IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

| In re the Matter of LINDA RINALDI, | |)) |
|------------------------------------|-------------|--------|
| | Respondent, |) |
| and | |) |
| TAMAR BAILEY, | |) |
| | Appellant. |) |

No. 66029-2-I DIVISION ONE UNPUBLISHED OPINION

FILED: October 29, 2012

Schindler, J. — Tamar Bailey appeals entry of the "Decree Re: Committed Intimate Relationship and Division of Property." Bailey contends the court erred in denying her motion to continue the trial, and in concluding she and Linda Rinaldi were in a committed intimate relationship for 15 years. Bailey also claims substantial evidence does not support the findings of fact and conclusions of law, and the court erred in denying her request to distribute the pension as a qualified domestic relations order (QDRO). We reject Bailey's arguments, and affirm.

FACTS

Tamar Bailey and Linda Rinaldi met in 1988 while living in Anchorage, Alaska. After receiving a master's degree in public administration in 1991, Rinaldi left Alaska and moved to California. Rinaldi and Bailey stayed in contact. In 1992, Rinaldi moved to Washington and got a job working at Thurston Regional Planning. In February 1993,

Bailey was living in Alaska and working as a pilot for FedEx.

In 1993, Rinaldi and Bailey started spending time together approximately every

three weeks. Rinaldi testified that she was apprehensive and "reluctant to enter into a

relationship" with Bailey, "but the attraction between us was clear." Bailey and Rinaldi

discussed their relationship and decided "to move the relationship to a physical intimate

relationship." In February 1993, Bailey and Rinaldi spent the weekend together.

In September 1993, Rinaldi decided to move to Anchorage to live with Bailey.

Q Did you ultimately decide with Ms. Bailey that you would move up to Alaska?

A Yes.

Q If you didn't want to move up there why did you move to Alaska?

A Because I loved her and I thought well, I can get a job up there too. And she -- her career option in terms of Fed Ex was stronger in Alaska. We thought she would get -- be able to hold the bid and get the upgrade to the MD-11 [airplane] more quickly than actually happened.

The couple lived together in Alaska in Bailey's house. Rinaldi obtained contract

work with the Municipality of Anchorage. Rinaldi and Bailey deposited their earnings

into a joint account at Alaska USA Federal Credit Union (Alaska USA), and used the

joint account to pay household expenses.

In March 1994, Rinaldi named Bailey on her Merrill Lynch Retirement Plan as the

primary beneficiary. Bailey named Rinaldi as the primary beneficiary on her FedEx

retirement account (FedEx pension).

In July 1994, Bailey and Rinaldi decided to move to Seattle and rent a house in

West Seattle. Bailey sold her house in Anchorage but continued to work as a FedEx

pilot. Rinaldi started a consulting business.

In April 1995, Bailey and Rinaldi bought a house together in West Seattle. The statutory warranty deed states that the home is owned by "Tamar D. Bailey and Linda Rinaldi, both single persons, as joint tenants with right of survivorship, and not as tenants in common."

Bailey and Rinaldi refinanced the West Seattle house a number of times. For example, in 2007, Bailey and Rinaldi obtained a home equity line of credit to remodel the kitchen. Rinaldi and Bailey also replaced much of the plumbing, re-wired the house, refinished the porch, painted the interior and exterior, cleared trees and debris, and put in a garden and a rock wall. Bailey and Rinaldi hired contractors for most of the work but they did some of the design, painting, and landscape work.

During their 15-year relationship, Rinaldi and Bailey established a number of credit card accounts as joint owners, including a credit card issued by USAA Savings Bank, an AT&T Universal Card, and a card issued by Western Federal Credit Union. Rinaldi and Bailey also purchased cars together and were jointly insured on the same car insurance policy.

In 1996, Bailey and Rinaldi each executed a will naming each other as the sole beneficiary. Bailey and Rinaldi also executed a reciprocal power of attorney for financial and health care decisions. In 1998, Rinaldi opened a business account at Washington Mutual (WaMu) and designated Bailey as a co-signer on the account. In 1999, Bailey and Rinaldi used the West Seattle house as collateral for a \$45,000 loan to buy a share in an airplane.¹

¹ Bailey testified that Rinaldi's name was not on the loan documents or the title to the airplane but

Unbeknownst to Bailey, in 2001, Rinaldi opened a joint bank account in California with her sister. Rinaldi testified that she wanted to have money for living expenses "for a month or two" if she and Bailey split up. Between 2001 and 2006, Rinaldi deposited approximately \$25,000 of her earnings into the account.

