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Utah Supreme Court

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SUPREME COURT OF UTAH

STATE OF UTAH

WILLIAM BAILEY STUMP,)
Plaintiff and Appellant,)
vs.	No. 18036
BONETA LOU STUMP,)
Defendant and Respondent))

BRIEF OF APPELLANT

On Appeal From the Third Judicial District Court For Salt Lake County, State of Utah The Honorable Christine M. Durham, Presiding

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Attorneys for Respondent



JAN - 4 1982

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SUPREME COURT OF UTAH STATE OF UTAH

WILLIAM BAILEY STUMP, Plaintiff and Appellant,)))
vs.	No. 18036
BONETA LOU STUMP,)
Defendant and Respondent))

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NATURE OF THE CASE

This appeal seeks to challenge the property distribution of the marital estate and the award of alimony by the District Court and seeks an equitable award.

DISPOSITION OF THE CASE IN THE LOWER COURT

After hearing the evidence and taking the matter under advisement, the trial court awarded the net assets of the parties of approximately \$32,000.00 in such a manner that Appellant was awarded all obligations, which exceeded the assets awarded to him by \$13,117.10, for a net negative award of (\$13,117.10). Respondent was awarded property having a present value of \$45,990.00 together with vested retirement benefits and no debt. The trial

court further awarded Respondent the sum of \$1,800.00 per month alimony. The parties acquired all of the assets of the marriage in Arizona, a community property state.

NATURE OF RELIEF SOUGHT ON APPEAL

Appellant seeks an equal distribution of the net assets acquired during the marriage and a substantial reduction in the alimony awarded.

STATEMENT OF THE FACTS

The parties were married each to the other on the 1st day of September, 1946, in Phoenix, Arizona (R. 2 & 6). They are the parents of four children, all of whom are living and have obtained their majority (R. 2 & 6).

The parties lived in Arizona up to February, 1980 at which point in time Appellant was transferred to Salt Lake City, Utah (R. 67). Respondent continued to live in the family home in Arizona until June, 1980, at which time the Arizona home was sold. The parties used the proceeds from said sale to purchase a condominium in Salt Lake City, Utah (R. 178). During the pendency of these proceedings, the condominium was sold and the parties received a net \$20,997.81 (R. 89; Ex 6-D). All of the assets were either acquired during the period of time the parties resided

in Arizona or the proceeds can be traced from the community property of the parties (R. 3, 67, 89).

An order for temporary support was entered granting to Respondent the sum of \$400.00 per month plus the payment of condominium fees and mortgage (\$840.00) and insurance on the automobile used by Respondent and fire insurance. Other insurances were either included in the mortgage payments or by Appellant's employer (R. 21). This support order was dated September 17, 1980. Respondent filed a financial declaration with the court (R. 28-32). Appellant filed financial information with his deposition as of September 1, 1980. This statement does not appear in the record, but a copy is attached as an appendix to this Brief. It is noted that examination by Respondent's counsel utilized this statement dated September 1, 1980.

The trial was held on August 7, 1981 and on August 10, 1981 before Judge Christine M. Durham (R. 61). Appellant and Respondent were the only witnesses (R. 61) but a number of exhibits were admitted (R. 37).

At the trial, Appellant introduced Ex 2-P (R. 72-73) which was admitted without objection. Ex 2-P details the assets and liabilities of the parties as of August 6, 1981. No other evidence was introduced to refute or substantiate any other assets of the parties. Ex 2-P discloses a net worth of the parties of \$32,731.08 with total assets of \$71,002.96 and total liabilities of \$38,271.88.

At the trial, Appellant was employed earning \$62,000.00 gross per year or \$5,166.00 per month (Exh 1-P; R. 84), while Respondent was unemployed, but had been attending the University of Utah (R. 178, 179, 183). Appellant's take home pay as of the date of trial was \$2,679.44 per month (Ex. 1-P).

The trial court concluded that Appellant had not accounted for the funds received in 1980 of approximately \$26,000.00 (R. 39). However, this was based upon pure assumption not founded in evidence and is a clear indication of the bias and prejudice of the trial court (R. 39). Appellant had previously, pursuant to discovery requests furnished all of the checking account records for the years 1979, 1980 and 1981 (R. 26, 147, 150).

Exhibit 7-D is the only evidence addressed by Respondent of any use of funds for the benefit of any other person other than the parties or the children of the parties (R. 134). Appellant testified that approximately \$2,000.00 had been spent on a third person during the last two years (R. 134-146). Appellant furnished a recap of all the 1981 expenditures and receipts which appears as Exhibit 8-P.

