both of Salt Lake City, Utah, agree as follows in view of their pending marriage on April 16, 1975, in Salt Lake City, Utah:

1. That all the property, real, personal, or mixed wherever situated, belonging to each party prior to the marriage shall be and remain his or her separate property after marriage.
2. That any liabilities, accrued, contingent, or pending, pertaining to each in their separate status at the time of marriage, shall be paid from the separate property of each. No liability of Arden J. Bodell shall be paid from the separate property of Juanita J. Meyer, and no liability of Juanita J. Meyer, or the estate of Daniel H. Meyer, shall be paid from the property of Arden J. Bodell.
3. That in order to keep the properties separate a revocable inter vivos trust will be used where appropriate.
4. That the statutory dower or the duty to support the wife, as provided by Utah law, shall not be eliminated or released.
5. That the children of Arden J. Bodell by a prior marriage, Susan Elizabeth Bodell Tanner, Sherry Lee Bodell, Rick Arden Bodell, and Christine Betty Bodell, shall be the natural recipients of the separate property of Arden J. Bodell prior to marriage.
6. That the children of Juanita J. Meyer by a prior marriage, Linda, Danny, and Lisa Meyer, shall be the natural recipients of the separate property of Juanita J. Meyer prior to marriage including what shall be received from the estate of her former husband, Daniel H. Meyer.
7. Both parties agree to execute such documents as are necessary in carrying out the intent of the antenuptial agreement.

IN WITNESS WHEREOF, the above parties sign this agreement on this 8th day of April, 1975.


Arden J. Bodell


Juanita J. Meyer


Witness

December 18, 1979

Enclosures

INTERNAL REVENUE SERVICE
OFFICE OF DISTRICT DIRECTOR
SAN FRANCISCO, CALIFORNIA

Engineering and Valuation Report

San Francisco, California

March 18, 1983

In Re: Bodell, Arden J. & Juanita

180 Braewick Rd.
Salt Lake City, Utah 84103

Year: 1979

Issue: Fair Market Value of
Donated Mineral Property

Summary of Recommendations

<u>Value Claimed</u>	<u>Allowed</u>	<u>Difference</u>
\$1,225,672	\$289,000	\$936,672

Bodell, Arden J. & Juanita M.
Year 1979

General:

Taxpayer has donated section 32, T 24 S, R 11 E, in Emery County, Utah to University of Utah College of Mines and Mineral Industries in Salt Lake City, Utah. Taxpayer assigned a value of \$1,225,672 to the mineral value of the property. Date of transfer was December 20, 1979.

Purpose:

The purpose of this report is to estimate the fair market value of the property donated at time of transfer.

Definition of Fair Market Value:

The fair market value is the price that a willing buyer would pay a willing seller in an open market place with no undue stress on either party.

Taxpayer's Position:

Taxpayer has relied on a report titled Uranium Ore Reserves Engineering Report by Pullman Torkelson Company, Salt Lake City, Utah dated July 1977. See attachment 1. In the report, the author claims to have defined 24,080 tons of ore bodies containing 0.05% U_3O_8 or greater with an average grade of 0.124% U_3O_8 (Uranium) and an average grade of 0.635% V_2O_5 (Vanadium) present in the samples taken.

The basis for the estimate of uranium reserves was gamma ray logging done by Century Geophysical Company on 248 drill holes on the property. The estimate of vanadium was made from nine surface samples taken in 1976. The taxpayer added the vanadium percentage to the uranium percentage on a per ton basis and assigned a value of \$50.90/ton taken from Energy Fuels Nuclear, Inc. buying schedule based on December, 1979 NUEXCO prices at their Blanding, Utah buying station. NUEXCO prices are accepted industry wide as a standard. The taxpayer multiplied this \$50.90/ton by 24,080 tons to arrive at \$1,255,672 for the value of contained minerals in the lease. See Attachment 1.

Uranium:

That 24,080 tons of material with a gamma count indicating greater than 0.05% U_3O_8 is not disputed. The drill holes, although drilled in a random pattern, were drilled and logged in a manner consistent with industry practices at the time. Interpretation of the gamma ray logs was also done within acceptable limits. However, the data derived

Bodell, Arden J. & Juanita M.
Year 1979

from gamma ray logs must by necessity be compared to the lithology, or the general character of the sediments, and a chemical analysis of cores taken from the drill holes or the immediate vicinity of the drill holes and ore horizons. This comparison is necessary due to the limitations of present day technology to detect the presence of uranium in a drill hole.

Uranium has two naturally occurring valence states, a reduced or tetravalent state and an oxidized or hexavalent state. In its reduced state, uranium is nearly insoluble, while in its oxidized state, uranium minerals can be solubilized at low temperature by ground water and transported away from its depositional site. Also associated with uranium are thorium, radium, cerium, yttrium, nitrogen, helium, argon and lead. The lead is present as the stable end product of the radioactive disintegration of uranium. In the disintegration, ionized helium atoms (alpha particles) and electrons (beta particles) are emitted.

The gamma ray scintillometer used by Century Geophysical is similar to a Geiger-Muller counter, which reads gamma ray emissions only and not alpha or beta emissions. The gamma ray scintillometer, therefore, gives us an indication of the daughter products of the radioactive decay cycle which uranium undergoes. When the uranium is still in place, or in situ, and the gamma ray scintillometer indicates the presence of the daughter products, the uranium is said to be in equilibrium. When the uranium has gone into solution and been transported away, the gamma ray counts will be the same as if the uranium were in situ and the ore is said to be in disequilibrium. This most often occurs in oxidized, near-surface zones where the deposit is subject to water percolation and is quite common in western states type uranium deposits.

It is for this reason that a gamma survey must be accompanied by a lithology and chemical analysis of the uranium host rock. Given the near-surface nature of the Emery County property and the brief description of the rock type (conglomeratic sandstone, sandstone and limestone pebble conglomerates) it appears this property could be subject to a disequilibrium factor of unknown proportions.

Emery County has a long history of uranium production (the Hidden Splendor Mine, Little Wild Horse Mesa, Lucky Stricke, Temple Mountain, Dirty Devil, Green Tree Mine, just to name a few) which came from the Morrison, Chinle, Wingate, Entrada, Moenkopi and Coconino Formations. Most of the host rock types were sandstone, siltstone, mudstone and conglomerates and much of the ore was found associated with reduction agents such as carbonaceous material and asphaltite. Asphaltite occurs as a hard black vitreous asphaltlike substance at Temple Mountain in Emery County. Chemically, asphaltite is more similar to coal than to hydrocarbons and it has been suggested that

Bodell, Arden J. & Juanita M.
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asphaltite is redeposited humic extracts derived from coal and plant remains while others suggest that it was derived from petroleum and lost hydrogen content from alpha radiation. In peneconcordant deposits, such as Temple Mountain, asphaltite forms tabular bodies and is coextensive with uranium, although the two do not always correlate. In most occurrences in the San Rafael Uplift area, where taxpayer's property exists, uranium is found as a urano-organic compound. That is, the uranium molecules are dispersed in organic (carbon compound) molecules.

Vanadium:

Vanadium is also a common occurrence in the San Rafael Uplift area. But the grade indicated by the taxpayer appears excessively high and the sampling method without merit. Nine random samples do not yield enough data to assign value to an entire section of 640 acres. Nor does the history of the area warrant the grade assigned by the taxpayer. In a study by Warren Finch published in 1967 for the U.S. Atomic Energy Commission, the approximate range in ratio of U_3O_8 to V_2O_5 for the Moss Back Member of the Chinle Formation in the San Rafael area was 1:0.1 to 1:1. See attachment 2. An average ratio would be 1:0.5 making the taxpayer's estimate considerably lower, at an average grade of 0.062 V_2O_5 .