In March 2007, Rinaldi and Bailey each submitted applications to obtain long term care insurance and checked the box indicating that she was in a committed relationship. On April 17, 2007, Rinaldi and Bailey each executed new wills naming each other as the sole beneficiary.

Rinaldi and Bailey separated in October 2007. Bailey moved to Alaska and bought a duplex in Anchorage.

On September 2, 2008, Rinaldi filed a "Petition for Dissolution of Committed Intimate Relationship and/or Complaint/Petition for Equitable Distribution, Partition or Property and Other Relief." Rinaldi alleged that she and Bailey were in a committed intimate relationship from September 1993 until January 2008 and acquired real and personal property, including retirement benefits. Rinaldi asked that the court equitably distribute the property.

Bailey filed an answer denying that she and Rinaldi had been in a committed intimate relationship, and counterclaimed to quiet title to the West Seattle house and for payment of "reasonable rent" beginning November 2007.

A six-day trial took place in May and June of 2010. A number of witnesses testified, and the court admitted into evidence a number of exhibits. Rinaldi and Bailey disputed whether they were in a committed intimate relationship. The parties also

she was on the deed of trust.

disagreed about the value and division of property.

Rinaldi testified that she was in a "committed intimate relationship" with Bailey from 1993 until 2007. Rinaldi's expert accountant Steven Kessler testified about the value of Rinaldi's retirement account (IRA), Bailey's FedEx 401(k), and Bailey's FedEx pension. Kessler testified that the value of the FedEx pension for the period of time Bailey and Rinaldi were together was \$581,933. Bailey testified that Rinaldi was "absolutely not committed to [the] relationship," and that the value of the FedEx pension was uncertain because it is a defined benefit plan that she could not access until retirement.

Sociologist Pepper Schwartz testified on behalf of Bailey about factors bearing on commitment and intimacy in relationships. Rinaldi and Bailey also presented the testimony of friends and family members about the relationship.

On July 8, the trial court issued a "Summary Decision Finding A Committed Intimate Relationship." The court concluded there was "overwhelming evidence" of a committed intimate relationship between Bailey and Rinaldi from September 1993 to January 2008, and that an equal division of the property acquired during the relationship was just and equitable. Thereafter, Bailey sought entry of a QDRO to distribute the community property interest of the FedEx pension. The court ruled that the facts and circumstances did not warrant entry of a QDRO.

On July 23, the court entered the "Decree Re: Committed Intimate Relationship and Division of Property," and "Findings of Fact and Conclusions of Law." The court awarded Rinaldi the West Seattle house, her IRA, and judgment of \$218,806 ("as an

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equalizing payment"). The court awarded Bailey her IRA, the FedEx 401(k), and the FedEx pension.

Bailey filed a motion to reconsider entry of a judgment for \$218,806 instead of entering a QDRO for the FedEx pension. The court denied the motion to reconsider.

ANALYSIS

Bailey challenges the trial court's decision to deny the motion to continue the trial, the determination that she and Rinaldi were in a committed intimate relationship, and denial of her request to enter a QDRO for the FedEx pension.

Motion to Continue

Bailey argues the trial court erred in denying her motion to continue the trial from May 24, 2010 until July 6. "In both criminal and civil cases, the decision to grant or deny a motion for a continuance rests within the sound discretion of the trial court." <u>State v. Downing</u>, 151 Wn.2d 265, 272, 87 P.3d 1169 (2004). We review a trial court's decision to deny a continuance for manifest abuse of discretion. <u>Downing</u>, 151 Wn.2d at 272. A trial court abuses its discretion if its decision is manifestly unreasonable or based on untenable grounds or reasons. <u>Downing</u>, 151 Wn.2d at 272.

In deciding whether to grant or deny a continuance, the court may "consider many factors, including surprise, diligence, redundancy, due process, materiality, and maintenance of orderly procedure." <u>Downing</u>, 151 Wn.2d at 273.

The trial in this case was originally scheduled for February 22, 2010. In May 2009, Bailey's attorney was injured in a car accident. On January 20, 2010, Bailey's attorney filed an "Agreed Motion and Declaration for Continuance of Trial Date" from

February 22 to May 24, 2010. The attorney explained that during the last week of December, she underwent surgery and was facing intensive physical rehabilitation. The court continued the trial to May 24. On May 10, the attorneys filed an "Order on Trial Readiness" confirming the trial date of May 24.