Appellant testified of his income and expenses (Ex 1-P; R. 74). Respondent testified of her living expenses and used the statement appearing on her financial declaration (Ex. 11-D) as her monthly expenses (R. 181). The trial court concluded that Respondent could become employed and could probably earn \$700.00 to \$800.00 per month (R. 38-39).

The trial court on this evidence divided the martial property, having a net worth of \$32,731.08 as follows:

Appellant		Respondent	
Cash	\$ 295.64	Tax Refund	\$ 658.55
Paradox	3,000.00	Cash from Condo	20,997.81
Mortgage Diff.	316.80	Asarco	2,031.25
Insurance Rebate	163.40	Chrysler	3,675.00
Pontiac subject to indebtedness	0 225 44	Furniture	7,500.00
to indeptedness	9,325.44	Paintings	4,000.00
Furniture subject to indebtedness	2,250.00	1/2 SIP	7,103.50
1/2 SIP	7,103.50		
Note Rec	2,700.00		
Assets Awarded	\$ 25,154.78		\$45,966.11
Less Obligations	38,271.88		None_
Net Property Award	(\$13,117.10)		\$45,966.11

In addition to the foregoing property settlement award, Respondent was awarded \$875.00 per month from the retirement benefits when Appellant reaches age 65 (R. 52), together with alimony at the rate of \$1,800.00 per month (R. 39, 50).

ARGUMENT

POINT I

THE PROPERTY AWARD IS INEQUITABLE AND DISCLOSES A BIAS IN FAVOR OF RESPONDENT.

This court has established the time factor to be utilized for the purpose of making an equitable distribution. In <u>Fletcher</u> v. Fletcher, 615 P.2d 1218 (Ut. 1980) the Court declared:

The marital estate is evaluated according to the existing property interests at the time the marriage is terminated by the decree of divorce. (citations omitted)

In accord with this is the statutory language found in Section 30-3-5 Utah Code Annotated 1953, as amended and the case of Hamilton v. Hamilton, 562 P.2d 235 (Ut. 1977).

The record is clear that as of the date of the decree of divorce, the parties had a net worth of \$32,730.00. The majority of the assets making up the net worth constitute "community property" acquired in Arizona. All of the \$20,997.00 received and on hand from the sale of the condominium was clearly "community property." As community property each party is the absolute owner of one-half, see Arizona statutory law, section 25-211 Arizona Code.

Appellant in fact did spend some \$2,558.44 as per appendix page 2, herein on another person during 1980-81. Respondent sought by way of her financial declaration to be awarded "1/2 of all amounts spent . . . involving other . . . companions" (R. 32) and in argument to the court, Respondent requested a similar

adjustment (R. 64). Assuming arguendo, that Respondent is entitled to an adjustment of \$2,558.44 then the net worth of the parties becomes \$35,271.00. Under community property law one-half should be awarded to each party. Certainly, not more than one-half should be awarded to Respondent under Utah Law, see Griffin v. Griffin, 18 U. 28, 55 P. 84, Porter v. Porter, 109 U. 444, 166 P.2d 516.

It is desirable that Respondent not be burdened with any of the debt structure. Respondent therefore should receive one-half of the adjusted net worth, or assets, totalying \$17,635.50, together with gifts given to Respondent. It is proposed that the following would be an equitable property distribution:

Appellant				Respondent	
Cash	\$	295.64	Furn	iture	7,500.00
Paradox		3,000.00	Cash	from Condo	6,460.81
Mortgage Diff.		316.80	Chry	sler	3,675.00
Insurance Rebate		163.40	Pain	tings	4,000.00
Pontiac		9,325.44			
Furniture		2,250.00			
Asarco		2,031.25			
Tax Refund	\$	658.55			
SIP		14,207.50			
Note Rec		2,700.00			
Cash for Condo	_	14,537.00			
Total Assets	\$	43,485.08			\$21,635.00
Less liabilities	_	38,271.88			None
Net Award	\$	5,213.20			\$21,635.00

This court can and should disturb the trial court below because of the obvious prejudice and bias. This court has, when such bias and prejudice has been manifest, substitute its decision based upon the record before it. See Pinney, 66
U. 612, 245 P. 328, Foreman, 111 U. 72, 176 P.2d 144, Wilson, 5 U.2d 79, 296 P.2d 939 and Jorgenson, 599 P.2d 510 (Ut. 1979) wherein this court stated:

Only where the trial court action is so flagrantly unjust as to constitute an abuse of discretion should the appellate forum interpose its own judgment.