IRS Position:

Taxpayer's use of the Energy Fuels pricing list quoted prices F.O.B. at the Blanding buying station. This price quotation does not consider mining costs, overburden removal, permitting, reclamation or transportation. The columns on the buying schedule noting development allowance and hauling do not represent these costs to taxpayer. The costs in these columns are bonus payments that Energy Fuels pays in accordance with an old schedule from the Atomic Energy Commission titled Form 5. The Form 5 figures are used to make royalty payments in accordance with AEC guidelines.

Therefore, some adjustment must be made for the development, production and transportation for taxpayer's property. Costs of removal of overburden by conventional truck shovel or scraper operation run between \$1.00 and \$1.50 per cubic yard of material. See attachment 3. The ore horizon would probably be produced by scraper to reduce dilution of ore-bearing rock with surrounding material. These costs are similar. Haulage costs run approximately \$.20 per ton per mile. See attachment 4.

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INCOME TAXES PAID BY JUANITA FOR 1982 and 1983 TAX LIABILITY:

1982

\$227,311.94 Per income tax return. (Federal)
(8,964.51) IRS refund
17,053.91 State income tax return (amended)
235,401.34

1983

\$3,222.88 Per income tax return (Federal)
(1,493.88) IRS refund
1,729.00

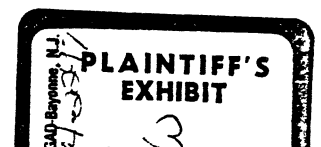
1982-1983 AUDIT ADJUSTMENTS

<u>Amount</u>	<u>Check</u>	<u>Date</u>	<u>Payee</u>
\$54,845.55	3814	12-29-86	IRS
3,433.48	3832	12-31-86	IRS
38,344.00	3839	1-6-87	IRS
77,753.59	CC	4-9-87	IRS
1,131.95	4079	7-26-87	IRS
<u>12,042.16</u>	3815	12-29-86	State
423,681.07			

21 1/2

NO INCOME TAXES WERE PAID BY ARDEN BODELL

\$73,775.51 in 1/2



Summary of Joint EXPENSES 1979-'83
Paid by Juanita

			Reimbursement by Arden	
			Year	Amount
1	Utilities	2132238	1979	115148
2	Food	1532238	1980	218909
3	Clothing	1216470	1981	253700
4	Auto	5237913	1982	358100
5	Educational	747220	1983	591915
6	Publications	201762		1567763
7	Residence Taxes	6912040		
8	Household Insurance	186374		
9	Repairs	174990		
0	Furnishings	2018798		
1	Gifts	2477316		
2	Credit Cards	2570270		
3	Life Insurance	3737402		
4	Medical	443452		
5	Legal fees	1052570		
6	Maintenance	549313		
7	Travel	747977		
8	Home Improvements	1588918		
9	Household Supplies	55204		
0		35804169		

Expenses Paid by unit 1979-1983

Date	check No.	Utilities	Date	check No.	Food	Date	check No.	clothing	Date	check No.	Auto
1-3-79	552	26.19	1-3-79	Cash	50.00	1-3-79	553	10.92	1-13-79	562	25.69
1-13-79	564	111.09	1-10-79	Cash	50.00	1-31-79	589	205.78	1-19-79	574	689.85
1-13-79	567	122.57	1-16-79	571	30.00	2-1-79	593	40.82	1-29-79	578	951.84
1-16-79	570	104.06	1-23-79	Cash	50.00	2-5-79	595	43.77	1-31-79	584	715
1-31-79	586	13.10	1-29-79	579	30.00	2-28-79	613	47.20	1-31-79	585	650
1-31-79	587	102.34	2-7-79	Cash	50.00	4-6-79	653	123.91	1-31-79	588	755
2-8-79	599	91.61	2-15-79	Cash	50.00	4-9-79	658	32.55	2-7-79	596	30.00
3-1-79	615	90.34	2-23-79	Cash	50.00	4-16-79	665	33.60	2-7-79	597	67.95
3-1-79	618	113.19	2-28-79	Cash	50.00	4-17-79	667	46.20	2-8-79	602	120.54
3-17-79	632	102.99	3-7-79	Cash	50.00	4-26-79	687	137.55	2-8-79	603	251.06
3-17-79	636	71.31	3-14-79	Cash	60.00	5-31-79	715	21.12	4-3-79	617	64.90
3-17-79	637	115.77	3-22-79	Cash	60.00	7-3-79	753	42.42	3-1-79	622	99.21
4-6-79	652	57.31	3-30-79	Cash	60.00	7-3-79	755	52.50	3-1-79	625	68.25
4-19-79	671	11.00	4-6-79	656	30.00	7-10-79	760	30.34	5-16-79	631	63.00
4-19-79	676	101.22	4-14-79	Cash	30.00	8-12-79	786	16.70	5-17-79	632	148.41
4-19-79	677	68.98	4-19-79	682	40.00	11-19-79	917	60.57	3-22-79	642	45.41
5-14-79	701	67.16	4-27-79	683	30.00	11-19-79	918	30.44	4-6-79	651	62.73
5-14-79	703	85.87	5-2-79	693	30.00	11-23-79	920	43.55	4-19-79	678	28.35
5-31-79	716	16.04	5-9-79	Cash	60.00	11-28-79	932	39.89	4-19-79	680	541.00
5-31-79	717	73.72	5-16-79	Cash	50.00	11-28-79	935	27.30	5-12-79	699	18.76
6-19-79	736	79.09	5-25-79	Cash	50.00	12-1-79	941	24.54	4-15-79	705	208.38
6-19-79	737	103.05	5-31-79	Cash	40.00	12-14-79	959	50.40	6-13-79	730	173.20
6-19-79	738	29.52	6-9-79	725	50.00	12-14-79	958	171.15	6-19-79	740	27.75
7-7-79	756	23.10	6-15-79	Cash	40.00	12-15-79	960	44.10	6-19-79	742	71.3
7-16-79	764	86.36	6-22-79	744	60.00	12-15-79	961	19.85	7-16-79	766	9.21
7-16-79	765	84.24	6-28-79	746	80.00	1-18-80	1006	19.93	7-18-79	768	57.81
8-12-79	782	42.08	6-30-79	748	50.00	1-20-80	1010	38.40	7-18-79	769	9.00
8-12-79	787	11.15	7-7-79	Cash	50.00	3-5-80	1063	40.93	8-12-79	784	13.57
8-12-79	737	91.81	7-15-79	Cash	60.00	3-25-80	1080	27.28	8-12-79	785	53.10
8-20-79	803	55.49	7-25-79	Cash	60.00	4-4-80	1092	26.25	9-10-79	815	135.70
9-10-79	813	11.81	8-1-79	Cash	50.00	4-4-80	1093	30.95	9-18-79	827	16.80
9-18-79	825	134.93	8-8-79	Cash	60.00	4-4-80	1094	48.30	10-2-79	846	20.30
9-18-79	828	102.12	8-15-79	Cash	50.00	4-21-80	1114	47.25	9-2-79	857	190.55
10-11-79	861	13.24	8-21-79	Cash	50.00	5-6-80	1144	17.00	10-11-79	862	16.80
10-11-79	864	45.44	8-29-79	Cash	60.00	5-29-80	1152	34.57	10-30-79	890	55.13
10-18-79	880	62.27	9-7-79	Cash	50.00	5-25-80	1160	44.10	11-2-79	877	15.00
10-19-79	881	13.36	9-15-79	Cash	60.00	7-10-80	1198	56.00	11-6-79	904	150.00
11-2-79	879	25.64	9-23-79	Cash	50.00	7-16-80	1280	54.60	11-7-79	906	33.40
11-10-79	912	77.19	10-1-79	Cash	60.00	7-25-80	1305	65.72	11-12-79	913	20.54
11-23-79	922	31.21	10-8-79	Cash	50.00	10-3-80	1312	30.00	12-12-79	955	11.81

