

1993

Larsen v. Larsen : Brief of Appellant

Utah Court of Appeals

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CKET NO. 930240 IN THE UTAH COURT OF APPEALS

BELINDA LARSEN,)	BRIEF OF APPELLANT
)	
Plaintiff/Appellant,)	
)	
vs.)	
)	Case No. 930240-CA
RICHARD C. LARSEN,)	
)	Priority No. 15
Defendant/Appellee.)	

APPEAL FROM A DECREE OF DIVORCE OF THE FIFTH
JUDICIAL DISTRICT COURT IN AND FOR IRON COUNTY,
STATE OF UTAH

THE HONORABLE ROBERT T. BRAITHWAITE, DISTRICT JUDGE

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COURT OF APPEALS

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)	Priority No. 4
Defendant and Appellee.)	

JURISDICTIONAL AUTHORITY

Jurisdiction is vested with the Court of Appeals pursuant to Utah Code Annotated § 78-2a-3(2)(i) (1992).

ISSUES AND STANDARDS OF REVIEW

The issues presented for review are as follows:

1. Did the Trial Court abuse its discretion when it failed to award Plaintiff an adequate amount of alimony. The applicable standard of appellate review for resolution of this issue is the "clear abuse of discretion" standard as cited in *Kerr v. Kerr*, 610 P.2d 1380, 1382 (Utah 1980).

2. Did the Trial Court abuse its discretion when it denied Plaintiff's request that Defendant pay attorney's fees? The applicable standard of appellate review for resolution of this issue is the "clear abuse of discretion" standard as cited in *Kerr v. Kerr*, 610 P.2d 1380, 1382 (Utah 1980).

**CONSTITUTIONAL PROVISIONS, STATUTES, ORDINANCES,
RULES, AND REGULATIONS**

None.

STATEMENT OF THE CASE

The Court heard this trial on January 7th, 1993, and took the matter under advisement at that time. The parties appeared again before the Court on January 12th, 1993, and argued the matter. On January 12th, 1993, counsel for Plaintiff and Defendant met with the Court in chambers at which time Plaintiff brought to the Court's attention and submitted documents establishing that the Defendant had sold a family horse on January 4th, 1993, three days before trial. Defendant testified at trial that he had not sold the family horse on the date of trial.

At the trial, the parties stipulated to the value of the family home and the value of an equity lien in favor of Defendant, subject to adjustments or offsets as determined by the Court. The parties further stipulated that the Defendant's retirement account be divided under the guidelines established in *Woodward v. Woodard*, 656 P.2d 431 (Utah 1982), and that a Qualified Domestic Relations Order should be entered. The parties further stipulated to the value of a piece of real property known as the "corrals". The parties did not stipulate to the reasonable value of the personal property and proof was received on that issue. However, the Court refused to adjust the disparate division of personal property in favor of Defendant.

The Court denied Plaintiff's request of alimony in the sum of \$700.00 per month, awarding instead, alimony of \$285.00 per month, even though Plaintiff's gross income is \$15,683.00 per year and the Defendant's income is in excess of \$40,000.00 per year.

The Court also denied Plaintiff's request for attorney fees, and failed to make any finding with regard to the reasonableness of the fees. Testimony concerning attorney fees was admitted by way of both affidavit and testimony, and was unrebutted.

SUMMARY OF ARGUMENTS

1. The Trial Court correctly determined that Plaintiff was entitled to permanent alimony. However, it clearly abused its discretion when it awarded Plaintiff only \$285.00 per month, and provided no additional cash flow to Plaintiff, but rather, opted to reduce the amount of Defendant's equity lien against the family home at the rate of \$285.00 per month until June of 1994, at which time cash payments begin. By the Court's own finding, this leaves Plaintiff with net cash short fall of \$437.00 per month to support herself and three minor children, which shortfall is actually greater, to-wit \$923.00 per month, because the Court arbitrarily reduced Plaintiff's monthly expenses to arrive at that figure (\$437.00 per month.

2. At trial, Plaintiff's counsel submitted an affidavit regarding attorney fees (P.20) and testified as well. That testimony was unrebutted. Despite the fact that Defendant was awarded an equity lien against the family home of \$25,217.00, and earns over \$40,000.00 per year compared to Plaintiff's \$15,000.00

per year, the Court failed to award Plaintiff attorney fees. Of significance, is the fact that the Trial Court failed to make any finding with regard to the reasonableness of the attorney fees testified to at trial. The Trial Court should have awarded attorney fees by either (1) requiring Defendant to pay Plaintiff monthly payments, (2) requiring him to sell the lot and shed awarded him having equity in excess of \$7,000.00, or (3) ordered the equity lien against the family home in favor of the Defendant reduced by attorney fees incurred by Plaintiff.

STATEMENT OF FACTS

At the time of trial, Plaintiff and Defendant had been married for slightly less than 20 years. They had three children, Chad, age 16; Tim, age 14, and Melissa, age 13. Plaintiff was 41 years of age and Defendant was 45. When the parties were married, they both worked for U S West and were living in Provo. When Defendant was transferred to Cedar City, Plaintiff had to quit her job because there were no positions available in the U S West system in Cedar City. (Tr.2.) Plaintiff worked part time thereafter, but stayed out of the job market on a full-time basis to raise the children. (Tr.42.)

Plaintiff is currently employed full-time as a secretary with the State of Utah Division of Water Rights and earns \$1,306.00 per month gross, with take home pay of \$956.00 (Tr.23; Ex.1). Any pay increase is limited to what the legislature allows and which most recently, was 2% in July of 1992. (Tr.24.) Plaintiff wanted to finish college, but was discouraged from doing so by Defendant who

told Plaintiff they didn't have the money for it and she would be neglecting her children and the housework won't get done. (Tr.27.) Plaintiff wanted to become a teacher, but Defendant repeatedly made statements to Plaintiff that "people who can't do anything in the real world teach". (Tr.27.) Plaintiff would still like to go back to school but is prohibited from doing so financially. (Tr.27.)

At trial, Plaintiff submitted a Full Financial Declaration (Ex. 1) and testified that her total monthly expenses were \$2,742.00. (Tr.45.)

During the entire marriage, Defendant has been employed by Mountain Bell, now U S West with a current gross monthly income of \$3,357.51. From that amount is deducted \$771.58 for federal and state income tax, with one exemption taken, \$192.16 social security and medical insurance of \$44.94, leaving disposable income of \$2,349.00, or \$1,393.00 more per month than the net income of Plaintiff.

In addition to base pay, Defendant also received a bonus from his employer in 1991 of \$4,176.00 and in 1992 of \$3,689.00. Therefore, for 1992, Defendant had total income from U S West of \$43,922.00.

The disparity of the incomes between the parties is evident. With the bonus for 1992, Defendant earned \$28,279.00 more than Plaintiff. Without the bonus, the disparity is \$24,590.00, or over \$2,000.00 per month, based on gross income. By himself, Defendant claimed total monthly expenses of \$2,584.00. (Addendum A-2, Ex. D-16). Comparing that to Plaintiff's total claimed monthly expenses,

we find that Plaintiff's total monthly expenses for herself and three children were only \$158.00 more per month than Defendant's to support only himself.

At trial, the parties stipulated to child support of \$718.00 per month, or \$239.00 per child. The Court awarded child support only until the children reach age 18, so Plaintiff's income will reduce by \$239.00 per month while the oldest child, Chad, is still in high school. He will turn 18 on May 8th, 1994. She will likewise have her income reduced by \$239.00 per month when Tim turns 18 on March 25th, 1996, with a final reduction of \$239.00 on October 25th, 1997 when Melissa turns 18.

At trial, the parties stipulated that the family home be awarded to the Plaintiff, with her to pay the first mortgage and Defendant to pay the second mortgage, which will be paid in January of 1994. Defendant was awarded a lot with a shed on it having an equity value of \$7,063.06. Plaintiff's retirement and 401K was equally divided resulting in a sub-value of lien in favor of Defendant against the family home of \$25,817.00. That amount was further reduced by \$600.00, being one-half of an amount received by Defendant for the sale of a horse, resulting in a net lien in favor of Defendant against the family home of \$25,217.00 (FF.11).

A word needs to be said about the sale of the family horse because it weighs heavily on the credibility and truthfulness of the Defendant. At the time of trial, Defendant failed to list the two family horses as marital assets and that was raised as an issue. (Tr.163.) Defendant was then asked whether or not he had

just sold a horse, and responded that he had not, and did so on January 7th, 1993, while under oath. Because Plaintiff was suspicious Defendant had not testified truthfully regarding the sale of the horse, and after the matter was taken under advisement by the Court, Plaintiff obtained documents from the U.S. Forest Service which indicate that Defendant sold one of the horses to the Forest Service on January 4th, 1993 (3 days before trial) for \$1,200.00 and received cash for the same, therefore lying while under oath at the time of trial. (See Addendum A-3, copy of Forest Service documents). When the parties came back to argue this matter, Defendant was confronted with this evidence and voluntarily agreed to have the equity lien in his favor reduced by \$600.00. The Trial Court, without imposing any sanctions on Defendant, simply accepted that reduction, with the net result being that Defendant took the entire \$1,200.00 in cash and never has to pay it back in the form of cash, but rather one-half of that amount was simply deducted from his equity lien.

The parties further stipulated to a division of Defendant's retirement with U S West under the formula set forth in *Woodward v. Woodward*, 656 P.2d 431 (Utah 1982).

At trial, the parties also stipulated to the division of personal property, but not the value of the property retained by each party. Testimony was taken with regard to that issue and instead of making a specific finding with regard to respective values, the Trial Court found that neither party had produced sufficient evidence to convince the Court that the stipulated

property division was inequitable. (FF.19). This finding was made in spite of the fact that Defendant may have had the use of as much as \$9,000.00 in a separate account known as the R & B Account wherein only he wrote checks, even though Plaintiff was on the account. (Tr.204.)

At trial, Plaintiff requested attorney fees, and testified that she was without funds with which to pay an attorney fee. (Tr.70.) Plaintiff's counsel submitted an affidavit in support of attorney fees (Ex.P-20) and testified that through trial, Plaintiff incurred attorney fees of \$3,597.00, that said sum was fair and reasonable and necessary on behalf of Plaintiff, and the amount charged by Plaintiff's counsel was similar to rates charged by other attorneys practicing law in the State of Utah. (Tr.218-220.) The only payment made on Plaintiff's behalf for attorney fees was the sum of \$1,000.00 which was paid by Plaintiff's father and mother. Defendant, on the other hand, had paid his attorney \$781.00 at time of trial and still owed \$1,500.00, not including trial preparation or for time spent in trial. (Tr.206.)

The Court disregarded the attorney fees affidavit and the testimony and found that both parties had incurred legal fees relative to this action, that neither party at the present time had funds to pay attorney fees, that Defendant did not have the ability to pay Plaintiff's attorney fees, and ordered each party to pay their own costs and attorney fees, payment of which was to be negotiated between client and attorney (FF.20, Addendum A-8). The Court failed to make any finding with regard to the reasonableness

of the fee, a finding which is fatal as set forth in *Muir v. Muir*, 200 Adv. Rep. 41, Pg.41 (filed November 12th, 1992). See discussion *infra*.

The Court granted permanent alimony to Plaintiff of \$285.00 per month, but did not require cash to be paid to Plaintiff until June of 1994, rather, opting to have the Defendant's share of the equity lien against the home reduced at the rate of \$285.00 per month for approximately one and one-half years. Plaintiff's income therefore remains unchanged during the pendency of this matter, to-wit, \$1,674.00 (\$956.00 take home plus \$718.00 child support). She and the children therefore live at an established poverty level. (Tr.229.)

ARGUMENT

I. THE TRIAL COURT ABUSED ITS DISCRETION WHEN IT AWARDED PLAINTIFF AN INEQUITABLE AND INSUFFICIENT AMOUNT OF ALIMONY.

While the Trial Court properly determined that Plaintiff was entitled to permanent alimony, it clearly abused its discretion when it awarded Plaintiff only \$285.00 per month. Taking into account Plaintiff's substantial financial needs which she cannot independently satisfy and considering that Defendant has adequate resources to provide additional support for Plaintiff, the Trial Court's minimal alimony award is both insufficient and inequitable.

As articulated by the Utah Supreme Court, "[t]he most important function of alimony is to provide support for the wife as nearly as possible at the standard of living she enjoyed during the marriage, and to prevent the wife from becoming a public charge."

English v. English, 565 P.2d 409, 411 (Utah 1977). Defendant's expert witness, a CPA, testified Plaintiff will be living at "poverty level" based on IRS standards. (Tr.229.) An alimony award should, to the extent possible, equalize the parties' respective post-divorce living standards. *Gardner v. Gardner*, 748 P.2d 1076, 1081 (Utah 1988); *Jones v. Jones*, 700 P.2d 1072, 1075 (Utah 1985); *Rasband v. Rasband*, 752 P.2d 1331, 1333 (Utah Ct. App. 1988). The Utah Supreme Court has articulated three factors (hereinafter referred to as the "**Jones test**" or "**Jones factors**") that must be considered by the Trial Court in determining a reasonable alimony award:

1. The financial conditions and needs of the requesting spouse;
2. The ability of the requesting spouse to produce a sufficient income for himself or herself; and
3. The ability of the other spouse to provide support.