On May 19, Bailey filed a motion to continue the trial from May 24 to July 6 on the grounds that her attorney had "emergency" surgery on April 30, was "unable to plan ahead for the recovery period," and the attorney "just found out" that another case was "hard-set" for trial on May 24. In an e-mail to the court on May 20, the attorney states that she was " 'very likely being sent' " for trial on May 24 and " 'may also need to be in that court at 9:00 a.m.' " The e-mail states that " 'I can clearly juggle two appearances so long as my trial stays in Seattle. If I am sent to the [Regional Justice Center] I will let you know.' "

In opposition to the motion to continue the trial, Rinaldi argued that because several of her witnesses had already purchased plane tickets to travel to Seattle, continuance of the trial date was prejudicial.

Although Bailey asked the court to continue the trial date based on an April 30 "emergency surgery," on May 10, her attorney represented she was ready for trial. The trial court did not abuse its discretion in weighing the prejudice to Rinaldi and the potential conflict asserted by Bailey's attorney and denying the motion to continue. Committed Intimate Relationship

Bailey contends the court erred in concluding that she and Rinaldi were in a committed intimate relationship. Bailey argues that the evidence does not establish the

existence of a committed intimate relationship because Rinaldi refused to "acknowledge the commitment in a ceremony or with rings," and "secret[ed] funds . . . in anticipation of the relationship ending."

We review a determination that a committed intimate relationship exists as a mixed question of law and fact. <u>In re Pennington</u>, 142 Wn.2d 592, 602, 14 P.3d 764 (2000).² "[A]s such, the trial court's factual findings are entitled to deference, but the legal conclusions flowing from those findings are reviewed de novo." <u>Pennington</u>, 142 Wn.2d at 602-03. Where the trial court has weighed the evidence, our role is to determine whether substantial evidence supports the findings of fact and, if so, whether the findings in turn support the conclusions of law. <u>In re Marriage of Greene</u>, 97 Wn. App. 708, 714, 986 P.2d 144 (1999). A reviewing court does not "substitute [its] judgment for the trial court's, weigh the evidence, or adjudge witness credibility." <u>Greene</u>, 97 Wn. App. at 714.

A committed intimate relationship is a stable, marital-like relationship in which both parties live together with knowledge that a lawful marriage does not exist. <u>Pennington</u>, 142 Wn.2d at 601 (citing <u>Connell v. Francisco</u>, 127 Wn.2d 339, 346, 898 P.2d 831 (1995)). The court must consider five factors in determining whether a committed intimate relationship exists: continuous cohabitation, the duration of the relationship, the purpose of the relationship, pooling of resources and services for joint projects, and the intent of the parties. <u>Pennington</u>, 142 Wn.2d at 601 (citing <u>Connell</u>, 127 Wn.2d at 346). These characteristic factors are neither exclusive nor are they

² The state supreme court has adopted the term "committed intimate relationship" as an alternative to the term "meretricious relationship." <u>See Olver v. Fowler</u>, 161 Wn.2d 655, 657, 168 P.3d 348 (2007).

hypertechnical. <u>Pennington</u>, 142 Wn.2d at 602. No one factor is more important than another and the circumstances of each case must be examined to determine if a committed intimate relationship exists. <u>Pennington</u>, 142 Wn.2d 602-03, 605. The committed relationship doctrine extends to same-sex couples. <u>Gormley v. Robertson</u>, 120 Wn. App. 31, 38, 83 P.3d 1042 (2004).

Bailey concedes that the <u>Pennington</u> factors control. Bailey asserts substantial evidence does not support the court's findings as to the purpose of the relationship, the pooling of resources, and the intent of the parties because Rinaldi refused to have a wedding or other ceremony and secreted common funds.

At trial, Rinaldi and Bailey disputed whether they shared a committed relationship because of Rinaldi's refusal to have a wedding or other ceremony. Determining the credibility of witnesses and the weight to assign conflicting testimony is for the trial judge. <u>Greene</u>, 97 Wn. App. at 714. On appeal, we do not substitute our

judgment for that of the trial court. Greene, 97 Wn. App. at 714.

Rinaldi testified about why her upbringing made it difficult to tell her parents

about her relationship with Bailey.