ctr	check no.	Utilities	Date	ck no	Food	Date	ck no	Clothing	Date	ck no	Auto
					1980	0	Balance Forward	345233	12-17-79	165	3780 15 2070
6-79	945	24 97	10-17-79	Cash	50 00	10-6-80	1318	69 25	12-26-79	979	29 00
6-79	949	70 91	10-24-79	Cash	60 00	10-21-80	1327	231 00	1-7-80	990	78 66
12-79	962	89 68	10-21-79	Cash	50 00	10-23-80	1330	112 71	1-9-80	1000	98 16
7-79	966	90 45	11-7-79	Cash	60 00	12-4-80	1357	3 27 08	1-12-80	1002	12 00
1-80	999	109 59	11-14-79	Cash	50 00	1-2-81	1426	52 50	1-15-80	1003	9 50
6-80	1028	97 55	11-21-79	Cash	60 00	1-9-81	1428	43 36	1-20-80	1011	437 00
2-80	1009	128 14	11-28-79	Cash	60 00	2-3-81	1466	65 00	1-24-80	1016	45 00
2-80	1033	15 05	12-6-79	Cash	50 00	2-24-81	1496	20 16	2-4-80	1028	3 67 6
1-80	1044	86 17	12-13-79	Cash	60 00	3-5-81	1509	15 37	2-12-80	1036	7 00
1-80	1045	91 52	12-30-79	Cash	60 00	3-11-81	1521	60 90	2-12-80	1037	33 6
4-80	1047	122 59	12-27-79	Cash	80 00	3-30-81	1545	112 01	2-24-80	1048	21 40
1-80	1067	115 27	1-4-80	Cash	60 00	5-15-81	1573	138 60	5-8-80	1066	27 40
5-80	1079	80 40	1-13-80	Cash	60 00	5-16-81	1591	35 65	3-10-80	1071	64 17 4
5-80	1083	63 61	1-20-80	Cash	60 00	5-15-81	1595	17 43	4-8-80	1099	13 75
8-80	1097	14 21	1-27-80	Cash	60 00	5-31-81	1603	23 83	5-6-80	1143	14 50
1-80	1098	69 15	2-2-80	Cash	50 00	6-17-81	1634	30 19	3-28-80	1156	18 7 60
1-80	1111	82 71	2-10-80	Cash	60 00	6-21-81	1640	18 38	6-11-80	1175	25 50
1-80	1113	79 34	2-17-80	Cash	60 00	7-15-81	1671	77 68	7-7-80	1190	71 60
5-80	1157	79 53	2-24-80	Cash	60 00	7-25-81	1687	10 94	8-14-80	1253	23 10
8-80	1158	58 03	3-1-80	Cash	60 00	8-17-81	1722	59 36	8-23-80	1276	16 00
8-80	1159	104 20	3-8-80	Cash	70 00	8-22-81	1734	48 34	9-9-80	1288	19 10
1-80	1173	97 44	3-15-80	Cash	60 00	9-12-81	1765	67 41	9-25-80	1306	18 00
1-80	1174	173 6	3-22-80	Cash	60 00	9-14-81	1766	49 50	10-6-80	1313	173 64
5-80	1226	103 56	3-29-80	Cash	60 00	9-14-81	1767	21 21	10-9-80	1322	21 30
5-80	1227	97 33	4-7-80	1096	50 00	10-14-81	1816	139 66	10-22-80	1328	28 35
1-80	1241	30 80	4-15-80	Cash	60 00	10-15-81	1817	84 00	11-17-80	1353	25 80
1-80	1246	2 25	4-30-80	Cash	120 00	10-22-81	1827	54 60	11-17-80	1357	178 00
4-80	1259	101 26	5-15-80	Cash	120 00	10-23-81	1833	36 12	12-1-80	1378	204 92
3-80	1275	128 96	5-30-80	Cash	120 00	10-25-81	1842	28 35	12-14-80	1404	210 43
1-80	1289	10 16	6-15-80	Cash	120 00	12-18-81	1897	22 40	12-14-80	1405	7 00
6-80	1294	116 64	6-30-80	Cash	120 00	1-12-82	1936	13 73	12-18-80	1410	257 400
1-80	1295	128 77	7-15-80	Cash	120 00	2-26-82	1968	33 00	2-3-81	1462	130 98
5-80	1307	52 40	7-30-80	Cash	120 00	3-3-82	1977	171 53	2-3-81	1465	75 80
7-80	1315	18 68	8-15-80	Cash	120 00	3-24-82	2008	14 70	2-3-81	1469	345
12-80	133	84 83	8-30-80	Cash	120 00	4-8-82	2030	82 43	2-3-81	1470	700
4-80	1332	158 63	9-15-80	Cash	120 00	4-8-82	2031	42 10	2-18-81	1490	53 36
7-80	1354	113 64	1-30-80	Cash	120 00	4-14-82	2037	53 16	3-12-81	1530	9 50
7-80	1355	83 53	10-15-80	Cash	120 00	4-14-82	2037	901	3-12-81	1504	74 40
2-80	1357	31 15	10-30-80	Cash	120 00	4-15-82	2041	34 70	3-5-81	1511	20 5

					Residence			Home
					Property			
Date	ck. No.	Educational	Date	ck. No.	Publications	Date	ck. No.	Insurance
1-2-79	550	30.00	1-3-79	560	2195	11-25-79	725	134999
2-9-79	605	50.00	1-6-79	568	1050	11-17-80	1361	138371
2-28-79	612	10.00	2-27-79	603	525	11-26-81	1869	131986
3-1-79	616	27.69	3-1-79	621	3068	11-16-82	2257	156774
3-6-79	627	20.00	3-1-79	623	625	11-9-83	2631	149111
4-3-79	648	15.00	3-31-79	645	525			11-19-82
4-19-79	672	11.23	4-19-79	670	1550			11-28-83
4-19-79	674	4.95	5-4-79	694	525			
4-26-79	686	95.00	5-24-79	710	525			
5-8-79	697	25.00	5-31-79	718	972			
6-6-79	719	20.00	7-16-79	763	525			
6-6-79	720	5.88	7-16-79	767	1500			
8-2-79	775	12.00	7-26-79	770	24.79			
9-21-79	830	48.00	8-10-79	781	2200			
10-6-79	852	6.99	8-15-79	790	2995			
11-3-79	900	5.59	8-20-79	802	525			
11-5-79	903	24.00	9-25-79	836	525			
12-17-79	970	12.00	9-25-79	837	643			
12-28-79	985	30.00	10-2-79	847	16776			
1-7-80	997	9.38	10-9-79	858	8.00			
2-5-80	1025	24.00	10-26-79	888	699			
11-5-80	1104	15.00	10-31-79	891	2700			
4-16-80	1106	24.00	11-2-79	892	525			
7-14-80	1148	12.00	11-2-79	898	2964			
7-3-80	1188	22.00	11-10-79	911	938			
7-9-80	1197	30.00	11-25-79	923	1144			
8-13-80	1253	22.50	12-6-79	946	525			
8-16-80	1263	38.00	12-17-79	964	694			
8-22-80	1273	10.00	1-28-80	1018	15.00			
9-8-80	1286	251.00	1-30-80	1021	10.00			
10-9-80	1323	25.00	2-4-80	1026	525			
11-20-80	1325	3.00	2-5-80	1032	3342			
11-12-80	1351	25.00	2-5-80	1034	3600			
12-11-80	1396	3.00	2-24-80	1049	1786			
12-11-80	1397	36.00	2-24-80	1050	3300			
1-7-81	1439	21.00	2-28-80	1056	1625			
1-7-81	1442	45.00	3-4-80	1060	874			
3-15-81	1531	30.00	4-3-80	1061	525			
4-16-81	1561	350.00	5-3-80	1064	1477			
5-21-81	1643	1.640	5-3-80	1065	1725			