Gardner, 748 P.2d at 1081; *Jones*, 700 P.2d at 1075; *Rasband*, 752 P.2d at 1333.

The Trial Court's decision regarding alimony will not be overturned "absent an abuse of discretion or manifest injustice." *Watson v. Watson*, 837 P.2d 1, 3 (Utah Ct. App. 1992). A Trial Court's failure to consider the *Jones* factors constitutes an abuse of a Trial Court's discretion. *Paffel v. Paffel*, 732 P.2d 96, 101 (Utah 1986). If the *Jones* factors have been considered, an appeals court will not disturb the trial court's award "unless serious inequity has resulted as to manifest a clear abuse of discretion." *English*, 565 P.2d at 411.

Further, the Trial Court is required to make sufficiently detailed findings on all material issues to show the steps it took to reach its conclusion on all of the factual issue presented. *Sampinos v. Sampinos*, 750 P.2d 615, 617 (Utah Ct. App. 1988). A failure to make such findings constitutes reversible error unless facts in the record are "'clear, uncontroverted, and capable of supporting only a finding in favor of the judgment.'" *Id.* (quoting *Lee v. Lee*, 744 P.2d 1378, 1380 (Utah Ct. App. 1987)).

Based on the foregoing standards, the Trial Court's decision in the present action should be reversed and alimony set at \$700.00 per month. The Court in its Findings of Fact and Conclusions of Law ("FF") purported to make findings on each of the three required elements; but, as the evidence discussed below suggests, the Court's review was sometimes often erroneous and merely perfunctory. The Court failed to adequately and accurately substantiate many of its findings on material issues and failed to equitably account for Plaintiff's actual needs, Plaintiff's ability to care for herself and the parties' three children, and Defendant's ability to provide spousal support. The Trial Court's inequitable and unfounded decision should be reversed to prevent injustice. At trial Plaintiff submitted in the form of written argument four schedules that clearly outline a fair and just method whereby alimony could have been set at \$700.00. See Addendum A-4, 5, 6, and 7 for that discussion.

The Utah Court of Appeals in *Bell v. Bell* reversed and remanded the Trial Court's alimony award after concluding the award

was not supported by adequate findings. 810 P.2d 489, 493 (Utah Ct. App. 1991). The parties in *Bell* had been married approximately 12 years and had one child at the time of the divorce. Id. at 491. The husband was ordered to pay \$450.00 per month in child support and \$250.00 in alimony for two years. The husband was also ordered to pay a portion of the wife's attorney fees. Id.

In *Bell* at the time of the trial, the wife was pursuing a masters degree in education and was making \$863.00 per month. Id. Prior to that time she had a different job where she made \$1,500.00 per month or approximately \$18,000.00 per year. The husband was a major in the Air Force and at the time of the divorce was making \$3,660.00 per month or approximately \$40,000.00 per year. Id. The wife claimed monthly expenses of \$2,493.00, while the husband claimed \$5,090.74.00. Id. at 493.

The wife appealed the court's decision and asserted, among other things, that the award for alimony was insufficient. In reversing the trial court's alimony award, the Court of Appeals determined that the award was not supported by adequate findings. Id. at 493. The trial court had essentially ignored the three-pronged *Jones* test by making inadequate findings regarding the needs of the husband and wife and the wife's ability to support herself. Id. In addition, the court made no findings regarding the reasonableness of claimed expenses by the husband and wife and only found that each party had roughly equivalent debts in their names. Id. Such is the case here. (See FF.15 to 18, Addendum 8). Specifically, the Court failed to find that Defendant's

monthly expenses were reasonable, a finding mandated by Utah law. Rather, the Court arbitrarily reduced Plaintiff's monthly expenses by \$486.00 (FF.15), but reduced Defendant's by only \$181.00, a finding which is simply not supported by the evidence. The net result is that the Trial Court recognized monthly expenses for the Defendant on behalf of one person of \$2,693.00, and expenses for Plaintiff and three minor children \$2,256.00, or a difference in Defendant's favor of \$437.00. In other words, Defendant can have \$2,693.00 per month to live on with Plaintiff and the minor children each allotted \$564.00 per month. This disparity is further made evident by the fact that in January of 1994, Defendant will have the second mortgage paid off on the home, decreasing his monthly expenses by \$280.00, and in March of 1994, Defendant will have an additional \$100.00 because the obligation owed to the State Tax Commission of \$100.00 per month will be paid in full or a swing in Defendant's favor of \$380.00 per month. On the other hand, Plaintiff's expenses remain constant and will not decrease until the family home is paid for, unless, of course, she is required to sell it to pay Defendant's equity lien upon terms set by the Trial Court, to-wit, (1) sale of the home, (2) remarriage or cohabitation of the Plaintiff or (3) the youngest child moves out of the home for a period in excess of three months or reaches the age of 22 years, whichever event occurs first.

In *Bell* the Court of Appeals emphasized that "[w]ithout a finding on reasonable expenses, we are unable to determine the true needs of wife, or to determine husband's actual ability to pay and,

therefore, to balance wife's needs against husband's ability to pay as required in *Jones*." Id. at 493. The Court also stated: "The mere conclusory statement of the trial court that husband can 'afford nothing' when he is making \$40,000.00 per year is simply not supported by the record, absent some findings as to the reasonableness of his claimed expenses." Id.

Similarly, the Utah Supreme Court in *Gardner v. Gardner* held that the trial court's alimony award was insufficient and inequitable. 748 P.2d 1076, 1081 (Utah 1988). The parties were married well over thirty years and had two adopted children, both of whom were adults at the time of the trial. Id. at 1077. The wife had not worked in thirty years; the husband was a surgeon earning \$6,000 a month. Id. The trial court awarded the wife a portion of the couples substantial assets and granted her \$1,200.00 per month alimony, to be reduced to \$600.00 after her husband's retirement. Id. at 1078.

In reversing the alimony award, the Court of Appeals noted that the court provided no explanation of the basis for the preretirement award. Id. at 1081. Considering, in light of her monthly needs, that she was unemployed and had little future earning potential, the Court of Appeals concluded that "it is clear that the award is insufficient to equalize the parties standard of living." Id. The court held that explicit findings based on the *Jones* factors were needed. Id. at 1082.

Finally, in *Howell v. Howell*, the Court of Appeals found that the trial court erroneously relied on the parties' standards of

living at the time of separation for determining the amount of alimony rather than their standard of living at the time of the trial. (806 P.2d 1209, 1212 (Utah Ct. App. 1991). As a consequence, the alimony payments were inadequate to equalize the parties' standard of living at the time of the divorce. Id.

In *Howell* the wife, at the time of the trial, earned \$649.80 per month, with total monthly expenses exceeding \$5,000.00. The husband earned more than \$10,000.00 monthly and claimed \$7,960.00 in expenses. Id. at 1210. During the parties marriage of more than thirty years, the wife had spent most of the time as a homemaker and raising their one child. Id.

The Court of Appeals determined that while the trial court made findings as to the parties' gross incomes, it did not make the required findings as to the wife's needs. Id. at 1213. The Court of Appeals, looking at the fact that the husband's gross income was \$8,200.00 and the wife's only \$2,445.00, concluded that the alimony set by court "[did] not come close to equalizing the parties' standard of living as of the time of divorce, but allows plaintiff a two to four times advantage." Id. The court found clear error and remanded the case for findings as to the parties' needs, the parties' standard of living at the time of the trial, and for adjustments to the alimony "to better equalize the parties' abilities to go forward with their respective lives." Id.

Like *Bell*, *Gardner*, *Howell*, the Court in the present action should also reverse the Trial Court's alimony award because its findings are inadequate and because injustice would otherwise

result. The award fails to reasonable equalize the parties standard's of living and denies plaintiff of the ability to adequately move forward. The following specific arguments support such a reversal.

A. The Court Erred When It Substantially Lowered Plaintiff's Monthly Expenses And Failed To Adequately Explain Why The Deductions Were Made.

Plaintiff submitted in her Full Disclosure Financial Declaration (Addendum A-1)) a list of required expenses showing that her monthly need was \$ 2,742.00. Without reasonable explanation, the Trial Court reduced that figure by \$486.00, concluding that her reasonable monthly expenses should be only \$2,256.00. (FF.5-6.) In doing so the Court committed a significant error.

The Court erroneously deducted \$200.00 for entertainment and \$200.00 for savings. On Plaintiff's Financial Declaration she listed only \$300.00 for entertainment and savings combined. Plaintiff testified to that fact at trial. (Tr.37.) Apparently, the Court looked at the financial declaration, and determined that Plaintiff listed \$300.00 for entertainment, \$200.00 for savings and \$15.00 for auto expenses. However, as Plaintiff testified, she needed \$300.00 for entertainment and savings combined and \$200 for auto expenses. (Tr.37, 40.) The Trial Court's misreading of the Financial Declaration thwarted its conclusions as to Plaintiff's needs. Because some of the numbers relied upon were incorrect, Plaintiff's final monthly expenses are lower than they would

otherwise be. At a minimum, Plaintiff's expenses should be \$2,371.00, as opposed to \$2,256.00.¹

In addition to its errors in calculation, the Court does not explain the basis for its deductions. The parties can only wonder why, for instance, the Court determined that a \$100.00 entertainment expense was appropriate for each party, despite the fact that the Plaintiff has to split the \$100.00 four ways, while the Defendant can spend the full \$100.00 on himself. Like the *Bell* and *Howell* decisions, the Trial Court has failed to make the required reasonable findings as to the Plaintiff's expenses and needs.

B. The Court Unfairly Failed To Consider The Tax Consequences Of An Alimony Award.

In reviewing Plaintiff's ability to produce sufficient income, the Trial Court failed to consider the tax consequences an alimony award would have on Plaintiff's income and Defendant's ability to pay. The Court determined that Plaintiff generated \$956.00 per month after taxes and, based upon the testimony of Claude Slack, Certified Public Accountant, that she could make an additional \$145.68 per month by not having taxes withheld. (FF.6.) Adding together the \$956.00 and \$145.00 figures, plus child support of

¹ If the court would have read the Financial Declaration in a manner consistent with plaintiff's testimony, it might have only deducted \$200.00 in the entertainment and savings categories (a savings of \$200.00) and left plaintiff's claim for \$200.00 for automobile expenses in tact. In that case, the deductions would have only been \$371.00, as opposed to \$486.00 (The \$115.00 difference stems from the fact that the trial court apparently increased auto expenses from \$15.00 to \$100.00. The \$471.00 figure was derived from \$571.00 of listed deductions plus the increase of \$85.00 in auto expenses. The \$371.00 figure is simply the total of deductions).

\$718.00, the Court concluded that her monthly income was \$1,819.00. Id. The inclusion of the extra \$145.00 in the total is unfair because it does not take into account the fact that the alimony payments will reduce the \$145.00 figure because of increases in Plaintiff's tax liability.

Mr. Slack testified that Plaintiff would be required to pay taxes of approximately one third what she collected in alimony payments. (Tr.230.) The Defendant's tax liability, on the other hand, would decrease by approximately one third of the total amount he paid in alimony. (Tr.229.) Thus, as calculated by the Court, the monthly income totals are skewed against Plaintiff and in favor of Defendant. The Court's consideration of pre-alimony tax benefits for Plaintiff, but not post alimony tax harm to Plaintiff and benefit to Defendant, is clearly detrimental to Plaintiff and advantageous to Defendant.

To be equitable, the Court should have fully considered the tax consequences for both parties, rather than the illusory tax breaks available to Plaintiff. Injustice has resulted because the Court failed to properly and adequately assess Plaintiff's income and Defendant's ability to pay.

C. The Alimony Payment Fails To Adequately Equalize The Parties' Standards Of Living.

A great disparity of income exists between Plaintiff and Defendant. At the outset, Plaintiff's income is \$15,683.00 per year and Defendant's is in excess of \$40,000.00. Taking into account the errors and oversights made in calculating the parties'

incomes, discussed above, together with the fact that Plaintiff must care for three teenage children, a substantial disparity of income still exists between Plaintiff and Defendant following the Court's award of alimony and child support.

On paper, it looks like the Court equalized the incomes of the parties with the award of alimony and child support. According to the Court's calculations, Plaintiff's monthly income beginning June of 1994 with the alimony is \$2,104.00, while Defendant's, minus the alimony, is \$2,063.00. Yet, taking into consideration the effect taxes after alimony will have on each party's income, Plaintiff's income should be at least \$100 less and Defendant's \$100 more than the amounts arrived at by the Court.²

Aside from any miscalculations, if one considers the fact that Plaintiff's income must support four people, while Defendant's supports only himself, it is obvious that the income figures are inequitable and far from equalized. Furthermore, as recognized by the Trial Court, approximately one year following the trial the disparity will increase even more. (Tr.7.) The Court noted that Plaintiff's shortfall will be \$287.00 a year from now while Defendant will have a surplus of \$185.00. Though the Court mentions the fact that Defendant will not have to pay the full \$718.00 in child support once the oldest child turns 18, the Court's estimates of surplus and shortfall do not include that

² Based on the testimony of Claude Slack that the alimony payments would increase or decrease the parties' tax liability by approximately one third of the amount paid in alimony. (Trial Transcript at 229.)

fact. As noted in *Gardner*, "it is clear that the award is insufficient to equalize the parties standard of living." *Gardner*, 748 P.2d. at 1081.

