

Robert Scotlund Vaile
1163 South Main Street, #202
Chelsea, MI 48118
(707) 633-4550
Petitioner in Proper Person

IN THE SUPREME COURT OF THE STATE OF NEVADA

ROBERT SCOTLUND VAILE,

Petitioner,

vs.

THE EIGHTH JUDICIAL DISTRICT
COURT OF THE STATE OF NEVADA,
IN AND FOR THE COUNTY OF CLARK,
AND THE HONORABLE CHERYL B.
MOSS, DISTRICT JUDGE, FAMILY
COURT DIVISION,

Respondents,

CISILIE A. PORSBOLL,

Real Party in Interest.

Supreme Court Case No: _____

District Court Case No: 98D230385

APPENDIX OF EXHIBITS

IN SUPPORT OF
**EMERGENCY PETITION FOR WRIT
OF MANDAMUS OR PROHIBITION
UNDER NRAP 27(e)**

INDEX TO EXHIBITS

- 1: March 17, 2003 Norwegian Child Support Order attached as Exhibit 1 to Vaile's March 6, 2012 *Notice of Controlling Norwegian Child Support Order*
- 2: April 7, 2005 Norwegian Child Support Modification
- 3: February 13, 2008 Norwegian Child Support Modification
- 4: May 27, 2011 US Bankruptcy Court Permanent Injunction
- 5: January 26, 2012 Nevada Supreme Court decision
- 6: February 24, 2012 Porsboll's *Motion: For Order to Show Cause Why Robert Scotlund Vaile Should Not Be Held in Contempt for Failure to Pay Child Support and for Changing Address Without Notifying the Court; to Reduce Current Arrearages to Judgment; and for Attorney's Fees and Costs*
- 7: March 6, 2012 Order to Show Cause
- 8: March 8, 2012 Vaile's *Response Memorandum in Opposition to Defendant's Motion for Order to Show Cause and Request for Final Disposition, Attorneys Fees and Costs in This Case*
- 9: March 14, 2012 Porsboll's *Reply to Plaintiff's "Response Memorandum in Opposition to Defendant's Motion for Order to Show Cause and Request for Final Disposition, Attorneys Fees and Costs in This Case"*

Exhibit 1


CLERK OF THE COURT

NOT
Robert Scotlund Vaile
1163 South Main Street #202
Chelsea, MI 48118
(707) 633-4550
Plaintiff in Proper Person

**IN THE EIGHTH JUDICIAL DISTRICT COURT OF THE
STATE OF NEVADA IN AND FOR
THE COUNTY OF CLARK**

ROBERT SCOTLUND VAILE,
Plaintiff,

vs.

CISILIE A. PORSBOLL,
fka CISILIE A. VAILE,
Defendant.

CASE NO: 98 D230385
DEPT. NO: I

DATE OF HEARING: April 9, 2012
TIME OF HEARING: 10:30AM

**NOTICE
OF CONTROLLING NORWEGIAN
CHILD SUPPORT ORDER**

NOTICE

Plaintiff, Robert Scotlund Vaile, hereby provides this Court with notice of the existence of the 2003 Norwegian child support order which modified and superseded the child support agreement contained in the 1998 decree of divorce. This notice is provided in furtherance of the Nevada Supreme Court's mandate that this Court determine whether such an order exists, and to assess its bearing.

1 Respectfully submitted this 6th day of March, 2012.

2 /s/ R.S. Vaile

3 Robert Scotlund Vaile

4 1163 South Main Street #202

5 Chelsea, MI 48118

6 (707) 633-4550

7 *Plaintiff in Proper Person*

1 Robert Scotlund Vaile
2 1163 South Main Street #202
3 Chelsea, MI 48118
4 (707) 633-4550
5 *Plaintiff in Proper Person*

6 **IN THE EIGHTH JUDICIAL DISTRICT COURT OF THE**
7 **STATE OF NEVADA IN AND FOR**
8 **THE COUNTY OF CLARK**

9 ROBERT SCOTLUND VAILE,
10 Plaintiff,

11 vs.