Date ck no. Educational Date ck no. Publications

Balance Forward	6600.20	Balance Forward	71985
1-5-83 2312	312.00	4-1-80 1088	885
3-29-83 2395	362.00	4-11-80 1105	525
7-9-83 2505	198.00	4-21-80 1116	3.14
		5-7-80 1136	934
		5-6-80 1142	6.00
		5-28-80 1161	20.00
		6-3-80 1167	6.00
		7-1-80 1181	36.00
		7-7-80 1192	6.00
		7-7-80 1193	29.80
		8-5-80 1240	6.00
		8-14-80 1255	19.97
		9-16-80 1293	11.50
		9-25-80 1302	6.00
		9-25-80 1304	15.00
		10-23-80 1329	22.00
		11-7-80 1345	9.34
		12-1-80 1381	6.00
		12-1-80 1382	5.40
		12-22-80 1414	6.95
		12-22-80 1417	6.00
		2-3-81 1463	3.00
		2-3-81 1472	12.00
		2-22-81 1493	21.00
		2-22-81 1494	15.00
		3-5-81 1516	17.86
		3-15-81 1526	9.95
		3-15-81 1527	5.95
		3-15-81 1528	4.95
		3-15-81 1529	9.80
		3-15-81 1532	9.50
		5-10-81 1587	13.00
		5-15-81 1574	25.44
		5-21-81 1598	20.00
		6-3-81 1622	20.00
		6-26-81 1647	19.08
		7-15-81 1672	8.00
		7-15-81 1675	6.50
		8-11-81 1707	6.50

Date	ck. No.	Repairs	Date	ck. No.	Furnishings	Date	ck. No.	Bkts	Date	ck. No.	Credit Cards
1-19-79	572	31.80	1-29-79	580	125.00				1-3-79	551	6.02
3-17-79	638	35.45	3-14-79	624	285.00	2-28-79	598	17.82	1-3-79	554	16.91
6-27-79	745	18.30	6-8-79	723	88.77	3-10-79	628	41.23	4-13-79	566	164.00
8-15-79	792	27.77	8-10-79	779	7.95	3-25-79	643	26.78	3-1-79	624	98.28
10-11-79	859	9.66	8-22-79	808	72.95	4-6-79	654	17.82	3-17-79	634	11.67
11-14-79	916	54.94	9-11-79	820	33.00	4-6-79	655	26.72	4-6-79	650	21.89
5-14-80	1147	26.25	9-25-79	835	50.00	4-13-79	661	60.00	4-9-79	673	60.12
5-21-80	1151	65.00	12-10-79	953	147.96	4-28-79	689	9.95	5-14-79	702	246.00
7-1-80	1186	38.00	12-10-79	954	50.00	6-11-79	728	20.00	7-3-79	752	27.18
7-1-80	1187	120.00	1-4-80	988	200.00	6-14-79	735	17.82	8-12-79	788	162.85
10-9-80	1320	7.86	1-8-80	992	85.00	7-6-79	757	175.00	8-20-79	804	11.15
10-23-80	1534	38.00	3-25-80	1076	85.58	7-12-79	761	25.00	9-10-79	814	11.46
4-14-80	1379	160.43	4-26-80	1123	31.92	8-2-79	783	17.82	10-27-79	845	65.35
11-17-80	1352	158.27	7-1-80	1183	200.00	8-23-79	809	115.00	10-19-79	882	41.62
12-2-80	1586	30.00	7-8-80	1194	250.00	8-24-79	832	120.00	11-7-79	905	259.56
6-3-81	1617	103.87	7-19-80	1233	168.85	9-24-79	834	200.00	11-23-79	921	21.46
1-30-82	1947	60.00	7-30-80	1236	31.75	9-28-79	840	232.58	12-6-79	950	1.75
5-17-82	2071	54.57	8-15-80	1260	84.55	10-11-79	860	40.00	12-24-79	977	61.10
6-17-82	2101	125.00	9-16-80	1292	100.00	10-11-79	863	17.82	1-9-80	998	320.93
1-19-82	2217	75.00	3-22-80	1299	248.00	10-26-79	889	41.95	2-4-80	1029	143.52
2-10-82	2251	165.00	11-21-80	1365	180.00	11-12-79	914	113.42	4-80	1030	223.06
1-15-83	2472	110.00	11-28-80	1372	50.00	11-26-79	931	25.00	2-24-80	1046	51.21
2-4-83	2528	200.00	12-1-80	1376	670.42	12-1-79	943	20.00	3-25-80	1078	20.90
2-20-83	2608	61.73	12-3-80	1384	59.82	12-6-79	947	17.82	4-8-80	1101	265.68
			12-3-80	1385	31.49	12-14-79	957	50.00	4-21-80	1115	429.70
			12-5-80	1388	63.48	12-17-79	968	30.00	5-3-80	1135	167.34
			12-5-80	1389	49.01	12-19-79	971	80.00	5-28-80	1152	206.00
			12-11-80	1398	189.00	12-20-79	972	60.00	6-11-80	1176	95.25
			12-14-80	1406	172.21	1-3-80	987	250.00	7-1-80	1180	510.54
			12-14-80	1408	22.29	1-5-80	989	100.00	8-5-80	1245	41.97
			12-15-80	1409	36.75	1-18-80	1007	17.75	9-9-80	1290	307.55
			1-7-81	1433	53.80	2-1-80	1023	10.80	9-25-80	1308	501.91
			1-7-81	1436	65.10	2-4-80	1027	17.82	10-7-80	1316	128.87
			1-7-81	1438	72.89	2-28-80	1053	6.25	10-22-80	1333	104.37
			1-12-81	1445	121.78	3-25-80	1072	45.00	11-2-80	1346	105.80
			1-12-81	1446	210.80	4-8-80	1102	19.68	12-1-80	1380	177.73
			2-3-81	1460	89.67	4-15-80	1101	50.00	12-1-80	1383	20.00
			2-3-81	1475	79.36	7-22-80	1118	25.00	1-7-81	1454	225.64
			2-10-81	1482	32.55	5-6-80	1140	50.00	2-3-81	1461	164.11
			2-28-81	1484	29.07	6-4-80	1158	10.54	2-19-81	1471	57.11