D. The Court Did Not Properly Ascertain Defendant's Ability To Pay.

As explained in *Bell*, "[w]ithout a finding on reasonable expenses, we are unable to determine the true needs of wife, or to determine husband's actual ability to pay and, therefore, to balance wife's needs against husband's ability to pay as required in *Jones*." *Bell*, 810 P.2d at 493. Likewise, in this case, without accurate findings on expenses and on the parties' income levels, the Court cannot adequately balance Plaintiff's needs against Defendant's ability to pay. When the assumptions as to alimony and the parties' expenses relied upon by the Court are distorted, so must be its conclusions. That is the case in the present action.

E. Public Policy Supports A Higher Alimony Award

In recognition of the long term marriage and the fact that Plaintiff was discouraged by the Defendant from completing her schooling and getting a certificate in education, the Court awarded permanent alimony. (FF.7.) Unfortunately, however, the Court failed to award Plaintiff an adequate amount of alimony to ensure that she can adequately care for herself and the parties' three children. The facts in the instant case clearly indicate that what has occurred during the 19 year marriage is a transfer of earning power from Plaintiff to Defendant, leaving Plaintiff with a serious economic disadvantage.

Only during the last 10 or 12 years have the Courts come to recognize the disparity in the earning power between a husband and wife, and the post-divorce standard of living that results for both parties. In *Higley v. Higley*, 676 P.2d 379 (Utah 1983), Justice Durham, writing for the majority, noted that a U.S. Department of Labor Report indicated that, overall, women's earnings in the United States average \$.59 for \$1.00 earned by men. As recently as 1986, women working full time still earned a median income of only \$16,230.00, which is 64% of the \$25,260.00 earned by men working full time. Bureau of the Census, U.S. Department of Commerce, *Money Income and Poverty Status of Families and Persons in the United States*, 1986, Current Population Reports, Series P-60, No. 157, at 2 (1987).

Also, Lenore J. Weitzman, discussing the post-divorce effects on standard of living enjoyed by men and women married 11 to 17 years, commented:

And again, analysis of per capita income intensifies the differences because many wives are still sharing their smaller household incomes with minor children. Since the costs of raising children increase with the age of the child and are highest in the teenage years, the older children in these families fully consume their per capita share of the family budget.

As with couples in shorter marriages, the greatest gap between men and women's post-divorce incomes among those married 11 to 17 years occurs in the higher-income groups. In families with predivorced incomes of \$40,000.00 or more, the wife's post-divorce per capita income is 64% of the family's former standard, while that of the husband is 222%

One implication of these findings is that a man can substantially improve his standard of living by getting a divorce. In addition, the richer he is, the more he has to gain. The parallel implication, of course, is that women have a lot to lose-economically-from divorce,

and those married to well-to-do men have the most to lose. Instead of living the life of the mythical alimony drone surrounded by luxury, the wife of 15 years or more is likely to find herself deprived of virtually all of the benefits she enjoyed as the wife of a relatively well-to-do man. For this reason, she suffers a much greater financial loss by divorce than does a divorced woman from a lower-income family.

Lenore J. Weitzman, *The Divorce Revolution*, page 333 (The Free Press, 1985) (emphasis added).

Weitzman's studies revealed that men married more than 18 years, as well, have a much higher per capita income. They have much more to spend on themselves than their former wives. In this particular category, for those who shared a median income of over \$40,000.00 a year before divorce, the wife had 42% of their former per capita standard, while their former husband increased to 142%. Weitzman at 334.

In light of the data, it is not surprising to find that the group of divorced women who report the most distress with their financial loss and who express the strongest feelings of outrage and injustice, are the longer-married middle- and upper-middle-class women we interviewed. These relatively well-to-do women -those who shared family incomes of \$40,000.00 or \$50,000.00 or more before the divorce - experienced the greatest downward mobility after divorce. (Emphasis in original). Id. at 334.

Weitzman also discusses the post-divorce standard of living as compared to per capita income. In doing so, Weitzman relied on an index of economic well-being developed by the U.S. Government. The model for analysis was constructed by Michigan researchers who followed a sample of 5,000 American families, weighted to be representative of the U.S. population. To see what the income loss meant in terms of family purchasing power, Hoffman and Holmes

(economists for the study) constructed an index of family income in relation to family needs.

The researchers then devised a procedure to calculate the basic needs of each family in the interview sample and established a standard budget level for each family to be calculated in three different ways: Once for the predivorce family, once for the wife's post divorce family and once for the husband's postdivorce family. The findings were alarming: Men experienced a 42% improvement in their post divorce standard of living, while women experienced a 73% decline. *Id.* at 338-339.

Studies have also found that a wife's employability actually decreases with time out of the work force. *See Beninger & Smith's, Career Opportunity Cost: A Factor in Spousal Support Determination*, 16 Fam. L.Q. 201, 203 (1982). When a wife invests her resources jointly in the husband's "human capital" rather than the wife's, the couple creates a growing disparity in their earning potential. *See Weitzman, The Economics of Divorce: Social and Economic Consequences of Property, Alimony and Child Support Awards*, 28 UCLA L. Rev. 1181, 1210-11 (1981).

In this case, Plaintiff is 42 years old. She spent substantial time and energy during the nineteen year marriage enhancing her husband's value in the paid labor market, but lost the opportunity to establish or increase her own earning potential. While Defendant was able to advance in his field, Plaintiff sacrificed her employment skills and her ability to attend school

in order to take care of the parties' three children and the household.

Presently, her chances to advance in her career are minimal. She must continue to work to support herself and her three children, and based on the present economic conditions, cannot quit her job and go back to school to better herself. She, along with her three children, will live below the poverty level. (Tr.229.) Plaintiff is entitled to and in need of a greater alimony award than \$285.00, even if it means Defendant is "not left with much money to live on." See Schindler v. Schindler, 776 P.2d 84, 91 (Utah Ct. App. 1989) (even though alimony and child support payments, together with debts that left him without means to satisfy financial obligations, left plaintiff without much money to live on, award was not inherently improper).

II. THE TRIAL COURT ABUSED ITS DISCRETION WHEN IT FAILED TO AWARD PLAINTIFF ATTORNEY FEES.

The Trial Court concluded that neither party has the funds to pay attorney fees and that each party should pay their own costs and fees. In so concluding, the Court abused its discretion.

At trial Plaintiff's attorney offered evidence that Plaintiff's attorney fees were reasonable. (Tr.215-222.) In addition, Plaintiff testified that she did not have the funds available to pay the fees. (Tr.70.) The Court, in its Findings of Fact, does not comment on the reasonableness, or lack thereof, of the fees, and leaves the resolution of that matter to negotiations

between client and attorney. (FF.9.) The Court simply concludes that neither party has funds to pay the fees.

Pursuant to Utah Code Annotated § 30-3-3 (1989), a trial court has the power to award attorney fees in divorce proceedings. An award must be based on (1) evidence of the financial need of the receiving spouse, (2) the ability of the other spouse to pay, and (3) the reasonableness of the requested fees. *Bell v. Bell*, 810 P.2d 489, 493 (Utah Ct. App. 1991). *Muir v. Muir*, 200 Adv. Rep. 41 (Ct. App. 1992) The decision to award fees lies primarily within the sound discretion of the trial court. Id.

In *Muir*, the wife's attorney proffered testimony regarding the amount and reasonableness of the attorney fee. The husband's attorney did not object. The Court then found that the wife incurred legal fees amounting to approximately \$15,000.00. It ordered the husband to pay only \$3,000.00 of those fees, offering no explanation for the reduction. The Court of Appeals noted that the Trial Court failed to find whether wife needed financial assistance and it made no findings regarding the husband's ability to pay the wife's attorney fees. Moreover, despite evidence proffered by the wife's attorney, the Court failed to make a finding regarding the reasonableness of the fees. That is exactly what the Trial Court did in the instant case, mandating remand on the issue of attorney fees for the Trial Court to make specific findings regarding Plaintiff's financial need and Defendant's ability to pay, and further directing the Trial Court that if it finds both need and ability to pay, it must then make independent

findings regarding the reasonableness of all fees and costs, including attorney fees incurred on appeal. The *Muir* court cited with approval *Martindale v. Adams*, 777 P.2d 514, 517-18 (Utah App. 1989):

Where "the evidence supporting the reasonableness of requested fees is both adequate and entirely undisputed, . . . the court abuses its discretion in awarding less than the amount requested unless the reduction is warranted" by one or more of the established factors. The trial court must, accordingly, identify such factors on the record and also explain its sua sponte reduction in order to permit meaningful review on appeal. See also *Rappleye v. Rappleye*, 215 Utah Adv. Rep. 45 (Utah Ct. App. filed June 15, 1993).

In *Andersen v. Andersen*, the Utah Court of Appeals held that the trial court's failure to award attorney fees was an abuse of discretion. 757 P.2d 476, 480 (Utah Ct. App. 1988). The court focused on the great disparity in earnings between the parties. Id. Plaintiff's net monthly income was approximately \$200.00 and Defendant's was \$1,405.00. Id. Furthermore, plaintiff testified she had no means to pay the fees and the parties stipulated that plaintiff's attorney fees were reasonable. Id. The court noted that "Plaintiff's income and earning ability paled in comparison to those of Defendant. Id.

Like the *Andersen* court, the Trial Court abused its discretion when it failed to award attorney fees. Plaintiff's income and earning ability pale in comparison to those of the Defendant. The facts in this case are not like the facts in *Whitehead v. Whitehead*, 836 P.2d 814, 817-18 (Utah Ct. App. 1992) and *Hoagland v. Hoagland*, 212 Utah Adv. Rep. 25, 27 (Utah Ct. App. 1993) where

the Court affirmed a nonaward of attorney fees after concluding the financial circumstances of the parties were essentially equal. In this case, Plaintiff's and Defendant's incomes are unequal.

Further, as evidenced under the first argument, the Court failed to correctly and adequately ascertain Plaintiff's financial need and Defendant's ability to pay. The Court, consequently, could not accurately determine that Defendant did not have the means to pay the fees. At a minimum, the Court should have considered and discussed the possibility of reducing Defendant's equity lien in the home or requiring Defendant to sell his interests in the lot with the shed awarded to him. Defendant is in a much greater position to absorb the costs of the divorce than Plaintiff who has a relatively low paying job and is charged with the care of three children.

III. CONCLUSION

Considering the great disparity in incomes between the Plaintiff and the Defendant, the length of the marriage, the reality that the Plaintiff has sacrificed her employment opportunities for her family and now has only limited occupational opportunities, and the fact that Plaintiff has custody of three income consuming teenagers, Plaintiff is entitled to and in great need of an increased amount of alimony and the payment of attorney fees. The Trial Court's findings, and thus its conclusions, regarding alimony and attorney fees were based on faulty and incomplete reasoning that favored Defendant over Plaintiff. The Court did not accurately ascertain Plaintiff's needs and

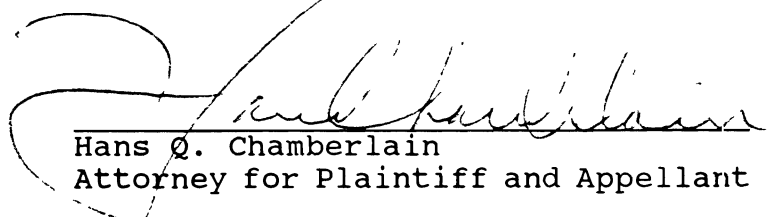
Defendant's ability to pay. As a consequence, the Trial Court inequitably and unjustly made only a minimal alimony award and failed completely to award attorney fees. The Trial Court clearly abused its discretion, mandating a reversal of its judgment.

This Court should award Plaintiff permanent alimony of \$700.00 per month and order the Defendant to pay Plaintiff's attorney fees on either a (1) monthly basis; (2) by ordering Defendant to sell the lot and shed and pay the attorney fees; or (3) further reducing the equity lien against the family home in favor of Defendant. Attorney's fees incurred by Plaintiff on appeal should likewise be awarded, together with costs.

DATED this 20th day of July, 1993.