There cannot be a more flagrant violation of discretion than than perpetrated by the trial court upon Appellant. Appellant was awarded a negative property settlement together with all the liabilities while Respondent received \$45,000.00 of a net worth of \$32,000.00.

The trial court in its Memorandum Decision made findings and conclusions not supported by the evidence as follows:

A review of his expenses shown in Exhibit 8-P does show the allocation of monies he has earned thus far in 1981, but large amounts appear to have been expended for his personal projects (the "\$3,000 Paradox investment, for example) and discretionary use (eg. \$2,500 to American Express and \$2,000 in cash). The inescapable conclusion for the evidence is that plaintiff, notwithstanding a very substantial income, has spent those large sums for his own purposes, dissipated some assets (such as the sale of stock and purchase of the Paradox shares), and generally made no attempts to preserve any marital estate for distribution to the parties in this action.

First, the trial court states that large amounts of monies have been expended for personal projects and cites the

\$3,000.00 Paradox stock purchase. Appellant did in fact make that stock purchase but did not know that the main force behind Paradox was going to die almost immediately after making that investment (R. 107, 153). The stock is and was part of the marital estate and was subject to distribution. The parties had approximately \$35,000.00 invested in the Salt Lake condominium, but only realized \$21,000.00 out of it. Is this an expenditure for Appellant's personal benefit?

Second, the "discretionary use (eg. \$2,500.00 to American express and \$2,000.00 in cash)" overlooks the facts of life. Food was purchased, but no expenditure or check was written specifically to a grocery store. Clothing was purchased but no check appears to a clothier. For a period of 7 plus months the sum of \$4,459.00 for food, clothing, laundry, grooming, haircuts, etc is not exorbitant. It simply amounts to approximately \$600.00 per month. If that is compared to Appellants expenditure under Ex 1-P for food, clothing, laundry, entertainment and grooming for the 7 plus months it comes to \$3,200.00 or a net difference of some \$1,200.00.

The trial court further concluded in its Memorandum Decision:

The amounts paid to defendant for her support have been documented; the remainder of monies and assets since their separation have been available solely to plaintiff for his discretionary use.

Even a casual review of Ex 8-P, the only evidence of expenditures before the court discloses that:

- a. payments were made for daughter on Sandy residence of \$2,587.93, less rent payments received \$1,882.13 for a net expenditure of \$705.80;
- b. payments to Teresa (daughter going to school in Arizona) in the amount of \$1,774.71;
- c. Insurance payments on son of \$374.43.

 Respondent testified she and Appellant agreed to help the daughter in school (R. 188). Appellant didn't "dissipate" the monies received. The record is totally devoid of any alleged dissipation and all of the monies have been accounted for.

Appellant provided all of the records for the total years of 1979 and 1980 to 1981 (R. 105, 106, 150) to Respondent's counsel. Respondent, with the exception of monies expensed on a third person of \$2,500.00 has not brought to the court's attention any dissipation.

Appellant submitted a statement dated September 1, 1980, copy of which appears in the Appendix, page 1. There are five major changes between that statement and Ex 2-P. When those changes are analized, the statements are easily reconciled.

September 1980		Ex 1-P	Change
Equity in Salt Lake Condo	\$30,005.00	\$20,998.00	(\$ 9,007.00)
Omni Auto	5,750.00	-0-	(5,750.00)
Furniture	40,000.00	7,500.00	(32,500.00)
Tax Liability	3,766.00	-0-	(3,766.00)
Paradox	-0-	2,000.00	2,000.00
Totals	\$79,521.00	\$30,498.00	(\$49,023.00)

If the change of \$49,023.00 is applied to the net worth the statements show \$33,066.00 to \$32,731.00. This negates any alleged "dissipation."

POINT II

THE AWARD OF FUTURE RETIREMENT BENEFITS IS IMPROPER.

In the recent case of <u>Bennett v. Bennett</u>, 607 P.2d 841 (Ut. 1980) this Court held that if there was no present value of of future retirement benefits that that was not proper to be considered for property distribution purposes. In the instant case, Appellant testified of future benefits to be received at age 65, provided he was still alive then, of some \$1,592.00 per month (R 76-77, 121-122). This is a noncontributory retirement plan and is funded solely by Kennecott.