House												
Date		ck No.	Furnishings	Date		ck No.	Gifts	Date		ck No.	Credit cards	
Balance Forward		11	6.98	23		Balance Forward		31	9862		Balance Forward	668
2-19-81		1492	92468	7-8-80		1195	7 00	3-30-81		1547	49464	
3-5-81		1512	81234	7-16-80		1227	16590	4-10-81		1562	15282	
3-17-81		1534	94125	7-20-80		1254	39740	5-10-81		1575	10312	
4-16-81		1560	77407	7-26-80		1235	81 08	5-21-81		1600	21924	
5-4-81		1580	32155	8-5-80		1244	1954	6-3-81		1623	2430	
6-17-81		1632	3000	8-14-80		1256	2237	6-12-81		1635	9500	
6-24-81		1645	4374	8-22-80		1274	3217	7-5-81		1673	29707	
7-15-81		1674	45134	9-4-80		1283	2237	8-9-81		1702	28474	
8-10-81		1731	10710	9-8-80		1285	5000	8-22-81		1740	54248	
8-22-81		1732	10000	9-25-80		1301	1250	9-12-81		1964	17100	
11-10-81		1855	111595	9-25-80		1309	30000	9-12-81		1763	31166	
6-3-82		2067	5248	10-7-80		1314	1954	10-12-81		1803	17371	
6-11-82		2048	155700	11-6-80		1350	14582	10-12-81		1813	120230	
12-12-82		2242	5043	11-25-80		1370	3000	10-20-81		1821	2400	
4-6-83		2400	5000	11-27-80		1371	5000	11-16-81		1853	4844	
5-20-83		2443	28700	12-8-80		1302	1954	11-16-81		1857	2025	
6-28-83		2485	85971	12-13-80		1402	6000	11-26-81		1866	3150	
6-28-83		2486	25163	1-5-81		1429	100000	12-20-81		1899	25967	
3-16-84		2805	4843	1-5-81		1430	100000	1-15-82		1938	10157	
				1-5-81		1431	100000	3-4-82		979	41150	
				1-7-81		1432	4074	3-4-82		1936	2000	
				1-10-81		1440	100000	3-24-82		2010	1200	
				2-3-81		1474	1954	4-3-82		2020	39809	
				2-10-81		1483	11500	4-26-82		2040	64540	
				2-26-81		1500	2500	6-1-82		2088	4062	
				3-5-81		1508	998	6-11-82		2096	26000	
				3-5-81		1519	2500	7-27-82		2128	58000	
				3-17-81		1535	15356	8-19-82		2167	136804	
				5-5-81		1583	2000	8-19-82		2162	83074	
				5-17-81		1597	10000	9-22-82		2193	58326	
				5-30-81		1610	50000	11-1-82		2230	16237	
				6-5-81		1615	50000	11-16-82		2250	16237	
				6-3-81		1641	4184	12-12-82		2285	589	
				6-11-81		1629	10000	12-22-82		2302	27112	
				6-17-81		1637	1250	2-28-82		2334	72078	
				6-12-81		1640	10000	2-28-82		2351	4303	
				7-11-81		1603	40000	3-1-83		2371	11155	
				7-28-81		1687	50000	4-16-83		2415	25142	
				7-23-81		1690	5000	4-16-83		2405	1350	

Date	ck No.	Life Ins.	Date	ck No.	Medical	Date	ck No.	Legal fees	Date	ck No.	Maintenance
3-1-79	Bk chg	1195.35	6-25-79	649	1750	4-19-79	629	941.49	4-19-79	683	3000
3-17-79	635	111.85	6-11-79	727	1400	12-20-79	974	1840.00	5-2-79	692	2076
4-1-79	Bk chg	1195.35	6-18-79	733	2400	12-21-79	975	975.00	5-12-79	699	20.09
5-1-79	Bk chg	1195.35	6-19-79	734	1700	12-21-79	976	1115.54	5-26-79	711	48.00
6-1-79	Bk chg	1195.35	6-19-79	737	40.00	1-7-81	1439	2000.00	6-9-79	724	875
7-1-79	Bk chg	1195.35	6-24-79	747	3800	5-1-81	1571	3384.57	7-3-79	754	64.00
8-1-79	Bk chg	1195.35	7-5-79	756	40.00	6-26-81	1648	1927.27	7-28-79	771	62.00
8-1-79	774	1308.50	7-16-79	762	1600	6-26-81	1649	290.00	9-10-79	819	54.00
8-15-79	791		10-17-79	883	374	7-15-81	1668	298.50	9-29-79	841	75.00
9-1-79	Bk chg	1168.65	12-6-79	948	2700	8-17-81	1704	199.00	1-24-80	1041	30.00
9-10-79	816	111.85	2-4-80	1025	23.00	12-18-81	1907	1845.00	1-25-80	1017	75.45
10-1-79	Bk chg	1168.65	2-22-80	1041	1650	12-26-82	2297	500.00	5-3-80	1132	13.00
10-7-79	856	235.92	2-22-80	1042	1569				5-6-80	1139	659.21
10-19-79	879	91832.50	2-24-80	1045	20.00				5-31-80	1164	43.85
2-4-80	1031	1078.55	2-27-80	1052	12.00				6-3-80	1166	1200.00
3-8-80	1065	111.85	2-28-80	1054	950				6-7-80	1171	230.00
9-9-80	1291	111.85	2-28-80	1085	40.00				7-1-80	1184	108.00
1-5-80	1542	2814	5-1-80	1106	38.00				8-14-80	1254	241.50
11-5-80	1303	351.00	7-1-80	1182	675				8-13-80	1261	159.60
3-12-81	1524	12934	7-7-80	1181	19.00				9-4-80	1281	70.00
10-12-81	1814	530.00	8-7-80	1249	30.00				12-18-80	1411	36.00
10-27-81	1839	21926.00	8-6-80	1250	157.50				3-19-81	1535	200.00
4-7-82	2026	73.55	8-8-80	1251	40.20				5-1-81	1572	42.00
9-30-82	2202	926.25	8-13-80	1264	57.28				5-29-81	1608	235.32
10-5-82	2210	5348.00	12-19-80	1412	69.00				5-30-81	1610	68.00
3-17-83	2369	476.75	4-8-81	1551	115.00				6-8-81	1626	150.00
3-19-83	2380	59.01	5-15-81	1593	13.00				6-12-81	1639	100.00
9-29-83	2592	66.95	6-3-81	1618	206.50				6-20-81	1641	19.85
11-7-83	2642	3291.00	6-6-81	1625	49.22				6-27-81	1650	62.00
			8-12-81	1723	49.50				7-14-81	1666	50.00
			8-20-81	1738	23.00				7-26-81	1684	62.00
			12-1-81	1882	19.00				9-10-81	1757	35.00
			12-18-81	1809	36.00				12-2-81	1885	31.00
			3-2-81	1973	365.00				12-28-81	1916	40.00
			5-3-82	2056	15.00				1-11-82	1934	37.00
			5-4-82	2053	23.00				3-22-82	2001	87.51
			5-13-82	2062	105.00				5-13-82	2061	46.00
			5-1-82	2064	30.00				5-30-82	2084	77.50
			7-5-83	2126	30.00				7-30-82	2137	82.50
			9-1-82	2175	42.00				9-25-83	2156	16.00