I was raised by a fairly strict Catholic Italian father who had pretty strong shaming capabilities, so there was a narrow road of expectations they had for me, which was a factor in my not telling them for quite a while with Tamar. Yes, there was a gre[a]t deal of expectation about what I would and wouldn't do.

Rinaldi testified that she was in a committed intimate relationship with Bailey and was

willing to have a small ceremony.

[I]n 1995 [a]s I recall we talked about having a wedding and Tamar wanted to have a big wedding and invite all kinds of people, lots of people, and I did not want to have that big wedding. Part because I didn't want to have a big event, and two, because my parents didn't know and I didn't want to invite relatives and family members without my parents' knowledge. I saw that as a barrier so I didn't want to have that kind of an event.

I was amenable to a smaller ceremony but Tamar wanted a big celebration, and so we had that discussion early on, yes.

Q Were you against the idea of getting married at all?

A No.

Q Were you against the idea of entering into . . . some sort of a formal civil union at all?

A No.

Q What was the most -- the biggest factor for you in not wanting to get married?

A The size of the event, the opening it up to invitations to people that I was afraid. For example, inviting my sisters, they're coming up for a celebration without inviting my parents was a conflict that I couldn't really understand how that would work. And then just a large event was troubling to me. I would have preferred something more private.

Q And the discussion as far as a big wedding is concerned must have happened before you told -- you came out [as a lesbian] to your parents?

A Oh, yes.

Q So is it -- well, did you believe that or did you know that you and Ms. Bailey did not have a lawful marriage?

A Yes, I knew that.

Q Did you still believe that you were in a committed intimate relationship with Ms. Bailey?

A Oh, absolutely, yes.

Bailey testified that Rinaldi used her parents as an excuse, refused to make any

formal commitment, and was not committed to the relationship.

I was shocked when she said something about a lavish wedding because anyone who has even a cursory knowledge of who I am would know that I would never want to have a lavish wedding. I understood that she wasn't out to her parents. That was a great pain for me for seven or eight years of our relationship when I had to lie to them.

I didn't care if they were there. They didn't need to be there. It certainly was not an excuse. It was whatever excuse Linda could come up with at the time.

So that absolutely isn't true, and I asked Linda repeatedly to marry me and, you know, the answer was always no.

Q I mean, if you guys were living together during the period of

time that marriages became legal or civil unions, did you keep abreast of those things?

A I did, yes. I was aware.

Q And was it just one time you asked her or --

A Oh, no. Early on, my word. I mean, you know, I discussed having a child. . . . I mean, I was totally wanting to be committed to the relationship and Linda was totally not.

Q And so what would her response be to when you would ask her to marry you?

A You know, she had various excuses that would change. The one that worked the first time was oh, well, I would want my parents to be there and of course they don't know that, you know, that I'm with you. And my dad would drop dead of a heart attack. That's what all the three sisters said. That worked for a while.

The trial court found Rinaldi's testimony more credible and concluded that

Rinaldi's refusal to have a public wedding did not show a lack of commitment to her

relationship with Bailey.

[T]he decision to marry or not marry is not a simple question and cannot be judged outside the context of the particular relationship at issue. Here, Ms. Rinaldi testified about . . . why a public wedding presented cultural, political, and religious challenges for her. In this circumstance and in this relationship, the court concludes that Ms. Rinaldi's refusal to marry is not evidence of the absence of her intent to be in a committed intimate relationship with Ms. Bailey.

Bailey relies on <u>Pennington</u> to argue the court erred in concluding she and

Rinaldi were in a committed intimate relationship. Pennington is distinguishable. In

Pennington, one of the parties was married to someone else during much of the

relationship and the evidence did not show a continuous pooling of financial resources.

Pennington, 142 Wn.2d at 604-05.³ The court concluded that "Pennington's refusal [to

marry], coupled with Van Pevenage's insistence on marrying, belies the existence of

the parties' mutual intent" to live in a committed intimate relationship. Pennington, 142

³ In the companion case, the parties did not purchase significant assets together, did not pool their time and efforts, and did not have an exclusive relationship. <u>Pennington</u>, 142 Wn.2d at 606-07.

Wn.2d at 604. In reaching that conclusion, the court states that the evidence did not

establish a committed intimate relationship because the parties' relationship was

neither exclusive nor stable. Pennington, 142 Wn.2d at 603-04.