Appellant also introduced into evidence Ex 4-P and the same was received, which is an annual statement of various company benefits. One such benefit is the vested portion of the retirement program of \$1,592.00 per month. No other evidence was submitted by either party.

In Bennett, supra, this court declared:

Because the testimony and findings in this case clearly establish that portion of the plaintiff's retirement fund contributed by the U. S. government has no present value - and may not have any value in the future - we hold that it was error for the District Court to consider this matter as one of the assets of the parties, thereby using it as one of the significant predicates in the Court's determination of property division between the parties provided for in the decree.

There is no finding by the trial court of any present value of the vested retirement benefits, see Minute Entry and Amendment to Memorandum Decision (R. 42). This amendment also makes a finding of \$1,757.00 per month when the evidence is \$1,592.00.

The only Finding of Fact on this aspect is No. 9 (R. 49) where it is stated:

9. During the course of the marriage, the plaintiff has accumulated a retirement benefit at Kennecott Copper, which plan is 100% vested. Under the plan, if plaintiff were to quit his job now, he would be entitled to be paid approximately \$1757.00 per month beginning at the retirement age of 65. If plaintiff continues to work to age 65, his monthly retirement benefits will be \$2,608.00 per month.

There is no finding which shows a present value of any portion of the vested retirement benefit. It is more appropriate to have that aspect to be considered after Appellant reaches age 65, if he does. The trial court adopted a one-half apprach in this instance, albeit on the wrong amount and on a matter which has no present value, by Conclusion of Law No. 4 (R. 49) which states:

Defendant is entitled to be awarded one-half of plaintiff's retirement plan at Kennecott Copper Corporation to the extent that benefits under the plan are presently vested. Defendant shall be entitled to receive said benefits when they are received by plaintiff. It is contemplated upon this paragraph that defendant will receive \$878.00 per month when plaintiff retires at age 65.

It is apparent that there should not be any property settlement awarded based upon the retirement benefit but that

issue would be reserved to be considered as one of the factors for a change of circumstances modifying alimony.

POINT III

ALIMONY AWARD IS NOT JUSTIFIABLE AND IS PUNISH-MENT RATHER THAN SUPPORT.

This court addressed in the recent case of English v.

English, 565 P.2d 409 (Ut. 1977) the measure and criteria for awarding alimony at page 411, this court stated:

The standard utilized by the trial court, vis, the length of the marriage and the contributions of each to their joint financial success, is not an appropriate measure to determine alimony. There is a distinction between the division of assets accumulated during marriage, which should be distributed upon an equitable basis, and the post-marital duty of support and maintenance.

The purpose of alimony is to provide support for the wife and not to inflict punitive damages on the husband. Alimony is not intended as a penalty against the hubsand nor a reward to the wife. (citations omitted)

The court then cited with approval the standard set forth in Nace v. Nace, 107 Ariz. 411, 489 P.2d 48 (1971) and observed:

The court observed that criteria considered in determining a reasonable award for support and maintenance include the financial conditions and needs of the wife, the ability of the wife to produce a sufficient income for herself; and the ability of the husband to provide support.

The trial court found that Respondent was capable of being employed and earning \$700.00 to \$800.00 per month (R. 39).

Respondent admits she is physically able to work (R. 189). Respondent has been very active in political functions while in Arizona (R. 79). Respondent herself testified she was attending the University of Utah but took only classes that were not designed for future employment (R. 183-186). Yet Respondent expressed desire to become employed (R. 180).

Appellant testified that there were unusual and non-recurring items on the income tax return of 1980. At page 80 of the transcript, Appellant explained the interest differential which only occurred because of his transfer. The actual income Appellant received in 1980 is as follows:

Utah Salary	\$51,333.37
Arizona Salary	4,250.00
1979 Bonus	6,000.00
Mortgage Differential	4,950.70
	\$66,534.07

The trial court examined the tax return and concluded that Appellant received \$79,000.00 gross income. The trial court overlooked the mortgage interest adjustment which was increased to offset the income taxes on that amount so the employee would be made whole (R. 80, 84, 125, 126). No further interest rate adjustments would be available since the parties sold the condominium except as noted in Ex. 2-P of \$316.80. In English, supra, this court gave direction that those items of an unusual nature should be taken into consideration. The item appearing on line

21 is not "income earned" but is a premature emergency withdrawal from the retirement plan.