Credit Card - (continued)		Medical	Legal Fees	Maintenance				
Date	ck/no.	Amount	Date	ck/no.	Amount	Date	ck/no.	Amount
Balance Forward	17.024.98	Balance Forward	184158	Balance Forward	482281			
1-83	2453	62.19	11-1-83	2225	50.00	11-15-83	2245	33.00
1-1-83	2455	546.84	11-3-83	2237	169.98	2-7-83	2342	10.00
2-8-83	2459	889.25	11-9-83	2240	20.00	2-7-83	2343	65.00
5-83	2503	47.07	11-11-83	2271	59.75	5-2-83	2421	16.50
3-8-83	2516	147.26	1-28-83	2327	166.00	5-26-83	2452	66.00
3-8-83	2522	270.48	3-3-83	2358	125.00	6-17-83	2473	150.00
2-8-83	2545	592.45	3-9-83	2365	304.17	6-17-83	2474	144.00
2-8-83	2592	18.85	3-18-83	2371	25.00	6-21-83	2479	30.00
2-8-83	2613	73.67	3-19-83	2388	119.41	6-24-83	2483	22.42
2-8-83	2620	16.21	3-24-83	2392	30.00	6-28-83	2484	22.50
2-83	2626	199.91	4-18-83	2411	179.17	7-29-83	2513	82.00
10-83	2651	1525.00	5-10-83	2429	51.00	8-27-83	2563	66.00
2-8-83	2671	233.54	6-21-83	2476	315.00	9-24-83	2589	66.00
2-8-83	2675	660.36	7-26-83	2512	179.17	12-20-83	2673	16.50
2-8-83	2705	925.33	8-16-83	2541	179.17	2-8-84	2756	10.00
2-8-83	2711	271.18	9-23-83	2583	50.82			
3-8-84	2723	274.20	10-26-83	2622	138.00			
3-84	2750	104.43	11-10-83	2648	147.50			
2-8-84	2759	61.61	11-29-83	2673	69.50			
2-8-84	2770	59.26	12-20-83	2695	20.00			
11-84	2810	379.47	1-30-84	2726	147.50			
11-84	2811	44.27	1-30-84	2731	35.00			
11-84	2817	130.15	1-30-84	2733	150.00			
2-8-84	2824	20.94						
2-8-84	2828	224.80						

Home

Date	ck-no	Utilities	Date	ck-no	Travel	Date	ck-no	Improvements	Date	ck-no	Food
Forward Balance	5,250.87	2-28-80	1058	519.20	4-19-80	1107	125.99	Balance Forward			503.00
12-1-80	1379	21.75	5-26-80	1084	350.00	4-28-80	1126	145.54	11-15-80	Cash	120.00
12-8-80	1393	78.46	10-7-80	1317	192.50	5-1-80	1127	173.23	11-30-80	Cash	120.00
12-14-80	1407	111.92	10-9-80	1319	189.90	5-2-80	1129	123.25	12-15-80	Cash	180.00
12-26-80	1419	144.72	10-24-80	1335	943.00	5-2-80	1131	264.00	12-23-80	1418	50.00
1-7-81	1440	115.97	1-8-81	1441	215.50	5-5-80	1137	19.53	12-31-80	Cash	60.00
2-3-81	1464	61.75	2-25-81	1499	393.77	5-5-80	1138	30.00	1-15-81	Cash	120.00
2-3-81	1467	102.80	3-5-81	1517	360.00	6-2-80	1165	164.22	1-31-81	Cash	120.00
2-3-81	1468	19.80	11-20-81	1858	65.00	6-9-80	1170	168.91	2-15-81	Cash	120.00
2-8-81	1487	143.78	12-2-81	1834	121.20	6-30-80	1178	37.46	2-24-81	1495	50.00
2-18-81	1488	110.21	3-31-82	2016	1333.86	7-1-80	1185	31.13	5-2-81	Cash	60.00
2-18-81	1489	113.30	4-1-82	2017	370.00	7-3-80	1189	227.26	3-15-81	Cash	120.00
2-10-81	1520	105.47	9-4-82	2176	43.00	7-3-80	1190	219.50	3-30-81	Cash	120.00
3-12-81	1523	122.18	10-27-82	2223	62.00	8-1-80	1237	115.65	4-15-81	Cash	120.00
3-30-81	1546	17.80	12-14-82	2293	30.80	8-5-80	1242	293.00	4-30-81	Cash	120.00
3-30-81	1547	69.50	3-13-84	2801	200.00	8-5-80	1243	227.26	5-15-81	Cash	120.00
4-13-81	1553	74.30	3-15-84	2803	312.00	8-14-80	1257	108.50	5-29-81	1607	50.00
1-16-81	1550	156.08	3-14-84	2806	500.00	9-3-80	1280	100.65	5-31-81	Cash	60.00
2-15-81	1574	82.54				10-30-80	1373	275.00	6-15-81	Cash	120.00
2-21-81	1599	70.39				12-5-80	1314	220.50	6-30-81	Cash	120.00
2-21-81	1601	140.66				12-11-80	1398	75.00	7-15-81	Cash	120.00
5-21-81	1602	67.24				12-12-80	1402	141.72	7-30-81	Cash	120.00
3-9-81	1620	17.30				12-22-80	1416	228.25	8-15-81	Cash	120.00
4-2-81	1633	44.37				12-30-80	1423	260.00	8-30-81	Cash	120.00
5-17-81	1636	194.08				1-2-81	1424	164.40	9-12-81	1759	30.00
7-2-81	1638	89.96				1-2-81	1425	723.00	9-20-81	Cash	140.00
7-14-81	1667	119.35				2-3-81	1459	21.64	9-31-81	Cash	120.00
1-5-81	1670	12.33				2-3-81	1476	227.00	10-15-81	Cash	120.00
2-8-81	1685	88.77				2-7-81	1479	75.00	10-26-81	1835	50.00
2-8-81	1703	44.25				2-16-81	1495	635.90	10-31-81	Cash	60.00
7-8-81	1704	16.94				3-3-81	1507	358.00	11-15-81	Cash	120.00
17-8-81	1720	40.76				3-5-81	1513	206.13	11-30-81	Cash	130.00
17-8-81	1721	178.38				3-15-81	1525	600.00	12-15-81	Cash	130.00
12-8-81	1760	258.07				5-24-81	1537	175.00	12-30-81	Cash	150.00
16-8-81	1768	12.58				6-10-81	1537	200.00	1-30-82	Cash	260.00
23-8-81	1776	158.44				6-24-81	1616	256.00	2-30-82	Cash	260.00
12-8-81	1804	56.95				7-14-81	1665	242.15	3-30-82	Cash	260.00
2-1-81	1822	97.15				7-17-81	1679	1700.00	4-30-82	Cash	260.00
2-1-81	1823	253.00				8-1-81	1615	50.00	5-30-82	Cash	260.00
2-1-81	1824	77.75				1-2-82	1676	100.00	7-2-82	Cash	260.00