12 CISILIE A. PORSBOLL,
13 fka CISILIE A. VAILE,
14 Defendant.

CASE NO: 98 D230385
DEPT. NO: I

DATE OF HEARING: April 9, 2012
TIME OF HEARING: 10:30AM

15 **CERTIFICATE OF SERVICE**

16 Plaintiff Robert Scotlund Vaile hereby certifies that I served a true and
17 correct copy of the foregoing *Notice of Controlling Norwegian Child Support*
18 *Order* by depositing the same in the U.S. Mail at Chelsea, Michigan in a sealed
19 envelope, with first-class postage pre-paid and addressed as follows:

20 Marshal S. Willick
21 Willick Law Group
22 3591 E. Bonanza Road, Suite 200
23 Las Vegas, NV 89110-2101
24 *Attorneys for Defendant*

25 Dated this 6th day of March, 2012.

26 /s/ R.S. Vaile
27 Robert Scotlund Vaile
28 1163 South Main Street #202
Chelsea, MI 48118
(707) 633-4550
Plaintiff in Proper Person

Exhibit 1

for utenlandssaker

R. Scotlund Vaile
Cicilie Anne Porsbøll

• National Insurance
• Collection Agency
• N-9917 Kirkenes, Norway

This is confirmed as a true copy

23/11-06 *[Signature]*



Trygdeetaten

Vår dato/Our date : 17. March 2003
Vårt saksnr./Our case no. : 0008744
Saksbehandler/Officer in charge : Heidi Neumann

CHILD SUPPORT ORDER

Absent parent: R. Scotlund Vaile
Custodial parent: Cicilie A. Porsbøll b. 050169
Children: Kaia Louise b. 300591
Kamilla Jane b. 130295

Reference is made to application dated 20 May 2002.

Pursuant to **The Children Act Section 51, 52, 54, and 65, and provisions**, this office has made the following decision:

<u>Children</u>	<u>From</u>	<u>To</u>	<u>Amount per month(NOK)</u>
Kaia Louise	010402		3.170,-
Kamilla Jane	010402		3.170,-

The child support will be adjusted in accordance with the consumer price index every year. The first adjustment will be made on 1 June 2004.

The child support order is to be effective from 1 April 2002, which is the month when the children came back to Norway.

GROUND RULES

That Norwegian authorities can treat child support cases when one of the parties resides abroad is put down in **The Children Act Section 65**, [quote] *"proceedings regarding maintenance contributions may be dealt with by Norwegian judicial or administrative authorities b) if one of the parties or the child is resident in Norway"*.

Pursuant to **The Children Act Section 51, cf. Section 52 2. paragraph**, both parents shall bear the expenses for the support and education of their child. These expenses shall be based on their financial abilities. If one of the parents (or both) does not live with the child, this parent shall pay a fixed monthly contribution to fulfill their obligations towards the child.

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Postboks 8138 Dep.
N-0033 Oslo
Norge

Kontoradresse:
Langkaia 1
0150 Oslo
Norge

Telefon: +47 810 59 338
+47 810 59 FFU
Telefaks: +47 23 31 13 01
<http://ffu.trygdeetaten.no>

Bankgiro:
7850.05.01404

According to **The Children Act Section 54** each of the parties may request that the maintenance enforcement office determine the contribution.

The custodial parent, Mrs. Porsbøll, applied 20 May 2002 for stipulation of child support.

The absent parent, Mr. Vaile, was made aware of the application and he was asked to send us information about his economical situation in an advance notice dated 23 July 2002. The notice came in return and we sent it again to Mr. Vaile on 21 October 2002. We received a letter from Mr. Vaile dated 1 November 2002. He asked for an extension of the case to the court has decided the custody case. On 27 January 2003 we wrote to Mr. Vaile and informed him about **The Children Act Section 52** that says that the parent who do not live with the child shall pay fixed contribution to maintenance and education. The general rule is that the parent that has the actually daily care is entitled to receive child support. In our letter we again asked Mr. Vaile to send us information about his economical situation. Mr. Vaile has not sent us any answer.

In provision to The Children Act Section 54 the ministry has laid down regulations for stipulation of child support. The **general rule in Section 2** of the provision says [quote]: *"Support payable for one child shall be assessed at 11 per cent of the income, for two children at 18 per cent, for three children at 24 per cent and for four children or more at 28 per cent of the income. The support payable shall, however, not exceed five times the rate for advance payment of support (stipulated in the Act relating to advance payment of support) per month per child. In determining the percentage rate, all the children the liable parent has a duty to support shall be included."*


The In provisions to The Children Act Section 54 the ministry has laid down further regulations for stipulation of child support. **Pursuant to Section 4 g** in the provisions child support payments shall be calculated on a discretionary basis if [quote]: *"one of the parties does not produce documentation as requested, or if there is reason to believe that the party is withholding information of significance for the assessment"*.

Since we do not have received any information about Mr. Vaile's economical situation we have stipulated his gross income to the average Engineers income in the US. The average Engineers income in year 2000 was approximately USD 52.900,-. With the average exchange rate in 2002 of 7,9880 this equals NOK 422.500,-. The child support order is based on this income.