Here, unlike in Pennington, substantial evidence shows that Bailey and Rinaldi

were in an exclusive committed relationship for approximately 15 years. The couple

pooled their resources, acquired assets, and engaged in joint projects. The court's

findings state, in pertinent part:

[T]he court finds overwhelming evidence of a committed intimate relationship between Ms. Rinaldi and Ms. Bailey. The parties began their relationship in the summer of 1992. Ms. Rinaldi lived in Washington and Ms. Bailey resided in Anchorage, Alaska. Ms. Rinaldi relocated to Anchorage in September 1993 and moved in with Ms. Bailey. In July 1994, the couple relocated to Seattle and lived together in a rental home and in 1995, they jointly purchased a home in West Seattle. The home was titled in both names and the loan applications and financing documents list them as joint owners. Ms. Bailey's professional occupation is a pilot and so she was frequently away due to her job. Notwithstanding her flight schedule, the court finds that they continuously cohabited until their separation in 2008.

During the relationship, multiple bank accounts and credit cards were opened listing both individuals as joint owners. They established each other as beneficiary on retirement accounts and insurance policies. Earnings were pooled to pay common debts and household expenses. In 1996 and 2007, both women executed wills naming one another as the sole beneficiary and executed powers-of-attorney for both financial and health care decisions.

The wills of Bailey and Rinaldi executed in 2007 also "specifically contain a

provision stating that they share a committed relationship with the other and wish to

treat the other for all purposes as if they are spouses." Further, the court found that

"[t]he witnesses at trial all testified that Ms. Bailey and Ms. Rinaldi held themselves out

as a couple, sharing a bedroom, caring for one another's family, traveling together, and

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for all purposes living as life partners."

But Bailey asserts that Rinaldi's secreting of common funds "undercuts the claim

to commitment." The trial court expressly considered and rejected Bailey's argument,

and found that Rinaldi's secreting of common funds did not demonstrate a lack of

commitment to her relationship with Bailey.

The parties' relationship had its ups and downs and together they struggled with interpersonal issues. Ms. Rinaldi's fear of separation and being unable to find a place to live if they separated led her to open an account without telling Ms. Bailey. Ms. Rinaldi secretly deposited common funds into the account totaling \$32,351.00. While the secreting of funds might be evidence of a lack of commitment to a relationship, balanced against all of the other evidence offered at trial, the court does not find this one fact dispositive of how these women lived their lives together.

Substantial evidence supports the court's findings. Rinaldi testified that the

account with her sister was a "back up" or "safety" account for use in the event she and

Bailey separated.

A I took the money from deposits that I got from checks from clients. So if there -- a check came in for \$10,000, say, I on some occasions deposited eight and took two thousand dollars and sent it to my sister.

Q Why did you do that?

A I didn't have any savings. We didn't have any savings and I was concerned that I . . . didn't have anything to fall back on in case I needed it. Sometimes Tamar and I argued and sometimes we came to the point of nearly breaking up and I thought it was prudent if I had some money for first and last month's rent, living expenses, in case we broke up and I needed that until we could mediate or settle whatever affairs we had.

Rinaldi also testified that the account made her feel secure, which in turn

bolstered her commitment to her relationship with Bailey.

Initially it was set up in the case that Tamar and I separate -- split up after an argument, volatile fight, whatever that we -- if we set up -- split up at that time. Since my income came from unreliable sources, contracts that

did not pay on a regular basis, I wanted the ability to rent an apartment if I needed to and be able to sustain myself for a month or two while we sorted things out.

Q You were adamant that Tamar not know about it.

A I did not intend Tamar to know about that account initially when I set it up.

Q And how does that show you're committed to this relationship?

A I was committed to Tamar in many ways in our relationship. The fact that I had this separate account only gave me some security in the emergency situation I've described. That in no way meant I wasn't committed to Tamar. It simply meant that I had that security. To me it didn't detract from my commitment at all. In fact, it gave me some feeling of that I could continue to try to work on the problems between us knowing that I was not as vulnerable as I was without the account.

Rinaldi said that she did not regularly deposit money into the safety account.

Rinaldi testified that she made regular transfers from her WaMu business account to

the Alaska USA joint account to pay household expenses, or paid for household

expenses directly from the WaMu business account. And below, Bailey conceded that

Rinaldi transferred money from the WaMu business account to the Alaska USA joint

account and paid for household expenses from the WaMu business account.

We conclude substantial evidence supports the trial court's findings of fact,

which in turn support the conclusion that Rinaldi and Bailey shared a committed

intimate relationship.