Respectfully submitted,

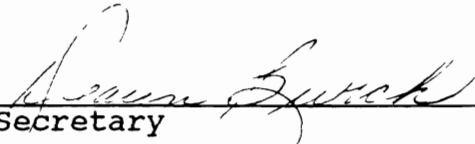
CHAMBERLAIN & HIGBEE


Hans O. Chamberlain
Attorney for Plaintiff and Appellant

CERTIFICATE OF MAILING

I hereby certify that on the 30th day of July, 1993, I caused to be mailed two (2) true and exact copies of the within and foregoing **PLAINTIFF'S APPELLATE BRIEF** to the following, first-class postage prepaid:

James M. Park, Esq.
THE PARK FIRM
Attorney for Defendant and Appellee
P. O. Box 765
Cedar City, Utah 84721-0765


Secretary

ADDENDUM A-1

EXHIBIT NO. 21
CASE NO. _____
DATE REC'D
IN EVIDENCE _____
CLERK _____

COPY

CHAMBERLAIN & HIGBEE
Attorneys for
250 South Main Street
P.O. Box 726
Cedar City, UT 84720
Telephone: (801) 586-4404

IN THE FIFTH JUDICIAL DISTRICT COURT OF IRON COUNTY
STATE OF UTAH

BELINDA LARSEN,

Plaintiff,

vs.

RICHARD C. LARSEN,

Defendant.

FULL DISCLOSURE
FINANCIAL DECLARATION

Civil No. 924500080

HUSBAND: _____

WIFE: Belinda Larsen

ADDRESS: _____

ADDRESS: 520 South 515 West

Cedar City, Utah 84720

SOC. SEC. NO.: _____

SOC. SEC. NO.: 527-74-9458

EMPLOYER: _____

EMPLOYER: Dept. of Natural Resources

Division of Water Rights

BIRTHDATE: _____

BIRTHDATE: 6/16/1951

NOTE: This Declaration must be filed before or at the time of the hearing. Failure by either party to complete, present, and file this form as required will authorize the Court to accept the statement of the other party as the basis for its decision. Any false statements made hereon shall subject you the penalty for perjury and may be considered a FRAUD upon the Court.

BRING TO THE HEARING ALL DOCUMENTS AND OTHER SUPPORTING INFORMATION NECESSARY TO VERIFY OR EXPLAIN THE STATEMENTS MADE IN THIS DECLARATION, INCLUDING BUT NOT LIMITED TO PASSBOOKS, CHECKBOOKS, CANCELLED CHECKS, CERTIFICATES, POLICIES, AND OTHER DOCUMENTATION.

STATEMENT OF INCOME, EXPENSES, ASSETS AND LIABILITIES

Attach copies of State and Federal Income Tax Returns for the last two (2) years, and wage statements from your employer for the last eight (8) weeks.

1. Gross monthly income from: Salary and wages, including commissions, bonuses, allowances and overtime.

Pay period:

(NOTE: To arrive at a monthly income figure if paid weekly, multiply income by 4.3; if paid bi-monthly, multiply income by 2.15.)

Pensions and retirement-----

Social Security-----

Disability and Unemployment Insurance-----

Public assistance (Welfare, AFDC, etc.)---

Child support from any prior marriage-----

Dividends and interest-----

Rents-----

All other sources (specify)

TOTAL MONTHLY INCOME-----

2. Itemize monthly deductions from gross income: Number of exemptions taken -0-

State and Federal income taxes-----

Social Security-----

Medical or other insurance-----

Union or other dues-----

Retirement or pension fund-----

Savings plan-----

Credit union-----

Other (Specify) _____

TOTAL MONTHLY DEDUCTIONS-----

3. NET MONTHLY INCOME/TAKE HOME PAY:

4. DEBTS AND OBLIGATIONS:

NAME OF CREDITOR	PURPOSE	DUE DATE	BALANCE	MONTHLY
J. C. Penney	Household & Christmas	1/20	\$975.00	\$100.00
Rowley Plumbing	Christmas & House Payment	1/15	\$500.00	\$ 50.00

(If insufficient space, insert total and attach schedule.)

TOTAL: \$ 150.00

5. All property of the parties known to be owned individually or jointly (Indicate who holds or how title is held: (H) Husband, (W) Wife, or (J) Jointly):

	VALUE	AMOUNT OWED
Household furnishings, furniture, appliances, and equipment:	est. \$1500.00	-0-
Automobile: Year <u>1984</u> Make <u>Buick</u>	\$1500.00	-0-
Horse trailer		-0-
Camper & Camper shell		-0-
Tent		-0-
Utility trailer		-0-
Securities, stocks, bonds:		
Cash and Deposit, checking, savings, Savings & Loans, Credit Union:		
No cash		
Checking (1882538)	\$ 41.89	
Savings (1882538)	\$ 85.00	
OTHER:		

LIFE INSURANCE:

NAME OF COMPANY	POLICY NO.	FACE AMOUNT	CASH VALUE DIVIDEND
State of Utah	527-74-9458	\$18,000	-0-

PROFIT SHARING OR RETIREMENT ACCOUNTS:

NAME	VALUE OF INTEREST	AMOUNT VESTED
401K	7.31% annually	\$200.00

REAL ESTATE: (Attach sheet with duplicate information for each parcel.)

Address: <u>520 South 515 West</u>		Type of Property: <u>Residence</u>
<u>Cedar City, Utah 84720</u>		
		Date acquired: <u>February 1976</u>
Original Cost	\$ <u>42,000.00</u>	Individual Contributions:
Additions	\$ <u>10,000.00</u>	<u>-0-</u> <u>-0-</u>
		<u>HUSBAND</u> <u>WIFE</u>
TOTAL COSTS	\$ <u>52,500.00</u>	Basis of valuation: _____
Mtg. Balance	\$ <u>27,000.00</u>	Market analysis from Century 21:
Liens	\$ <u>3,495.32</u>	<u>\$86,000.00</u>
Equity	\$ <u>59,000.00</u>	
Taxes p/year	\$ <u>662.79</u>	

BUSINESS INTEREST:

<u>NAME OF BUSINESS</u>	<u>TYPE OF BUSINESS</u>	<u>SHARES</u>	<u>VALUE</u>

6. TOTAL MONTHLY EXPENSES: Specify when party is the custodial parent and list name and relationship of all members of the household whose expenses are included.

CUSTODIAL PARENT:	<u>Belinda Larsen</u>	RELATIONSHIP
Children:	<u>Michael Chad Larsen</u>	<u>Son</u>
	<u>Timothy Douglas Larsen</u>	<u>Son</u>
	<u>Melissa Joy Larsen</u>	<u>Daughter</u>
	_____	_____
	_____	_____
	_____	_____
	_____	_____

ATTACHMENT FOR PAGE 4

REAL ESTATE:

Address: Northfield Road

Type of Property: Horse Corrals
and pasture - 1.5 acres

Original Cost: Approx. \$7,000

Additions: Sheds, corrals, barns
etc. Don't know cost

Date Acquired: 10-83

TOTAL COSTS ?

Individual Contributions:

Mtg. Balance: -0-

-0- -0-
Husband Wife

Liens: \$12,500.00

Basis of valuation: Appraisal
for loan from Associates in
March of 1992.


Equity: \$19,000.00

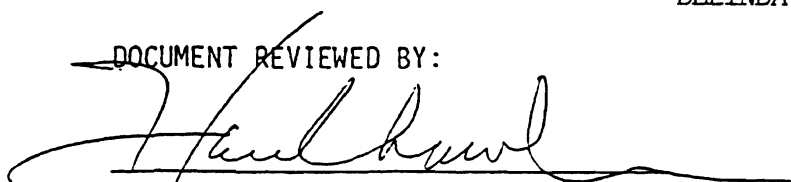
Taxes Per Year: \$67.40

	HUSBAND	WIFE
Rent or mortgage payment (residence)-----		\$ 340.00
Personal property taxes (residence)-----		
Personal property insurance (residence)---		\$ 22.00
Maintenance (residence)-----		\$ 50.00
Food and household supplies-----		\$ 550.00
Utilities (water, electric, gas) Wood, Cable		\$ 185.00
Telephone-----		\$ 50.00
Laundry and cleaning-----		\$ 30.00
Clothing-----		\$ 250.00
Medical-----		\$ 50.00
Dental-----		\$ 50.00
Insurance: (life, health, accident, comprehensive, etc.)		
NOTE: Exclude payroll deducted		
Child care-----		
Child support and/or alimony for prior marriage-----		
School-----		\$ 250.00
Entertainment (clubs, travel, recreation, etc.) Savings		\$ 300.00
		\$ 200.00
Auto expense (gas, oil, repairs, etc.)----		\$ 15.00
Auto insurance-----		
Transportation (other than auto)-----		
Incidentals (grooming, tobacco, gifts, donations, including tithing) Allowances		\$ 250.00
Auto payments-----		
Other: _____		
Loans: <u>J. C. Penney (My name only)</u>		\$ 100.00
<u>Rowley Plumbing</u>		\$ 50.00

TOTAL MONTHLY EXPENSES:		\$2742.00

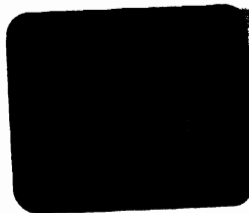
I declare under penalty of perjury that the foregoing, including any attachment, is true and correct and that this declaration was executed on the ____ day of January, 198_, at _____
Cedar City, Utah


 BELINDA LARSEN

DOCUMENT REVIEWED BY:

 HANS Q. CHAMBERLAIN
 Attorney for

ADDENDUM A-2

THE PARK FIRM P.C.
JAMES M. PARK (4508)
965 South Main, Suite 3
P.O. Box 765
Cedar City, UT 84720
Telephone: (801) 586-6532



IN THE FIFTH JUDICIAL DISTRICT COURT IN AND FOR
IRON COUNTY, STATE OF UTAH

BELINDA LARSEN,)	
)	
Plaintiff,)	FULL DISCLOSURE
)	FINANCIAL DECLARATION
v.)	
)	
RICHARD B. LARSEN,)	Case No. 924500080
)	
Defendant.)	Judge Robert T. Braithwaite

HUSBAND: RICHARD B. LARSEN

WIFE:

ADDRESS: 216 South 100 East #2
Cedar City, UT 84720

ADDRESS:

SOCIAL SEC. NO.: 529-66-6435

SOCIAL SEC. NO.:

EMPLOYERS NAME & ADDRESS:

EMPLOYERS NAME & ADDRESS:

U.S. West Communications
103 West Center
Cedar City, UT 84720

BIRTHDATE: 7-16-47

BIRTHDATE:

NOTE: This Declaration must be filed before or at the time of the hearing. Failure by either party to complete, present, and file this form as required will authorize the Court to accept the statement of the other party as the basis for its decision. Any false statement made hereon shall subject you the penalty for perjury and may be considered a FRAUD upon the Court.

BRING TO THE HEARING ALL DOCUMENTS AND OTHER SUPPORTING INFORMATION NECESSARY TO VERIFY OR EXPLAIN THE STATEMENTS MADE IN THIS DECLARATION, INCLUDING, BUT NOT LIMITED TO PASSBOOKS, CHECK BOOKS, CANCELED CHECKS, CERTIFICATES, POLICIES, AND OTHER DOCUMENTATION.

STATEMENT OF INCOME, EXPENSES, ASSETS AND LIABILITIES

Attach copies of State and Federal Income Tax Returns for the last two (2) years, and wage statements from your employer for the last eight (8) weeks.

1. Gross monthly income from: HUSBAND WIFE
Salary and wages, including commissions,
bonuses, allowances and overtime. Pay
period: \$3,357.51 \$

(NOTE: To arrive at a monthly income figure if paid weekly, multiply income by 4.3; if paid bi-monthly, multiply income by 2.15).

Pensions and retirement.....
Social Security.....
Disability and Unemployment, Insurance..
Public assistance (Welfare, AFCD, etc.)
Child support from any prior marriage...
Dividends and interest.....
Rents.....
All other sources (specify).....

TOTAL MONTHLY INCOME.....\$3,357.51 \$

2. Itemize monthly deductions from gross income: State and Federal income taxes.
Number of exemptions taken: 1 771.58
Social Security..... 192.16
Medical or other insurance..... 44.94
Union or other dues.....
Retirement or pension fund.....
Savings plan.....
Credit Union (Associates)..... 290.00
Other (Specify).....
-

TOTAL MONTHLY DEDUCTIONS \$1,298.68 \$

3. NET MONTHLY INCOME / TAKE HOME PAY: \$2,058.83 \$

4. DEBTS AND OBLIGATIONS:
SEE EXHIBIT "A", Schedule of Assets and Liabilities.

5. All property of the parties known to be owned individually or jointly (indicate who holds or how title is held: (H) Husband, (W) Wife, or (J) Jointly): SEE EXHIBIT "B", Schedule of Assets.

	VALUE	AMOUNT OWED
Household furnishings, furniture, appliances, and equipment.....	\$ 500.00 (h)	\$

Automobile, Year Make

1978 Chevrolet	1,000.00 (h)
1984 GMC Jimmy	3,000.00 (sons)

Securities, stocks, bonds:

Cash & Deposit, checking, savings
Savings & Loans, Credit Union:

(1) Zion (checking) 70303821	300.00 balance
(2) Credit Union (savings) 2072261	50.00 balance

OTHER:

LIFE INSURANCE:

Name of Company	Policy No.	Face Amount	Cash Value Dividend
Met-Live		50,000.00	0

PROFIT SHARING OR RETIREMENT ACCOUNTS:

NAME	VALUE OF INTEREST	AMOUNT VESTED
U.S. West Communications		

REAL ESTATE: (Attach sheet with duplicate information for each parcel.)