Utilities				Tables				Food			
				Home							
acc	ck no	Amount	Date ck No	Amount	Date ck No	Improvements	Date ck No	Food			
Balance Forward		9,350.94	Balance Forward	1,534.94	Balance Forward	1,544.623	Balance Forward	10,172.00	1		
1-16-81	1854	276.03	11-1-82 2233	84.26	12-18-81 1906	122.00	8-6-82 2445	60.00	2		
1-16-81	1856	293.41	11-16-82 2247	26.49	8-7-82 2146	21.750	8-15-82 cash	80.00	3		
2-1-81	1863	91.41	1-16-82 2248	65.63	6-21-83 2477	83.45	8-30-82 cash	130.00	4		
3-30-81	1879	409.6	11-16-82 2249	12.63	6-21-83 2478	20.00	9-15-82 cash	130.00	5		
1-16-81	1898	84.03	11-16-82 2251	71.92			9-30-82 2203	60.00	6		
7-8-81	1902	217.63	12-12-82 2282	96.81			10-9-82 2212	50.00	7		
1-18-81	1901	122.52	12-12-82 2283	92.31			10-15-82 cash	80.00	8		
15-82	1940	185.33	12-29-82 2301	131.37			10-21-82 2220	40.00	9		
3-82	1981	173.10	1-14-83 2321	117.09			10-30-82 cash	80.00	10		
4-82	1983	146.77	1-14-83 2322	138.32			11-4-82 2241	20.00	11		
4-82	1984	19.80	2-2-83 2332	14.40			11-15-82 cash	130.00	12		
4-82	1985	257.49	2-2-83 2336	142.56			11-20-82 2272	30.00	13		
2-4-82	2004	116.11	2-25-83 2349	81.77			11-30-82 cash	80.00	14		
2-4-82	2006	87.66	2-25-83 2350	143.04			12-11-82 cash	120.00	15		
2-29-82	2005	19.80	2-25-83 2353	07.47			12-13-82 2294	13.20	16		
2-29-82	2007	105.31	3-19-83 2374	126.58			12-20-82 2295	100.00	17		
1-14-82	2035	171.52	3-19-83 2375	94.20			12-31-82 cash	60.00	18		
1-26-82	2047	93.01	3-19-83 2376	19.80			1-15-83 cash	130.00	19		
3-82	2053	16.07	3-19-83 2377	185.07			1-31-83 cash	130.00	20		
4-82	2061	23.93	4-16-83 2403	119.57			2-5-83 2340	43.00	21		
4-82	2068	84.48	4-16-83 2404	165.03			2-15-83 cash	100.00	22		
4-82	2069	264.80	4-16-83 2407	103.94			2-20-83 2346	40.00	23		
2-6-82	2079	81.30	5-16-83 2435	19.80			2-30-83 cash	80.00	24		
2-6-82	2103	87.87	5-16-83 2437	87.48			3-9-83 2366	50.00	25		
2-6-82	2104	174.62	5-16-83 2438	140.09			3-15-83 cash	80.00	26		
2-1-82	2105	22.72	6-1-83 2454	119.33			3-30-83 cash	130.00	27		
2-7-82	2127	40.13	6-23-83 2480	93.80			4-15-83 cash	130.00	28		
2-7-82	2131	80.20	6-22-83 2481	166.35			4-25-83 2415	40.00	29		
2-7-82	2133	17.04	6-28-83 2487	57.31			4-30-83 cash	100.00	30		
2-7-82	2134	119.96	7-5-83 2503	15.00			5-3-83 2492	70.00	31		
1-19-82	2163	96.9	7-25-83 2509	135.79			5-10-83 cash	60.00	32		
1-19-82	2163	106.62	7-30-83 2518	36.43			5-16-83 243	20.00	33		
1-19-82	2164	102.86	7-30-83 2521	107.27			5-27-83 2450	70.00	34		
2-2-82	2156	126.42	7-31-83 2523	209.71			5-31-83 cash	60.00	35		
2-2-82	2157	17.17	7-31-83 2524	20.81			5-28-83 2451	25.00	36		
2-2-82	2158	17.17	7-31-83 2524	20.81			6-2-83 2452	40.00	37		
2-2-82	2159	17.17	7-31-83 2524	20.81			6-9-83 cash	60.00	38		
2-2-82	2160	17.17	7-31-83 2524	20.81			6-15-83 cash	30.00	39		
2-2-82	2161	17.17	7-31-83 2524	20.81			6-20-83 cash	120.00	40		
1-1-82	2231	147.5	12-5-82 2251	07.31			7-15-83 cash	130.00	41		

Auto (continued)

Household												
Date	ck. no.	Amount	Date	ck. no.	Gifts	Date	ck. no.	Publication	Date	ck. no.	Supplies	
Bal. Forward	43	463.75	Balance Forward	113	47.01	Bal. Forward	822	51 1737	1947	8-25-81	1744	920
3-7-81	1533	18.85	3-7-81	1700	21.53	9-7-81	1771	1064	12-18-81	1744	22.92	
4-13-81	1554	68.44	8-10-81	1705	50.00	10-7-81	1801	650	8-4-82	2143	5.00	
5-1-81	1577	118.89	5-16-81	1718	100.00	12-12-81	1808	750	12-24-82	2303	40.43	
5-13-81	1588	483.00	8-16-81	1719	100.00	3-4-82	1989	750	1-5-83	2313	57.00	
6-3-81	1619	128.00	9-10-81	1755	152.00	3-21-82	2012	23.40	4-6-83	2314	30.39	
6-17-81	1630	5.51	9-22-81	1775	25.00	4-7-82	2027	750	3-24-83	2337	33.37	
6-17-81	1631	450.00	10-9-81	1797	500.00	4-7-82	2029	725	4-17-83	2410	31.84	
7-15-81	1669	26.60	1-7-82	1806	21.48	5-14-82	2063	23.00	5-16-83	2440	36.23	
7-28-81	1686	72.65	10-8-81	1819	500.00	1-6-82	2092	725	5-24-83	2446	55.00	
7-28-81	1688	392.00	10-22-81	1843	165.84	8-4-82	2142	24.95	6-2-83	2461	37.00	
8-3-81	1697	201.04	11-27-81	1805	100.00	10-7-82	2209	2.00	7-14-83	2576	23.10	
8-10-81	1706	45.00	11-4-81	1857	60.00	11-1-82	2230	13.36	11-3-83	2628	63.00	
8-15-81	1709	30.00	12-9-81	1890	521.00	11-16-82	2246	6.68	11-10-83	2650	28.31	
9-1-81	1761	107.14	12-15-81	1895	562.50	12-12-82	2286	9.00	3-1-84	2777	28.25	
10-10-81	1800	68.49	1-11-82	1931	130.00	1-10-83	2317	1403	3-28-84	2757	57.00	
10-12-81	1805	65.50	3-7-82	1993	1250	1-10-83	2318	19.97				
10-12-81	1810	44.10	3-10-82	1977	25.00	2-2-83	2337	750				
11-26-81	1864	3.00	4-2-82	2025	25.00	3-4-83	2303	14.56				
11-26-81	1875	178.40	11-2-82	2042	116.98	4-16-83	2407	12.00				
12-18-81	1900	29.52	4-21-82	2043	700.00	5-5-83	2425	14.56				
12-18-81	1908	650.00	4-26-82	2044	500.00	5-16-83	2432	23.40				
1-7-82	1927	27.00	5-2-82	2051	950.00	5-16-83	2434	28.40				
1-9-82	1930	14.00	5-25-82	2077	50.00	6-28-83	2470	14.56				
1-15-82	1936	19.25	6-5-82	2091	73.50	8-1-83	2534	24.95				
3-3-82	1978	63.00	6-11-82	2095	100.00	8-16-83	2540	37.50				
3-4-82	1991	86.91	6-16-82	2099	50.00	8-23-83	2576	14.56				
3-5-82	1992	9.50	6-22-82	2107	100.00	8-23-83	2553	750				
3-15-82	1995	366.87	7-4-82	2117	100.00	8-24-83	2554	5.00				
3-15-82	1996	7.00	7-27-82	2136	50.00	10-13-83	2605	23.00				
3-15-82	1998	3.95	8-10-82	2149	50.00	10-20-83	2607	9.00				
3-15-82	1999	7.00	8-11-82	2150	12.50	10-26-83	2614	14.56				
3-24-82	2011	14.59	8-31-82	2169	50.00	10-25-83	2618	12.97				
5-2-82	2055	664.00	9-8-82	2173	10.00	11-7-83	2641	12.97				
5-14-82	2061	2.00	9-9-82	2174	50.00	11-11-83	2658	19.44				
5-14-82	2070	149.10	9-27-82	2181	100.00	12-14-83	2687	14.56				
5-11-82	2097	25.76	1-7-83	2193	50.00	1-31-84	2753	70.00				
5-25-82	2105	141.43	1-27-83	2203	50.00	1-31-84	2731	14.00				
5-25-82	2107	7.00	4-10-83	2184	50.00	2-3-84	2706	22.00				
7-22-82	2132	46.70	4-25-83	2115	3.00	2-5-84	2744	14.56				