FedEx Pension

Bailey contends the trial court erred in refusing to follow <u>Owens v. Automotive</u> <u>Machinists Pension Trust</u>, 551 F.3d 1138 (9th Cir. 2009), and enter a QDRO awarding Rinaldi her share of the FedEx pension instead of entering a judgment for \$218,806. Bailey argues that under <u>Owens</u>, the FedEx pension is "marital property," and Rinaldi is a dependent to whom the court may distribute the pension by means of a QDRO. We disagree.

In Owens, Norma and Phillip Owens lived in a "quasi-marital" relationship for over 30 years. Owens, 551 F.3d at 1140. Norma filed a declaratory judgment action asking the court to rule that she was entitled to 50 percent of Phillip's pension as a QDRO and that the QDRO was enforceable under the Employee Retirement Income Security Act (ERISA). Owens, 551 F.3d at 1140-42. The Court held that as a general rule, ERISA section 206(d)(1), U.S.C. section 1056(d)(1), prohibits assignment of pension benefits unless the pension benefits qualify as a QDRO. Owens, 551 F.3d at 1142. The Court found that Washington recognizes quasi-marital relationships for purposes of a QDRO and the court order assigning 50 percent interest in the pension benefits to Norma related to "marital property rights" under ERISA's rules on QDROs. Owens, 551 F.3d at 1145-46. But the Court held that in order to award the benefits by entry of a QDRO, Norma had to also gualify as an "alternate payee" under ERISA. Owens, 551 F.3d at 1146. The Ninth Circuit concluded that Norma was an " 'Alternate Payee' " under ERISA because she "qualified as Phillip's 'dependent' " under the Internal Revenue Code. Owens, 551 F.3d at 1146.

In concluding that Norma qualified as Phillip's dependent, the <u>Owens</u> court relied on its findings that "Phillip was the primary wage-earner while Norma devoted her time to caring for her husband's and children's needs and tending to the couple's home," and the couple's joint tax returns listed Norma as Phillip's "wife." <u>Owens</u>, 551 F.3d at 1147.

By contrast, here, the court concluded that under the facts in the case, Rinaldi would not qualify as an alternate payee under ERISA. The court ruled, in pertinent

part:

The court considered <u>Owens</u>... and is not persuaded that the case would allow the court to enter a QDRO given the facts of this case. The Court in <u>Owens</u> relied upon the fact that Norma Owens was a "dependent" for tax purposes in order to find her an "alternate payee" under ERISA. Here, we not only have two individuals who did not file joint tax returns, there is a great deal of uncertainty as to whether federal law regarding same sex couples would permit a QDRO to be issued. There is also nothing in the record indicating that FedEx would implement such an order. Delaying the equalization payment to a future stream of payments does not achieve the result that the court intended. Therefore, the court declines to grant Respondent's requested relief.

Because the undisputed facts do not support reaching the conclusion that

Rinaldi would qualify as an alternative payee under ERISA, the trial court did not err in

denying the request to distribute the FedEx pension by using a QDRO. Cowiche

<u>Canyon Conservancy v. Bosley</u>, 118 Wn.2d 801, 808, 828 P.2d 549 (1992)

(unchallenged findings are verities on appeal).

Bailey also challenges the court's valuation and distribution of property because

the FedEx pension is a defined benefit plan with an uncertain value. Bailey argues that

the trial court should have valued the pension "to reflect the many contingencies

affecting it" and should have distributed it "by deferral."

A trial court has broad discretion in valuing property in a dissolution action, and we do not reverse its valuation on appeal absent a manifest abuse of discretion. <u>See In</u> <u>re Marriage of Gillespie</u>, 89 Wn. App. 390, 403, 948 P.2d 1338 (1997). Moreover, trial courts have broad discretion in the distribution of property and liabilities in dissolution proceedings. In re Marriage of Brewer, 137 Wn.2d 756, 769, 976 P.2d 102 (1999).

Here, the accountant's testimony that the community property interest in the FedEx pension was \$581,933 is undisputed. At trial, Bailey did not present expert testimony, nor did she testify to a particular value.⁴ The trial court did not abuse its discretion in valuing and distributing the community property interest in the FedEx pension.

We affirm.

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WE CONCUR:

Leach C.J.

⁴ Bailey testified that the pension was "on the auction block" and that she "cannot count on it" but did not provide a particular value.