The withdrawal from the retirement plan was in two steps. The first was used to purchase furniture, chandeliers, and taxes for the Salt Lake City condominium and the second withdrawal was for furniture, all of which was awarded Respondent (R. 78, 85).

Appellant's earnings is \$62,000.00 for 1981 with little hope of a bonus since the division did not make a profit (R. 86). Exhibit 1-P shows the take home pay of Appellant of \$2,679.44. This is buttressed by Ex. 3-P wherein an actual monthly check stub was submitted. Awarding respondent \$1,800.00 per month alimony out of \$2,679.44 leaves Appellant the sum of \$879.44 per month to liquidate the obligations incurred during the marriage of \$38,271.88 and to exist on. It is acknowledged that the tax withheld would be adjusted because of the alimony award but even that adjustment would not exceed an additional \$900.00 (50% tax bracket). However, assuming arguendo the tax adjustment would be \$900.00 the following is the result:

Appellant	Respondent	
\$ 879.00 take home pay	\$1,800.00 alimony	
900.00 tax adjustment	700.00 earnings	
\$1,779.00 net available	\$2,500.00	

Appellant's expenditures are \$2,457.00 per month to meet living expenses and the debt structure awarded to him. Respondent's expenditures are \$1,922 (Ex 11-d) which by counsels own statement to the court is really nothing but an estimated guess (R. 192).

Respondent has not looked for an apartment, nor has she incurred any utilities etc. to form a basis other than guessitimates for Ex. 11-D (R. 189). The net effect of the award by the trial court is:

Appellant	Respondent
\$1,799.00 income	\$2,500.00
2,457.00 expenses	1,922.00
(\$658.00)	\$ 578.00

It is apparent that the trial court was biased and prejudiced in favor of Respondent and this court should substitute its judgment for that of the trial court's. An appropriate award should be made which would allow appellant to meet the obligations incurred during the marriage and exist.

The trial court arrived at totally unsubstantiated conclusions notwithstanding the uncontroverted evidence to the contrary. At R. 39 the trial court declared:

The disposition of the parties' personal property poses difficult problems in this case. Notwithstanding income of approximately \$79,000 in 1980 and a long history of high earnings plaintiff claims a present net worth of only \$32,000, and has borrowed heavily since his separation from defendant, allegedly for living expenses. In view of the fact that in 1980 he paid about \$17,000 for defendant's support and approximately \$21,000 in federal and state taxes, it is difficult to discover from the evidence where the remaining \$41,000 was spent, aside from the monthly payments on his debts, almost all of which plaintiff claims were incurred since 1908, his evidence shows only about \$15,000 per year in personal living expenses at the present time. Presumably his living expenses were no higher in 1980. Those gross

figures leave \$26,000 in funds received which have apparently been expended by plaintiff for his own purposes.

The trial court has made assumptions which are not in evidence and that are contrary to the evidence. First, there was not income of \$79,000.00 in 1980. Appellant testified that the income was \$70,578.74 which included an inflated income amount based upon the mortgage interest factor. \$7,104.00 was a premature distribution of retirement benefits and was not earned income for 1980 but was utilized for the purpose of furniture and chandeliers for the Salt Lake condominium.

Second, the trial court concluded or found that \$17,000.00 was expended for the support of Respondent. There is no evidence to support this amount. Yet the evidence does disclose that Respondent resided in Arizona until June 1980, when the Arizona home was sold, and the Salt Lake condominium was purchased. The support order was September 17, 1980. Where the trial court arrived at the support for 1980 of Respondent is pure speculation.

Third, the \$15,000.00 figure of living expenses for Appellant is speculation, and is not to be found in the record. Ex 8-P is the only evidence of expenses and that is for the first 7 months and 6 days of 1981. Appellant's expenses were \$22,690.82 for said period which included a \$3,000.00 stock investment.

CONCLUSION

There is no basis in equity for the trial court's decision and the same constitutes a "punishment" of Appellant contrary to law and equity. This court should reverse the trial court and award the property in accordance with the schedule which appears on page 9 hereof and alimony in an amount not to exceed \$900.00 per month.

Respectfully submitted,

JARDINE, LINEBAUGH, BROWN & DUNN

By:

BROWN

Attorneys for Appellant

CERTIFICATE OF MAILING

I hereby certify that two copies of the foregoing Brief of Appellant were mailed to:

David E. West Armstrong, Rawlings, West & Brown 1300 Walker Bank Building Salt Lake City, UT 84111

on the $4^{\frac{2}{2}}$ day of

, 1982, postage prepaid.