Auto (Continued)

Gifts

Food

Utilities

Date	ck no	Amount	Date	ck no	Amount	Date	ck no	Amount	Date	ck no	Amount
1	Balance Forward	48,050.53	Balance Forward	190.98	34	Balance Forward	1308	120	Balance Forward	171	27.16
2	8-4-82 2141	152.21	10-11-82 2218	12.50		7-30-83 Cash	130.00		9-23-83 2583		176.76
3	9-27-82 2197	41.53	10-20-82 2219	49.25		8-15-83 Cash	130.00		9-23-83 2584		117.42
4	11-1-82 2229	175.60	11-11-82 2244	12.50		8-20-83 Cash	100.00		4-23-83 2585		13.25
5	11-19-82 2269	564.06	11-19-82 2267	100.00		8-27-83 2564	30.00		4-28-83 2591		35.38
6	11-20-82 2275	165.20	11-19-82 2269	100.00		4-10-83 Cash	80.00		4-29-83 2597		97.74
7	12-12-82 2284	26.80	11-19-82 2272	409.50		9-17-83 2579	50.00		10-35-83 2609		170.79
8	2-2-83 2335	24.00	11-20-82 2274	113.00		9-24-83 2588	50.00		10-35-83 2610		78.52
9	3-4-83 2362	104.43	12-10-82 2280	80.33		9-30-83 Cash	80.00		10-25-83 2611		36.17
10	3-19-83 2381	12.00	12-12-82 2287	500.00		10-15-83 Cash	130.00		10-10-83 2616		87.99
11	3-19-83 2382	157.86	12-14-82 2289	12.50		10-30-83 Cash	130.00		11-10-83 2654		60.85
12	3-19-83 2384	8.01	12-15-82 2290	60.00		11-15-83 Cash	130.00		11-11-83 2659		80.13
13	3-19-83 2385	86.54	12-15-82 2291	1500.00		11-30-83 Cash	130.00		11-28-83 2669		286.03
14	3-19-83 2386	14.50	1-3-83 2311	100.00		12-15-83 Cash	130.00		11-28-83 2669		286.03
15	3-24-83 2391	27.90	2-6-83 2341	5.00		12-24-83 2701	48.22		11-28-83 2669		24.12
16	5-5-83 2427	21.30	2-19-83 2345	5.00		12-31-83 Cash	130.00		11-28-83 2672		224.57
17	6-1-83 2459	158.30	3-2-83 2356	100.00		1-15-84 Cash	130.00		12-19-83 2689		82.15
18	6-1-83 2460	294.96	5-2-83 2357	25.00		1-30-84 Cash	130.00		12-19-83 2691		146.83
19	6-6-83 2464	105.00	3-19-83 2373	10.00		2-15-84 Cash	130.00		12-26-83 2703		139.97
20	6-25-83 2492	207.90	3-29-83 2366	175.00		2-28-84 Cash	130.00		12-27-83 2706		116.19
21	6-29-83 2495	12.00	4-26-83 2417	300.00		3-15-84 Cash	130.00		12-29-83 2712		57.29
22	6-29-83 2496	136.22	5-5-83 2426	15.00		3-30-84 Cash	130.00		1-31-84 2725		195.51
23	7-30-83 2517	70.47	5-16-83 2433	13.90		4-15-84 Cash	130.00		1-30-84 2734		87.79
24	7-30-83 2525	20.00	5-20-83 2442	50.00					1-30-84 2735		41.48
25	8-6-83 2533	540.5	6-12-83 2468	50.00					1-30-84 2736		224.05
26	8-23-83 2548	15.74	4-19-83 2475	75.00					1-31-84 2741		135.13
27	8-30-83 2566	101.65	7-7-83 2506	10.00					2-3-84 2743		42.34
28	10-25-83 2612	25.45	7-29-83 2514	25.00					2-17-84 2759		83.75
29	10-25-83 2619	21.25	8-6-83 2535	12.50					2-28-84 2767		237.98
30	11-9-83 2634	158.00	8-26-83 2561	250.00					2-28-84 2768		134.45
31	1-10-84 2652	20.39	9-4-83 2570	10.00					3-11-84 2791		87.68
32	11-30-83 2677	547.91	9-6-83 2572	20.00					3-15-84 2804		73.26
33	12-16-83 2682	28.04	9-7-83 2573	25.00					4-11-84 2812		22.75
34	12-27-83 2707	392.85	9-15-83 2577	12.50					4-14-84 2814		24.12
35	12-22-83 2708	20.00	9-15-83 2578	50.00					4-20-84 2827		75.14
36	2-3-84 2747	916.27	9-24-83 2586	100.00					4-20-84 2829		167.30
37	3-4-84 2790	87.71	9-30-83 2601	300.00					4-20-84 2831		136.11
38	3-4-84 2791	4.50	10-7-83 2624	12.50							
39	3-11-84 2793	504.61	11-10-83 2625	125.00							
40	3-11-84 2794	12.00	11-21-83 2666	43.76							

Clothing			Clothing			FITS		
Date	ck No.	Amount	Date	ck No.	Amount	Date	ck No.	Amount
Balance Forward		6,802.74	Balance Forward		10,887.01	Balance Forward		4,502.88
5-3-82	2054	131.77	10-25-83	2616	31.57	12-16-83	2683	150.00
5-20-82	2073	36.75	10-25-83	2617	191.02	12-16-83	2684	60.00
5-28-82	2080	7.67	11-10-83	2653	57.11	12-19-83	2685	100.00
6-30-82	2102	84.29	11-28-83	2668	136.82	12-22-83	2686	52.88
7-27-82	2130	11.55	11-28-83	2674	296.09	12-24-83	2696	100.00
8-6-82	2144	30.98	12-15-83	2681	62.39	12-24-83	2697	100.00
8-20-82	2166	28.56	12-19-83	2692	126.9	12-24-83	2698	100.00
9-22-82	2201	5.99	1-30-84	2728	168.50	12-24-83	2699	500.00
10-11-82	2213	15.00	1-30-84	2737	153.3	12-24-83	2700	500.00
11-1-82	2232	264.45	2-3-84	2745	21.15	2-7-84	2753	250.00
11-1-82	2235	55.65	2-17-84	2758	59.45	2-8-84	2790	250.00
11-10-82	2242	40.95	2-28-84	2766	102.47	4-11-84	2809	100.00
11-12-82	2265	389.55	3-11-84	2792	17.73	4-20-84	2823	500.00
11-19-82	2266	46.73	3-11-84	2793	14.81			
12-29-82	2303	2.63	4-11-84	2813	62.54			
12-29-82	2304	26.20	4-11-84	2815	28.02			
-3-83	2310	51.45						
-12-83	2323	216.28						
1-2-83	2331	213.19						
-2-83	2333	86.58						
1-2-83	2339	46.50						
1-25-83	2352	84.69						
3-19-83	2378	33.60						
3-29-83	2390	187.44						
4-20-83	2413	13.00						
6-1-83	2457	68.38						
5-1-83	2458	62.8						
1-2-83	2482	63.00						
3-28-83	2488	195.42						
7-30-83	2519	231.63						
7-30-83	2520	247.66						
8-6-83	2530	25.00						
10-23-83	2551	122.85						
1-25-83	2552	39.18						
2-6-83	2589	60.52						
2-6-83	2590	68.94						
2-9-83	2594	72.02						
2-20-83	2599	471.73						
2-5-83	2615	322.26						