Address of Property:

520 South 515 West
Cedar City, UT 84720
Date acquired: 2/76

Type of Property:

Residential

Original Cost \$ 42,500.00

Additions \$ 10,000.00

TOTAL COST \$ 52,500.00

Mtg. Balance \$ 24,000.00 (1st)

Liens \$ 3,100.00 (2nd)

Equity \$ 58,900.00

Taxes p/year \$ 650.00

Individual Contributions:

\$ 0 \$ 0

HUSBAND WIFE
Basis of Valuation:

Market Analysis from
Century 21 at \$86,000.00

BUSINESS INTEREST:

<u>NAME OF BUSINESS</u>	<u>TYPE OF BUSINESS</u>	<u>SHARES</u>	<u>VALUE</u>
-------------------------	-------------------------	---------------	--------------

6. TOTAL MONTHLY EXPENSES: (Specify when party is the custodial parent and list name and relationship of all members of the household whose expenses are included.)

CUSTODIAL PARENT:

CHILDREN:

RELATIONSHIP:

1.

2.

3.

4.

5.

6.

	<u>HUSBAND</u>	<u>WIFE</u>
Rent or mortgage payment (residence)....	\$ 390.00	\$
Real property taxes (residence).....		
(Included in house payment).....		
Real property insurance (residence)....		
Maintenance (residence).....		
Food and household supplies.....	200.00	
Utilities (water, electric, gas).....	100.00	
Telephone.....	30.00	
Laundry and cleaning.....	30.00	
Clothing.....	30.00	
Medical.....	50.00	
Dental.....	50.00	
Insurance: (life, health, accident comprehensive, etc.).....		
NOTE: Exclude payroll deducted.....		
Child care.....		
Child support and/or alimony for prior marriage.....		
School.....		
Entertainment (clubs, travel, recreation, etc.).....	100.00	
Auto expense (gas, oil, repairs, etc)..	200.00	
Auto insurance.....	66.66	
Transportation (other than auto).....		
Incidentals (grooming, tobacco, gifts, donations, including tithing).....	100.00	
Auto payment.....		
Visa	50.00	
J.C. Penney's	40.00	
Visa	50.00	
child support	718.00	
2nd mortgage	280.00	
IRS	100.00	
TOTAL MONTHLY EXPENSES: \$2,584.66		\$

I declare under penalty of perjury that the foregoing,
including any attachment, is true and correct and that this
declaration was executed on the 3 day of JANUARY,
1993 at CEDAR CITY, UT.

Richard Larner

DOCUMENT REVIEWED BY:

JAMES M. PARK
Attorney

EXHIBIT "A" TO FULL DISCLOSURE FINANCIAL DECLARATION

DEBTS AND OBLIGATIONS

DESCRIPTION	OWING	WORTH
2nd Mortgage	\$ 3,100.00	
Lot	12,500.00	
Internal Revenue Service	1,437.00	
Dr. Whitney	391.08	
Gayland Brown D.D.S.	61.00	
Valley View Medical Center	130.00	
Visa	767.00	
Visa	1,144.00	
J.C. Penney	947.00	
Betridge	227.00	
State of Utah	661.32	
TOTAL:	\$21,365.32	

EXHIBIT "B" TO FULL DISCLOSURE FINANCIAL DECLARATION

BASIC COST BREAKDOWN

RICHARD LARSEN

NET MONTHLY INCOME	\$2,058.83
Minus necessary monthly expenses	
A) Child Support	718.00
B) 2nd mortgage	280.00
C) IRS	100.00
D) Rent	390.00
E) Utilities	100.00
TOTAL:	\$ 470.83
(monthly income after necessary monthly expenses)	

MONTHLY INCOME	\$ 470.83
(after paying necessary monthly expenses)	

Remaining expenses	
(pursuant to page 5)	\$ 996.00
TOTAL:	<525.17>

EXHIBIT "C" TO FULL DISCLOSURE FINANCIAL DECLARATION

LARSEN HOUSE 520 South 515 West, Cedar City, Utah

DESCRIPTION	AGE	WORTH
Love Seat	14	\$200.00
End Table	14	50.00
Coffee Table	14	75.00
Grandfather Clock	25	500.00
Spinet Piano	17	500.00
Dining Room Set	19	300.00
Dish Washer	4	200.00
Refrigerator	1	600.00
Stove	1	500.00
Microwave & Stand	10	100.00
Full Couch	5	300.00
Console TV	10	200.00
Console Stereo	10	200.00
Master Bedroom Set	20	300.00
Tim's Bedroom Set	5	300.00
Chad's Bedroom Set	7	300.00
Melissa's Bedroom Set	5	300.00
19" TV	10	100.00
Air Conditioner	3	200.00
TOTAL:		\$5,225.00

EXHIBIT "D" TO FULL DISCLOSURE FINANCIAL DECLARATION

LARSEN FARM PROPERTY

DESCRIPTION	AGE	WORTH
1986 Horse Trailer	7	\$1,200.00
Roping Saddle	13	300.00
Trail Saddle		100.00
3 Horse Blankets		75.00
6 Saddle Pads		40.00
3 Saddle bags		45.00
2 Rifle Scabbards		50.00
6 Full Bridles		75.00
6 Partial Bridles		25.00
6 Spurs		30.00
5 Lariats		25.00
Welder	17	50.00
Misc. Tools		50.00
Camper	29	300.00
Camping Equipment		
Stoves, Coolers		
Tent, Lanterns		
Dutch Ovens, pads, sleeping bags, etc.		200.00
Horse Shoeing tools		50.00
2 chaps		50.00
Rain Ponchos (3)		20.00
Utility Trailer		100.00
TOTAL:		\$2,785.00

BONUS
STUB

EARNINGS THIS PERIOD			SOCIAL SECURITY NUMBER	PAY PERIOD ENDING	BOND BALANCE	BASIC RATE	ALLOTMENTS	
CODE	HOURS	AMOUNT					CODE	AMOUNT
SE		3689.00	529-66-6439	02/19/92			NP	2,403.38
503		3689.00	FILING EXEMPT STATE STATUS CODE	YEAR TO DATE	EXPLANATION OF CODES			
			FED M 07	GROSS 9,822.61	NP	NET PAY DEPOSIT		
			WK M 07 UT	ADJ GROS 9,822.61	503	TEAM PERFORMANCE AWRD COMP		
			HM		SE	SAVINGS PLAN EARNINGS AMT		
				TAXES WITHHELD				
			FICA 228.72	FICA 609.00				
			MEDI 53.49	MEDI 142.43				
			FIT 737.80	FIT 1,161.12				
			W SIT 265.61	W SIT 470.35				
GROSS	3,689.00	TOTAL TAX	1,285.62	AMOUNT		TOTAL		
ADJ GROSS	3,689.00			OF CHECK	.00	ALLOT 2,403.38		
A SURE FIRE WAY TO LOSE YOUR JOB IS TO IGNORE HAZARDS.					U S WEST	NOT NEGOTIABLE RETAIN FOR RECORDS		

PAYMENTS & REIMBURSEMENTS

R-REGULAR PAY
OT-OVERTIME

TAXES

FICA-OLD AGE SURVIVOR &
DISABILITY TAX

PENSION PAYMENTS & REIMBURSEMENTS

PP-PENSION PAYMENT
DB-DEATH BENEFIT

EARNINGS THIS PERIOD			SOCIAL SECURITY NUMBER		PERIOD ENDING		GROSS PAYABLE		CODE		AMOUNT	
CODE	HOURS	AMOUNT	529-66-6439		12/19/97		1,549.62		CODE	AMOUNT		
R	72.00	1394.66	FILING EXEMPT STATE		YEAR TO DATE		EXPLANATION OF CODES		BS	145.00		
V	8.00	154.96	STATUS		GROSS 43,708.19		BANK SAVINGS		NP	944.48		
SE		1549.62	FED S 02		ADJ GROS 43,708.19		NET PAY DEPOSIT					
			WK S 02		WK ST GR 43,708.19		SAVINGS PLAN EARNINGS AMT					
			HM									
			FICA (96.08)		TAXES WITHHELD							
			MEDI 22.47		FICA 2,709.91							
			FIT 256.47		MEDI 633.77							
			W SIT 85.12		FIT 3,670.06							
					W SIT 1,743.02							
GROSS 1,549.62			TOTAL TAX 460.14		AMOUNT				TOTAL			
ADJ GROSS 1,549.62			RC:TU2506010		OF CHECK .00				ALLOT 1,089.48			
ACCIDENTS SPOIL HOLIDAYS FOR EVERYONE					U S WEST				NOT NEGOTIABLE			
									RETAIN FOR RECORDS			

PAYMENTS & REIMBURSEMENTS

R-REGULAR PAY
OT-OVERTIME
P-PREMIUM
S-SICKNESS/OFF JOB-ACCIDENT
A-ON JOB ACCIDENT
O-OTHER ABSENCE PAID
UPH-UNPAID ABSENCE
V-VACATION
H-HOLIDAY

U S WEST VISION

By the year 2000, U S WEST will be
the finest company in the world
in connecting people
with their world.

TAXES

FICA-OLD AGE SURVIVOR &
DISABILITY TAX
FIT-FEDERAL INCOME TAX
AFIA-ADDITIONAL FIT INCLUDED IN ABOVE
W SIT-WORK STATE INCOME TAX
H SIT-HOME STATE INCOME TAX
ASIA-ADDITIONAL SIT INCLUDED IN ABOVE
LIT-LOCAL INCOME TAX
MEDI-MEDICARE INSURANCE TAX

40300
+ 3689 BONUS (ATTACHED)
43989


529-66-6439

RICHARD C LARSEN
PO BOX 1837
CEDAR CITY UT 84720

0024779

ADDENDUM A-3

6007 II

REGION <u>04</u> UNIT <u>07</u>		IF 1099 REQUIRED CHECK HERE <input type="checkbox"/> AND FILL IN T.I.N. BELOW	 United States Department of Agriculture	Forest Service	0112993
ACCOUNTING <u>887003</u> <u>2600</u>		AMOUNT OR % <u>100%</u>	RAPIDRAFT AUTHORIZATION NO. <u>10242</u>		
PAY TO THE ORDER OF <u>Richard Jensen</u> (PAYEE)		DATE <u>1/4/93</u>			
OR <u>Horse</u>		NOT GOOD FOR MORE THAN \$ <u>2500.00</u>			
PAYABLE THROUGH NORTHWEST BANK LITCHFIELD, N.A. LITCHFIELD, MN		NOT REDEEMABLE FOR CASH BY DRAWER'S AUTHORIZED REPRESENTATIVE NOT NEGOTIABLE			
By signing this Rapidraft, each of the undersigned confirms that this Rapidraft has been drawn in accordance with the authority issued by GELCO PAYMENT SYSTEMS, INC. If any statement herein be untrue, we, the undersigned, agree to pay the drawer upon demand the amount of this Rapidraft and all expenses and damages arising from such misstatement.					
PROCUREMENT COPY					

COPY

Form 1165
-831
Department of the Treasury
4000

RECEIPT FOR CASH—SUBVOUCHER

(To be used when invoice is not available)

SUBVOUCHER No. _____

DATE 1/4/93

Received in cash from USDA Forest Service
Twelve hundred and 00/100 (\$ 1200⁰⁰) for the following:

QUANTITY	ARTICLES OR SERVICES	AMOUNT
	<u>Horse</u>	

Richard Larsen

By Richard Larsen
(Signature of Vendor/Agent)

Cedar City, UT

Title _____
(DO NOT SIGN IN DUPLICATE)

E (Project, etc.)

mc 887003

APPROPRIATION AND ACCOUNTING CLASSIFICATION

SERVICES REC'D BY Richard Larsen

DISTINCTIONS: Agents must provide values in completed event log pages.

TEL: 01992 506000

4. CONCLUSIONS AND RECOMMENDATIONS

2
RECEIVED
OFFICE FILE

CONTRACT NUMBER
DT 47-04-01

1A. PROCUREMENT REQUEST NO.

IN DATE
January 4, 1993

POWER ONE

18. TO: (Initials)

11. SHIP TO: (Consignor and Destination)

Powell R.D., Dixie H.F.
225 East Center St.
Fangutch, UT 84759

43 **01 04 739**
WATER DELIVERY REQUESTED

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18 PURCH SUBJECT	19 ACC. LOC	17 QUANTITY	16 UNIT PRICE	15 UNIT PRICE	20 AMOUNT
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01 ~~SECRET~~ Purchase of Sorrel Quarter Horse

Age: 6 yrs. Gender: Gelding
Approx. 1,100 lbs.

Dixie H.F. Pack/Saddle Mgt. Plan
approved on 7/7/92.
Not purchasing from anyone associated
with the Forest Service.
Purchase price not over \$1,800.
Buying locally.
No justification needed.