WILLIAM B. STUMP

Balance Sheet as of September 1, 1980

ASSETS		LIABILITIES	
Cash in bank on hand	\$ 680.11	Girard Bank (Educa- tion on Teresa)	\$ 450.00
Credit Union-Savings	592.85	Kec-Ray (Plant Em-	415.20
U.S. Savings Bonds	112.50	ployees Credit Union 1980)	123120
Credit Union - Property Tax Excrow	950.00	Accounts Payable: Gasoline (cr. cards) Sears	155.76 300.00
Stocks - 59 shares Kec 50 shares Asarpo-	1,674.13	Ambassador Club Utilities, etc.	100.00 125.00
(J) Listed at 1/2 of value	1,056.25	,	\$ 1,858.07
Spouse 1/2	1,056.25	Federal Income Tax	. –,
Autos - (at average retail)	Liability on SIP withdrawals in 1980	
1978 Chev. 4 dr. Imp. 1979 Dodge Omni (024)	3,750.00 5,750.00	(\$5,700.00 x \$1,684.32 x 43% tax rate)	\$ 3,175.26
1977 Chrysler New Yorker TOTAL CURRENT ASSETS	3,700.00 \$ 19,322.00	Property Taxes - Casino Way	
Real Estate - Residents at 1875 Casino Way	\$106,000.00	Old Farm Lease	
Furniture, etc. at 1875 Casino Way (Replacement Value)	40,000.00	State Income Tax Liability on SIP withdrawals in 1980 (\$5,700.00 x \$1,684.32 x 8%)	\$ 590.76
Life Insurance - (\$134,800 worth no cash surrender)	0.00	TOTAL CURRENT LIABILITIES	\$ 8,262.00
Other - Savings & Trust Plan (Employee Cont'b) Deferred Stock-Kec	1,367.00 3,649.00	Obligations on Real Estate - 1875 Casino Way	\$ 75,995.00
TOTAL ASSETS	\$170,338.00	Other (In excess of one year): Kec (Employee Credit	
		Union) Kennecott - 1978	1,067.00
		Chev. Impala	2,925.00
		TOTAL LIABILITIES	\$ 88,249.00
		NET WORTH	\$ 82,089.00
		TOTAL LIABILITIES AND NET WORTH	\$170,338.00

^{*}Paradox Mining Stock valued at \$2,000.00 Sponsored by the S.J. Quinney Law Library. Funding for digitization provided by the Institute of Museum and Library Services Library Services and Technology Act, administered by the Utah State Library. Machine-generated OCR, may contain errors.

WILLIAM B. STUMP Case No. D-80-2396

TRIAL ON APPEAL Trial Transcript (Pages 134 thru 146) (Expenditures Made for Ellan Jensen)

3-20-80 3-26-80 3-27-80 3-27-80 3-31-80 3-31-80 5-7-80 5-21-80 7-2-80 7-25-80 8-12-80 8-12-80 8-26-80 12-20-80 12-17-80 7-23-80 8-13-80 8-30-80	Check #108 Check #112 Check #113 Check #114 Check #116 Check #117 Check #142 Check #205 Check #225 Check #225 Check #245 Check #289 Check #289 Check #290 Check #304 Check #448 Check #445 Cash Cash	Pacific Plaza Murdock Travel Ellan Jensen Traveler's Cheques Pacific Plaza City of Shangais Saans Saans Cash American Express Jolley's Robert D. Baer, M.D. Valley Radiologists Miriam's Glad Rags J. C. Penney Holy Cross Health Center Holy Cross Health Center	\$ 65.00 333.00 202.00 1,008.00 312.77 650.75 50.00 97.00 700.00 140.00 24.87 70.00 28.50 131.24 72.45 115.49 18.00	1/2(*) 32.50 1/2(*)166.50 202.00 1/2(*)504.00 1/2(*)156.39 Less \$274(*)375.75 (*) 50.00 (*) 97.00 (*) 350.00 (*) 140.00 (*) 24.87 (*) 70.00 (*) 28.50 (*) 131.24 (*) 72.45 (*) 115.49 (*) 18.00 (*) 13.75 (*) 10.00
8-30-80	Cash	Office call	10.00	<u>(*) 10.00</u>

Total - Per Defendant's Exhibit 7-a \$4,042.82

(*)Amount spent for Ellan Jensen \$2,558.44