For additional information, please contact:

Carlton P. Guillette 801-676-8815
TECHNICAL ASSISTANT TELEPHONE NO.

Sub-Total ▶ **\$1,200.00**

TOTAL ▶ 11,200.00

AGE

20 ACCOUNTING CLASSIFICATION

30
DISTRIBUTION

38
ALBRIGHT

01

818700 13

RECOMMENDED SOURCE(S) OF AGENCY, IN DISCREET

Barbara J. Rowley
Purchasing Agent USAC

I certify that the above is true and necessary for use in the public interest.

TITLE

District Forest Ranger

SIGNATURE OF AUTHORIZED REPRESENTATIVE

Arthur Phillips

AD-T09 (4-92)

18964521 P.02

21

JAN-14-1953 09:14 FROM

ADDENDUM A-4

PARTIES' MONTHLY INCOMES IN 1993

PLAINTIFF

Employment	\$1,306	
Child Support	\$ 718	
Alimony	<u>\$ 300</u>	
	\$2,324	(4 persons)

A. Awarded \$700 per month but pay only \$300 per month.

DEFENDANT

Employment (without bonus)	\$3,357	
Less Child Support	(\$ 718)	
Less Actual Cash Paid for Alimony*	<u>(\$ 300)</u>	
	\$2,339	(1 person)

*Defendant gets tax deduction of \$700 per month or \$8,400 per year but pays out cash of only \$300.

ANALYSIS

1. Before deducting child support Defendant has monthly expenses of \$1,866 for one person.

2. Plaintiff has monthly expenses for herself and three children of \$2,742 or \$685 per person.

ADDENDUM A-5

PARTIES' MONTHLY INCOMES IN JUNE 1994

(EXCLUDING DEDUCTIONS FOR TAXES, ETC.)

PLAINTIFF

Employment	\$1,306	
Child Support	\$ 474	(2 children)
Alimony	<u>\$ 700</u>	
	\$2,480	(3 persons)

DEFENDANT

Employment (without bonus)	\$3,357	
Less Child Support	(\$ 474)	
Less Alimony	<u>(\$ 700)</u>	
	\$2,183	(1 person)

ADDENDUM A 6

PARTIES' MONTHLY INCOME IN 1997 WHEN TIM REACHES 18

AND GRADUATES

PLAINTIFF

Employment	\$1,306	
Child Support	\$ 237	(1 child)
Alimony	<u>\$ 700</u>	
	\$2,243	(2 persons)

DEFENDANT

Employment (without bonus)	\$3,357	
Less Child Support	(\$ 237)	
Less Alimony	<u>(\$ 700)</u>	
	\$2,420	(1 person)

ADDENDUM A.7

HOW LIEN IN FAVOR OF DEFENDANT IS PAID:

1.	Court awards alimony of \$700 per month.	\$700.00
	A. Defendant ordered to pay \$300 per month.	\$300.00
	B. — Balance of \$400 per month reduces lien in favor of Defendant (\$400 X 12 months = \$4,800 per year)	
2.	When Second Mortgage is paid in 12 months cash paid to Plaintiff by Defendant increases by \$280 per month.	\$280.00
3.	When IRS paid in 14 months, alimony increases by \$120 per month.	<u>\$120.00</u>
		\$700.00
		=====

What amount not paid in cash reduces lien on
Plaintiff's home in favor of Defendant.

ADDENDUM A-8

COPY

FILED

FIFTH DISTRICT COURT

'93 MAR 19 PM 4 53

THE PARK FIRM P.C.
JAMES M. PARK (5408)
965 South Main, Suite 3
P.O. Box 765
Cedar City, UT 84720
Telephone: (801) 586-6532

IRON COUNTY

BY KDP

IN THE FIFTH JUDICIAL DISTRICT COURT IN AND FOR
IRON COUNTY, STATE OF UTAH

BELINDA LARSEN,)	
)	
Plaintiff,)	FINDINGS OF FACT AND
)	CONCLUSIONS OF LAW
v.)	
)	
RICHARD B. LARSEN,)	Case No. 92450Q080
)	
Defendant.)	Judge Robert T. Braithwaite

The above entitled matter came on regularly for hearing on Thursday the 7th day of January, 1993 and again on the 12th day of January, 1993 before the Honorable Robert T. Braithwaite District Court Judge and the Plaintiff was present and represented by her attorney, Hans Q. Chamberlain of CHAMBERLAIN & HIGBEE and the Defendant was present and represented by his attorney, James M. Park of THE PARK FIRM and the parties having been sworn to testify and having presented testimony and evidence in their behalf, and the Court having considered the testimony and evidence presented on behalf of the parties and the matter having been submitted to the Court and the Court being fully advised in the premises, the Court now makes its Findings of Fact and Conclusions of Law:

FINDINGS OF FACT

1. The Court finds that the parties are residents of Iron County, State of Utah and have been for more than three months immediately prior to the filing of this divorce action.

2. The Court finds that Plaintiff and Defendant are husband and wife having been married in Mesa, Arizona on the 17th day of February, 1973.

3. The Court finds that three (3) children have been born by reason of said marriage, namely: Michael Chad Larsen, age 16 years; Timothy Douglas Larsen, age 14 years, and Melissa Joy Larsen, age 12 years.

4. CUSTODY: The Court finds that Plaintiff should have custody of the minor children subject to reasonable rights of visitation being vested in Defendant.

5. CHILD SUPPORT: Plaintiff should be required to pay child support for the support and maintenance of the minor children at the rate of \$239.33 per month, per child for a total child support payment of \$718.00 per month. Said amount is in accordance with the Utah Child Support Guidelines. Child support should continue until each child reaches the age of 18 years. No evidence was presented to the court that was sufficient to extend child support beyond the age of 18 years.

6. TAX EXEMPTIONS: Plaintiff should be allowed to claim the minor children as exemptions for State and Federal tax purposes.

7. MEDICAL AND DENTAL INSURANCE: Each party should be required to keep and maintain medical and dental insurance for the

benefit of the minor children when it is available through their place of employment. Any amounts not covered by insurance shall be paid 78% by the Defendant and 22% by the Plaintiff.

8. LIFE INSURANCE: Defendant should be required to keep the minor children listed as beneficiaries on the life insurance policy which he presently has.

9. PLAINTIFF'S 401(k): By stipulation of the parties the Plaintiff is entitled to receive her retirement and 401(k) plans.

10. DEFENDANT'S RETIREMENT: By stipulation of the parties Plaintiff is entitled to a portion of Defendant's retirement benefits acquired through US West Communications during the period of the parties marriage. Said amount shall be determined by preparing a Qualified Domestic Relations Order and submitting the same to US West Communications for approval.

11. HOUSE LOCATED AT 520 South 515 West, Cedar City, Utah: The Court finds that by stipulation of the parties the Plaintiff is to be awarded the home of the parties which has a present equity value of \$55,985.00. Plaintiff should be responsible for retiring the debt on the first mortgage and the Defendant should be responsible for retiring the debt on the second mortgage. The equity in said home shall be divided between the parties as follows:

HOUSE

Value	\$86,000
First Mortgage	<u>(\$26,520)</u>
	\$59,480
Second Mortgage	(\$ 3,495)

Equity	\$55,985	\$55,985
<u>LOT WITH SHED</u>		
Value	\$19,000	
First Mortgage	<u>\$11,937</u>	
Equity	\$ 7,063	\$ 7,063
TOTAL EQUITY:		\$63,048
\$63,048 ÷ 2 =		\$31,524
Defendant gets Lot with Shed - hence owes Plaintiff		(\$ 7,063)
Subtotal:		\$24,461
Plaintiff's Retirement and 401K awarded Plaintiff:		
	\$2,395.77	
	<u>\$ 318.37</u>	
\$2,713.00 ÷ 2 =		\$ 1,356
Sub-value of lien in favor of Defendant		\$25,817
Minus 1/2 of the amount received by Defendant for the sale of a horse		\$ 600
TOTAL OF LIEN IN FAVOR OF DEFENDANT:		\$25,217.00
Reduced by excess values in favor of Defendant with alimony at the rate of \$285.00 per month beginning February 1, 1993.		

12. The Court finds that it is reasonable that the Defendant have a lien against the home in the amount of \$25,217.00 and is entitled to said funds upon the earliest of the following occurrences:

- A. Sale of the home;
- B. remarriage or cohabitation of the Plaintiff;
- C. The youngest child moves out of the home for a period in excess of three (3) months or reaches the age of twenty-two (22) years.

13. LOT: The Court finds that by stipulation of the parties that the Defendant is to receive the lot and pay the debt on said lot.

14. 1992 TAX REFUND: 1992 income tax return should be divided equally between the parties when it is received.

15. ALIMONY: The Court finds that both parties have expenses that exceed their income. Both parties testified that there had been financial strains during the marriage which still exists with two households instead of one and in addressing alimony the Court would like to list three (3) factors:

- A. The financial conditions and needs of the receiving spouse;
- B. The ability of the receiving spouse to produce a sufficient income for him or herself; and
- C. The ability of the responding spouse to provide support;

The financial conditions and needs of the receiving spouse, Mrs. Larsen are those listed on her Full Disclosure Financial Declaration, less the following reductions:

- 1. Cable TV - \$21.00
- 2. Medical - \$25.00

3. Dental - \$25.00
4. School - \$100.00
5. Entertainment - \$200.00
6. Savings - \$200.00
7. Auto - increased to \$100.00

With the deductions and with what the Court feels is reasonable her total monthly expenses would be \$2,256.00 per month, after the above mentioned reductions which total \$486.00.

16. ABILITY OF THE RECEIVING SPOUSE TO PRODUCE A SUFFICIENT INCOME FOR HERSELF: The Court finds that Mrs. Larsen presently generates \$956.00 per month income after taxes, however, she may also receive an additional \$145.68 more per month by not having taxes withheld. Mr. Claude Slack, a Certified Public Accountant, testified that she can do this without having penalties or adverse tax consequences. She would still owe approximately \$139.00 in State taxes but this would be more than offset by the \$600.00 she would receive from the Federal tax system at the end of the year. The Court determines her income to be \$1,101.00 which is the \$956.00 and \$139.00 together plus child support of \$718.00 for a total of \$1,819.00. Her income is \$1,819.00 and her expenses are \$2,256.00 for a net monthly short fall of \$437.00.

17. ABILITY OF MR. LARSEN TO PAY: The Court finds that at the present time Mr. Larsen has a negative cash flow situation also. Mr. Larsen's income is \$2,348.00 per month after taxes. The Court notes that \$290.00 for the lot payment is deducted from the payroll but that is a debt not a tax deduction. His expenses are

those listed on his Full Disclosure Financial Declaration Statement plus the \$290.00 debt and less the adjustments as follows:

- A. plus \$290.00 per month for lot payment;
- B. Cable TV - \$31.00
- C. Auto - \$100.00
- D. Medical-\$25.00
- C. Dental - \$25.00

With the deductions Mr. Larsens monthly expenses come out to \$2,693.00. If the income of Mr. Larsen is compared to his expenses he has a monthly income of \$2,348.00 and expenses of \$2,693.00 then Mr. Larsen is going in debt \$345.00 per month.

18. ALIMONY TO BE AWARDED: The Court finds that alimony should be awarded on the following basis:

- 1. A long term marriage - 19 years;
- 2. Plaintiff was discouraged by the Defendant from completing her schooling and getting a certificate in education.
- 3. At the present time Mrs. Larsen has income and child support but has a \$437.00 shortfall. In approximately one (1) year that will be reduced to a \$287.00 shortfall because the Penney's monthly bill of \$100.00 and the Rowley's \$50.00 bill will be paid off. Likewise, at the present time Mr. Larsen's deficit is \$345.00 per month but in approximately one (1) year he will have \$185.00 surplus because \$530.00 in debts will have been paid off. Also Chad, the oldest child will be turning 18 and Mr. Larsen will not be paying the full \$718.00 as child support. Overall in weighing the equities, the income and expenses of the parties and all of the

reasons stated, the Court finds that a permanent alimony award of \$285.00 per month is appropriate. Since the Defendant will not have his short term debts paid off for over a year and will not have cash to pay Plaintiff until that time the Defendant will have his equity share of the home reduced, beginning February 1, 1993 by \$285.00 per month until cash payments are made. The cash payments will begin in June of 1994.

19. PERSONAL PROPERTY: The Court finds that the parties stipulated to a division of personal property prior to trial and the court finds that it is fair that each party retain ownership as presently in their possession. The values are disputed, each party claims the other has understated the value of items received and understated values of items not received for example, Mr. Larsen claims that the truck he has is only worth \$1,000.00 and the car she has is worth \$3,000.00 and Mrs. Larsen claims that the car she has is only worth \$2,000.00 and truck he has is worth \$3,000.00 and that plays out in other items of personal property as well.

Neither party has produced sufficient evidence to convince the Court that the stipulated property division was inequitable requiring the Court to speculate as to values and award one (1) party a cash award to "balance" the property division.

The Court finds that the stipulated property division is of approximate equal value and each party should keep the property presently in their possession with the exception of the following items which should be returned to Plaintiff:

- A. One (1) dutch oven;
- B. One (1) cooler;
- C. One (1) ax;
- D. One (1) Ice chest;
- E. One (1) lantern;
- F. One (1) camp stove; and
- G. One (1) ladder.

20. ATTORNEY'S FEES: The Court finds that both parties have incurred legal fees relative to this action. Neither party at the present time have funds to pay attorney's fees, in fact, both parties are running in a deficit just to make minimum monthly living expenses. The Court finds that the Defendant does not have the ability to pay Plaintiff's attorney's fees, therefore, each party should pay their own costs and attorney's fees, payment of which must be negotiated between client and attorney.

21. DEBTS: The Court finds that the debts are assigned as stipulated to by the parties and identified in each parties full disclosure financial declaration.

22. SUP FUND: The Court finds that any dividends or income generated from the Sup account prior to June of 1994 should be divided between the parties.

23. BONUSES: The Court finds that if Mr. Larsen receives a bonus from his employment during the 1993 calendar year said bonus should be divided equally between the parties.

CONCLUSIONS OF LAW

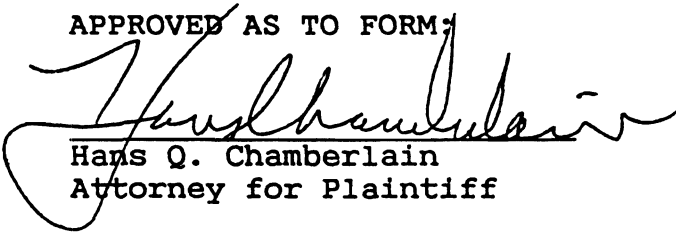
The Court concludes that a Decree of Divorce should be made and entered in accordance therewith.

DATED this 19th day of March, 1993.


ROBERT F. BRAITHWAITE
DISTRICT COURT JUDGE



APPROVED AS TO FORM:


Hans Q. Chamberlain
Attorney for Plaintiff

ADDENDUM A-9

COPY

THE PARK FIRM P.C.
JAMES M. PARK (5408)
965 South Main, Suite 3
P.O. Box 765
Cedar City, UT 84720
Telephone: (801) 586-6532

FILED
FIFTH DISTRICT COURT
'93 MAR 19 PM 4 53

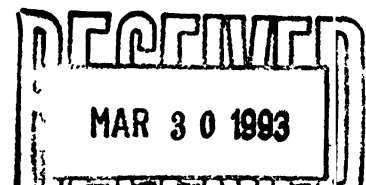
IRON COUNTY

BY KDP

IN THE FIFTH JUDICIAL DISTRICT COURT IN AND FOR
IRON COUNTY, STATE OF UTAH

BELINDA LARSEN,)	
)	DECREE OF DIVORCE
Plaintiff,)	
)	
v.)	
)	Case No. 924500080
RICHARD B. LARSEN,)	
)	
Defendant.)	Judge Robert T. Braithwaite

The above entitled matter came on regularly for hearing on Thursday the 7th day of January, 1993 and again on the 12th day of January, 1993 before the Honorable Robert T. Braithwaite District Court Judge and the Plaintiff was present and represented by her attorney, Hans Q. Chamberlain of CHAMBERLAIN & HIGBEE and the Defendant was present and represented by his attorney, James M. Park of THE PARK FIRM and the parties having been sworn to testify and having presented testimony and evidence in their behalf, and the Court having considered the testimony and evidence presented on behalf of the parties and the matter having been submitted to the Court and the Court being fully advised in the premises, and the Court having made its Findings of Fact and Conclusions of Law, now therefore,



IT IS HEREBY ORDERED ADJUDGED AND DECREED that the parties are awarded a decree of divorce on the grounds of irreconcilable differences.

1. Said decree shall be final upon entry.

2. Plaintiff shall have custody of the minor children subject to reasonable rights of visitation being vested in Defendant.

3. Plaintiff shall be required to pay child support for the support and maintenance of the minor children at the rate of \$239.33 per month, per child for a total child support payment of \$718.00 per month. Said amount is in accordance with the Utah Child Support Guidelines. Child support shall continue until each child reaches the age of 18 years.

4. Plaintiff shall be allowed to claim the minor children as exemptions for State and Federal tax purposes.

5. Each party shall be required to keep and maintain medical and dental insurance for the benefit of the minor children when it is available through their place of employment. Any amounts not covered by insurance shall be paid 78% by the Defendant and 22% by the Plaintiff.

6. Defendant shall be required to keep the minor children listed as beneficiaries on the life insurance policy which he presently has.

7. Plaintiff is entitled to receive her retirement and 401(k) plans.

8. Plaintiff is entitled to a portion of Defendant's retirement benefits acquired through US West Communications during the period of the parties marriage. Said amount shall be determined by preparing a Qualified Domestic Relations Order and submitting the same to US West Communications for approval.

9. Plaintiff is awarded the home of the parties which has a present equity value of \$55,985.00. Plaintiff shall be responsible for retiring the debt on the first mortgage and the Defendant shall be responsible for retiring the debt on the second mortgage. The equity in said home shall be divided between the parties as follows:

HOUSE

Value	\$86,000	
First Mortgage	<u>(\$26,520)</u>	
	\$59,480	
Second Mortgage	(\$ 3,495)	
Equity	\$55,985	\$55,985

LOT WITH SHED

Value	\$19,000	
First Mortgage	<u>\$11,937</u>	
Equity	\$ 7,063	\$ 7,063

TOTAL EQUITY:	\$63,048
---------------	----------

\$63,048 ÷ 2 =	\$31,524
----------------	----------

Defendant gets Lot with Shed - hence owes Plaintiff	(\$ 7,063)
--	------------

Subtotal:	\$24,461
-----------	----------

Plaintiff's Retirement and
401K awarded Plaintiff:

\$2,395.77
\$ 318.37

\$2,713.00 ÷ 2 = \$ 1,356

Sub-value of lien in favor
of Defendant \$25,817

Minus 1/2 of the amount
received by Defendant for
the sale of a horse \$ 600

TOTAL OF LIEN IN FAVOR
OF DEFENDANT: \$25,217.00

Reduced by excess values in
favor of Defendant with alimony
at the rate of \$285.00 per month
beginning February 1, 1993.

10. Defendant shall have a lien against the home in the
amount of \$25,217.00 and is entitled to said funds upon the
earliest of the following occurrences:

- A. Sale of the home;
- B. remarriage or cohabitation of the Plaintiff;
- C. The youngest child moves out of the home for a
period in excess of three (3) months or reaches the age
of twenty-two (22) years.

11. Defendant is to receive the lot and pay the debt on said
lot.

12. The 1992 income tax return should be divided equally
between the parties when it is received.

13. Plaintiff shall be awarded permanent alimony of \$285.00 per month. Defendant shall have his equity share of the home reduced, beginning February 1, 1993 at the rate of \$285.00 per month until cash payments are made. The cash payments will begin in June of 1994.

14. Each party shall retain ownership of the personal property as presently in their possession with the exception of the following items which should be returned to Plaintiff:

- A. One (1) dutch oven;
- B. One (1) cooler;
- C. One (1) ax;
- D. One (1) Ice chest;
- E. One (1) lantern;
- F. One (1) camp stove; and
- G. One (1) ladder.

15. Each party shall pay their own costs and attorney's fees, payment of which must be negotiated between client and attorney.

16. The debts are assigned as stipulated to by the parties and identified in each parties full disclosure financial declaration.

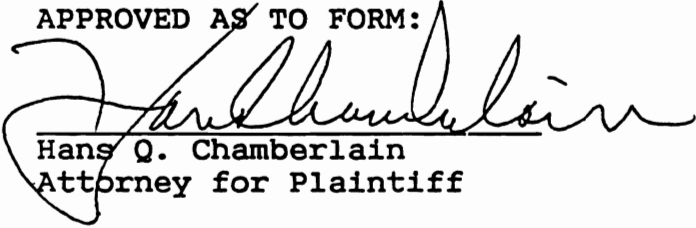
17. Any dividends or income generated from the Sup account prior to June of 1994 shall be divided between the parties.

18. If Mr. Larsen receives a bonus from his employment during the 1993 calendar year said bonus shall be divided equally between the parties.

DATED this 19 day of ^{March}~~February~~, 1993.


ROBERT T. BRAITHWAITE
DISTRICT COURT JUDGE

APPROVED AS TO FORM:


Hans Q. Chamberlain
Attorney for Plaintiff

ADDENDUM A-10

COPY

HANS Q. CHAMBERLAIN [0607]
CHAMBERLAIN & HIGBEE
Attorneys for Plaintiff
250 South Main Street
P. O. Box 726
Cedar City, Utah 84721
Telephone: (801) 586-4404

IN THE FIFTH JUDICIAL DISTRICT COURT IN AND FOR
IRON COUNTY, STATE OF UTAH

BELINDA LARSEN,)	
)	
Plaintiff,)	AFFIDAVIT OF ATTORNEY'S FEES
)	AND MEMORANDUM OF COSTS AND
)	DISBURSEMENTS
vs.)	
)	
RICHARD C. LARSEN,)	Civil No. 924500080
)	Commissioner Marlynn B. Lema
Defendant.)	

STATE OF UTAH)
 : SS.
County of Iron)

HANS Q. CHAMBERLAIN, being first duly sworn upon oath, deposes and says:

1. I am a member of the Utah State Bar and am the attorney for plaintiff in the above-entitled action, and as such am better informed relative to the costs and fees incurred by said Plaintiff.



2. The following costs and **disbursements** have been necessarily incurred in this action:

Filing Fee for Counterclaim	\$ 82.00
Telephone report for Pension Report	<u>\$125.00</u>
TOTAL COSTS:	\$207.00 =====

3. Attorney's fees have been necessarily incurred by Plaintiff in the prosecution of this lawsuit to Judgment. Said attorney's fees are based on an hourly basis and are reasonable and are as set forth in the attached billing from Chamberlain & Higbee.

<u>PROVIDER</u>	<u>SERVICES</u>	<u>NO. OF HRS.</u>	<u>AMOUNT</u>
5/11/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Office conference to review matter and status.	1 .20	\$ 132.00
5/21/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Office conference to obtain information and review procedure and rights; possible terms to settle	1.00	\$ 110.00.
6/3/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Preparation of Complaint, Summons, Acknowledgment and Receipt, letter to Richard Larsen, calculate incomes and child support, and debt of parties	1.30	\$ 143.00
6/10/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Office conference to review changes to draft documents.	.60	\$ 66.00

6/16/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Revise Complaint as per conference with client with changes she requested.	.05	\$ 55.00
7/18/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Preparation of First Interrogatories to Defendant; receipt and review of Defendant's Answer and Counterclaim; preparation of Reply to Counterclaim.	1.00	\$ 110.00
7/27/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Preparation of First Interrogatories and Request for Production of Documents to Defendant; Request for Scheduling Conference and letter to client.	1.00	\$ 110.00
7/29/92 Hans Q. Chamberlain (billing rate of \$110.00 pr. hr.)	Telephone conference re: status and changes needed.	.30	\$ 33.00
8/12/92 Hans Q. Chamberlain (billing rate of \$120.00 pr. hr.)	Office conference with Belinda to review; earlier calls to schedule appointment with Defendant's attorney.	.60	\$ 66.00
8/17/92 Hans Q. Chamberlain (billing rate of \$120.00)	Telephone conference re: status.	.20	\$ 22.00
8/18/92 Hans Q. Chamberlain (billing rate of \$120.00)	Office conference with client, Defendant, and his attorney; post-conference with client to review same.	1.30	\$ 143.00
8/20/92 Hans Q. Chamberlain (billing rate of \$120.00)	Court appearance re: Scheduling Conference; conference with client.	.50	\$ 55.00

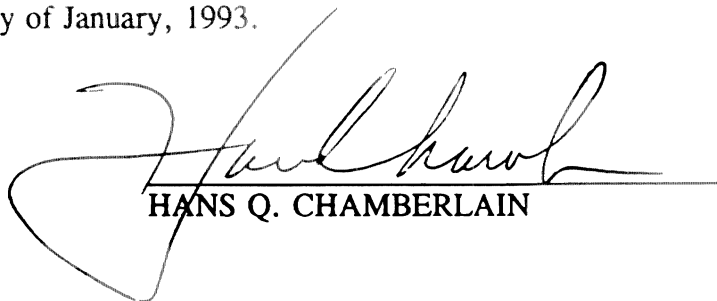
8/28/92 Hans Q. Chamberlain (billing rate of \$120.00)	Telephone conference with pension consultant; calculations; lengthy telephone conference with client.	.50	\$ 55.00
9/15/92 Hans Q. Chamberlain (billing rate of \$120.00)	Telephone conference with client re: offer to make to settle case.	.30	\$ 36.00
9/21/92 Hans Q. Chamberlain (billing rate of \$120.00)	Telephone conference with attorney for Defendant re: settlement and pretrial set for September 24, 1992.	.20	\$ 24.00
9/23/92 Hans Q. Chamberlain (billing rate of \$120.00)	Preparation for pretrial on September 24, 1992; documents copied for exhibits if needed.	.20	\$ 24.00
11/06/92 Hans Q. Chamberlain (billing rate of \$120.00)	Telephone conference with client re: trial setting and status.	.10	\$ 12.00

TOTAL:

\$1196.00

=====

DATED this 5th day of January, 1993.


HANS Q. CHAMBERLAIN

SUBSCRIBED AND SWORN to before me this _____ day of January, 1993.

Notary Public

Residing In: Cedar City, Utah

My Commission Expires: _____

CERTIFICATE OF MAILING

I hereby certify that I caused to be mailed a true and correct copy of the within and foregoing AFFIDAVIT OF ATTORNEY'S FEES AND MEMORANDUM OF COSTS AND DISBURSEMENTS to James M. Park, Attorney for Defendant, P. O. Box 765, Cedar City, Utah 84720, first-class postage prepaid, on this _____ day of January, 1992.

Secretary

Attorneys at Law
250 South Main
P.O. Box 726
Cedar City, Utah 84720
(801) 586-4404

COPY

Belinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 05-31-92
ACC'T NO. HQC00000690-1A

RE: Domestic

PREVIOUS BALANCE \$0.00
INTEREST IS 1.5 % OF PAST DUE BALANCE \$0.00

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	
-11-92	Office conference to review matter and status.	HC	1.20	\$132.00
-21-92	Conference to obtain information and review procedure and rights; possible terms to settle.	HC	1.00	\$110.00
TOTAL FOR THE ABOVE SERVICES			2.20	\$242.00

TOTAL \$242.00

PAYMENT RECEIVED
TOTAL PAYMENTS \$0.00

AMOUNT DUE \$242.00

PLEASE NOTIFY US IF THIS STATEMENT DOES NOT AGREE WITH YOUR RECORDS.
A FINANCE CHARGE OF 1 1/2% PER MONTH (ANNUAL RATE OF 18%) WILL
BE CHARGED ON ANY AMOUNTS NOT PAID WITHIN 30 DAYS OF BILLING DATE

CHAMBERLAIN & HIGBEE
Attorneys at Law
250 South Main
P.O. Box 726
Cedar City, Utah 84720
(801) 566-5404

COPIED

Belinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 06-30-92
ACC'T NO. HQC00000690-1A

RE: Domestic

PREVIOUS BALANCE		\$242.00
INTEREST IS 1.5 % OF PAST DUE BALANCE		\$0.00
TIME PROFESSIONAL SERVICES RENDERED	TIME	
(SEE ATTACHED LIST)		
TOTAL FOR THE ABOVE SERVICES	4.60	\$308.00
TE EXPENSES		
-29-92 Filing fee of Divorce Complaint.	\$82.00	
TOTAL FOR THE ABOVE EXPENSES		\$82.00
	TOTAL	\$632.00
PAYMENT RECEIVED		
TOTAL PAYMENTS		\$0.00
	AMOUNT DUE	\$632.00

PLEASE NOTIFY US IF THIS STATEMENT DOES NOT AGREE WITH YOUR RECORDS.
A FINANCE CHARGE OF 1 1/2% PER MONTH (ANNUAL RATE OF 18%) WILL
BE CHARGED ON ANY AMOUNTS NOT PAID WITHIN 30 DAYS OF BILLING DATE

Belinda Larsen
 5200 Gulf of Mexico
 Cedar Rapids, Iowa 54724

BILLING DATE 06-30-92

ALL INFLUENCE PROCEEDINGS

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	
5-03-92	Preparation of complaint, summons, acknowledgment and receipt, letter to Richard Larsen, calculate incomes and child support, and debt of parties.	HC	1.30	\$143.00
5-04-92	Document Production: Verified Complaint.	DB	1.00	\$20.00
5-05-92	Document Production: letter to R. Larsen; Summons; Acknowledgment and Acceptance.	DB	0.50	\$10.00
5-08-92	Document Production: Acknowledgment and Receipt; revise Complaint.	DB	0.40	\$8.00
5-10-92	Office conference to review changes to draft documents.	HC	0.60	\$66.00
5-16-92	Revise complaint as per conference with client with changes she requested.	HC	0.50	\$55.00
5-23-92	Document Production: revise Divorce Complaint.	DB	0.30	\$6.00

P.O. Box 726
Cedar City, Utah 84720
(801) 586-4404

COPY

Belinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 07-31-92
ACC'T NO. HQ00000690-1A

RE: Domestic

PREVIOUS BALANCE	\$632.00
INTEREST IS 1.5 % OF PAST DUE BALANCE	\$3.63

DATE	PROFESSIONAL SERVICES RENDERED	TIME	
	(SEE ATTACHED LIST)		
	TOTAL FOR THE ABOVE SERVICES	4.20	\$291.00

DATE	EXPENSES		
	7-28-92 Copies.	\$7.50	
	TOTAL FOR THE ABOVE EXPENSES		\$7.50

TOTAL	\$934.13
-------	----------

PAYMENT RECEIVED	
TOTAL PAYMENTS	\$0.00

AMOUNT DUE	\$934.13
------------	----------

PLEASE NOTIFY US IF THIS STATEMENT DOES NOT AGREE WITH YOUR RECORDS.
A FINANCE CHARGE OF 1 1/2% PER MONTH (ANNUAL RATE OF 18%) WILL
BE CHARGED ON ANY AMOUNTS NOT PAID WITHIN 30 DAYS OF BILLING DATE

Belinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 07-31-92
ACC'T NO. HQC00000690-1A

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	
7-18-92	Preparation of first interrogatories to defendant; receipt and review of defendant's answer and counterclaim; preparation of reply to counterclaim.	HC	1.00	\$110.00
7-23-92	Document Production: Reply to Counterclaim; Interrogatories to Defendant; file Memo.	DB	1.00	\$20.00
7-27-92	Preparation of first interrogatories and request for production of documents to defendant; request for scheduling conference and letter to client.	HC	1.00	\$110.00
7-27-92	Document Production: Request for Scheduling Conference; letters to Clerk and client; copies.	DB	0.90	\$18.00
7-29-92	Telephone conference re: status and changes needed.	HC	0.30	\$33.00

CHAMBERLAIN & HIGBEE
Attorneys at Law
250 South Main
P.O. Box 100
Cedar City, Utah 84700
(801) 566-4404

600

Berinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 08-31-92

ACC'T NO. HQ000000690-1A

RE: Domestic

PREVIOUS BALANCE \$934.13
INTEREST IS 1.5 % OF PAST DUE BALANCE \$9.48

RE	PROFESSIONAL SERVICES RENDERED	TIME	
	(SEE ATTACHED LIST)		
TOTAL FOR THE ABOVE SERVICES		3.50	\$339.52

RE	EXPENSES		
-14-92 Copies.		\$2.10	
-24-92 Telephone report.		\$125.00	
TOTAL FOR THE ABOVE EXPENSES			\$127.10

TOTAL \$1,410.23

PAYMENT RECEIVED		
08-31-92	\$1,000.00	
TOTAL PAYMENTS		\$1,000.00

AMOUNT DUE \$410.23

Belinda Larsen
 500 1st Ave. S.
 Cedar City, Utah 84720

DATE OF BIRTH: 03-11-52
 ACC'T NO. H0000000690-14

TE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	
-12-92	Office conference with Belinda to review; earlier calls to schedule appointment with defendant's attorney.	HC	0.60	\$66.00
-14-92	Document Production: letter to client; copies.	DB	0.40	\$8.00
-17-92	Telephone conference re: status.	HC	0.20	\$22.00
-18-92	Office conference with client, defendant, and his attorney; post conference with client to review same.	HC	1.30	\$143.00
-20-92	Court appearance re: scheduling conference; conference with client.	HC	0.50	\$55.00
-28-92	Telephone conference with pension consultant; calculations; lengthy telephone conference with client.	HC	0.50	\$55.00
-31-92	ADJUSTMENT TO SERVICES	ADJ		-9.48

(
 ?
 .

Attorneys at Law
550 South Main
P.O. Box 726
Pedar City, Utah 84720
(801) 526-4404

0151

Berlinde Larsen
520 South 515 West
Pedar City, Utah 84720

BILLING DATE 09-30-92
ACC'T NO. HQC000000690-1A

RE: Domestic

PREVIOUS BALANCE \$410.23
INTEREST IS 1.5 % OF PAST DUE BALANCE \$0.00

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	
-15-92	Telephone conference with client re: offer to make to settle case.	HC	0.30	\$36.00
-21-92	Telephone conference with attorney for Richard re: settlement and pretrial set for September 24, 1992.	HC	0.20	\$24.00
-23-92	Preparation for pretrial on September 24, 1992; documents copied for exhibits if needed.	HC	0.20	\$24.00
TOTAL FOR THE ABOVE SERVICES			0.70	\$84.00

TOTAL \$494.23

PAYMENT RECEIVED
TOTAL PAYMENTS \$0.00

AMOUNT DUE \$494.23

PLEASE NOTIFY US IF THIS STATEMENT DOES NOT AGREE WITH YOUR RECORDS.
A FINANCE CHARGE OF 1 1/2% PER MONTH (ANNUAL RATE OF 18%) WILL
BE CHARGED ON ANY AMOUNTS NOT PAID WITHIN 30 DAYS OF BILLING DATE

CHAMBERLAIN & HIGBEE
Attorneys at Law
250 South Main
P.O. Box 726
Cedar City, Utah 84720
313-596-1400

Belinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 10-31-90
ACC'T NO. HQ00000600-1A

RE: Domestic

REVIOUS BALANCE	\$494.23
INTEREST IS 1.5 % OF PAST DUE BALANCE	\$6.15
TOTAL	\$500.38
PAYMENT RECEIVED	
TOTAL PAYMENTS	\$0.00
AMOUNT DUE	\$500.38

PLEASE NOTIFY US IF THIS STATEMENT DOES NOT AGREE WITH YOUR RECORDS.
A FINANCE CHARGE OF 1 1/2% PER MONTH (ANNUAL RATE OF 18%) WILL
BE CHARGED ON ANY AMOUNTS NOT PAID WITHIN 30 DAYS OF BILLING DATE

250 South Main
P.O. Box 726
Cedar City, Utah 84720
(801) 586-4404

335

Belinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 11-30-92
ACC'T NO. HQC00000690-1A

RE: Domestic

PREVIOUS BALANCE \$500.38
INTEREST IS 1.5 % OF PAST DUE BALANCE \$7.41

E	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	
06-92	Telephone conference with client re: trial setting and status.	HC	0.10	\$12.00
12-92	Document Production: letter with enclosure to client.	DB	0.20	\$4.00
16-92	Document Production: letter with enclosure to client.	DB	0.20	\$4.00
AL	FOR THE ABOVE SERVICES		0.50	\$20.00

E EXPENSES

12-92 ~~Copies.~~ \$0.30
AL FOR THE ABOVE EXPENSES \$0.30

TOTAL \$528.09

PAYMENT RECEIVED
TOTAL PAYMENTS \$0.00

AMOUNT DUE \$528.09

PLEASE NOTIFY US IF THIS STATEMENT DOES NOT AGREE WITH YOUR RECORDS.
A FINANCE CHARGE OF 1 1/2% PER MONTH (ANNUAL RATE OF 18%) WILL
BE CHARGED ON ANY AMOUNTS NOT PAID WITHIN 30 DAYS OF BILLING DATE

Attorneys at Law
250 South Main
P.O. Box 726
Cedar City, Utah 84720
(801) 586-4404

Belinda Larsen
520 South 515 West
Cedar City, Utah 84720

BILLING DATE 12-31-92
ACC'T NO. HQC00000690-1A

RE: Domestic

REVIOUS BALANCE \$528.09
INTEREST IS 1.5 % OF PAST DUE BALANCE \$7.51

DATE	PROFESSIONAL SERVICES RENDERED	INDIV	TIME	
2-11-92	Review of file; preparation of letter re: settlement; preparation of Answer to Interrogatories and document requests.	HC	1.30	\$156.00
2-18-92	Document Production: Draft letter to Jim Park re: settlement; draft Answers to Interrogatories.	LT	3.70	\$74.00
TOTAL FOR THE ABOVE SERVICES			5.00	\$230.00

DATE	EXPENSES		
2-18-92	Copies.		\$6.60
TOTAL FOR THE ABOVE EXPENSES			\$6.60

TOTAL \$772.20

PAYMENT RECEIVED
TOTAL PAYMENTS \$0.00

AMOUNT DUE \$772.20

PLEASE NOTIFY US IF THIS STATEMENT DOES NOT AGREE WITH YOUR RECORDS.
A FINANCE CHARGE OF 1 1/2% PER MONTH (ANNUAL RATE OF 18%) WILL
BE CHARGED ON ANY AMOUNTS NOT PAID WITHIN 30 DAYS OF BILLING DATE