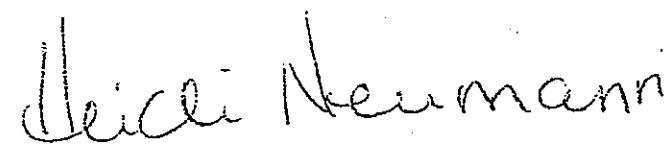
As the stipulation is based on the fact that the Mr. Vaile supports 2 children the child support has been stipulated to **18 %** of the above mentioned income.

Enclosed letter of information is a part of this child support order and should be read very closely. It contains information concerning legal basis, appeal and period allowed for submission of appeal.

FFU-Child Support


Bjørg Salvesen
Head of Section




Heidi Neumann
Executive Officer

The child support order is sent to the parties.
Enclosures: Letter of information.

Exhibit 2

**National Office for
Social Insurance abroad**

VAILE R. SCOTLUND
PORSBØLL CISILIE ANNE



Our date: 07/04/2005

Executive Officer: Trine Hansrud-Kjær

**ADJUSTMENT OF CHILD SUPPORT IN ACCORDANCE WITH APPEAL,
Pursuant to The Administration Act, Section 33, 2. Paragraph**

Custodial parent:	PORSBØLL CISILIE ANNE	Born:	05.01.1969
Non-custodial p.:	VAILE R. SCOTLUND	Born:	
Children:	VAILE KAIA LOUISE	Born:	30.05.1991
	VAILE KAMILLA JANE		13.02.1995

The National Office for Social Insurance Abroad (FFU) has altered the decision dated September 10, 2003 as follows:

Children	From	To	Amount per month (NOK)
VAILE KAIA LOUISE	01.10.2003	30.09.2004	3 530 kroner
VAILE KAIA LOUISE	01.10.2004		4 130 kroner
VAILE KAMILLA JANE	01.10.2003	31.12.2003	3 170 kroner
VAILE KAMILLA JANE	01.01.2004	31.05.2004	2 780 kroner
VAILE KAMILLA JANE	01.06.2004	30.06.2004	3 150 kroner
VAILE KAMILLA JANE	01.07.2004		3 110 kroner

The child support will be adjusted in accordance with the consumer price index, first time 01.07.06.

The decision is made according to the Children Act of April 8, 1981 and regulations § 1- 6 and § 12.

THE CASE

A decision according to new child support rules was made September 10, 2003. The non-custodial parent has not provided FFU with information concerning his income. The non-custodial parents income was therefore stipulated according to average industrial worker income in USA in 2002.

On October 28, 2003 the custodial parent appealed the decision. Her reasons for the appeal was that the income stipulated for the non-custodial parent was incorrect. The non-custodial

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0033 OSLO

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0150 OSLO

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Internet:
www.trygdeetaten.no

parent had under oath in a disposition in the USA informed that he had an income of USD 100.000,- + 2, 5 or 3 % per January 2003. The custodial parent wrote that she informed the FFU in a letter in June 2003. This letter was received at FFU June 27, 2003. In a letter received from the custodial parent March 3, 2005 she confirms that she also applied for child support supplement.

On March 4, 2004 the non-custodial parent was noticed of the appeal at the given postal address. The decision made September 10, 2003 and the notice was also sent American authorities to be served on the non-custodial parent. On April 23, 2004 notice sent the non-custodial parent on his postal address came FFU in return. The notice was the sent to the non-custodial parent post box address. The notice and the decision that was to be served on the non-custodial parent has not come our office in return.

GROUND

According to the Children Act, section 66, both parents have the obligation to support their children. Both parents shall bear the expenses for the support and education of their child. These expenses shall be based on their financial abilities. The parent's obligation to support the children is not dependent if they live with the children or not.

According to the regulations section 12, if the maintenance contributor has a annual income that exceeds 550 times the full advance payment per month, pursuant to the Advance Payment Act, a supplementary contribution shall be determined based on a claim from the maintenance receiver.

The non-custodial parent's income is altered. The non-custodial parent has under ought informed that he earns USD 100.000,- + 2,5 or 3% on an annual basis. With an exchange rate of 7,07959 for 2003 this gives an annual income of NOK 725.658,-.

Information concerning the non-custodial parent's income is taken from FFUs income register. The custodial parent had an income of NOK 231.400,- in 2003. The non-custodial parent has received benefits in 2004 with NOK 19910,- per month. This gives an income of NOK 238.920,- in 2004. It is taken into concern that the non-custodial parent pays her taxes according to tax class 2.

According to FFUs information the non-custodial parent lives by himself, and does not have any other children living with him.

There is no agreement of time spent with child in this case.

INFORMATION

The decision also includes attachment to notification of decision concerning child support. Enclosed letter of information is a part of the child support order and could be read very carefully. It contains information concerning legal basis, appeal and period allowed for submission of appeal.

FFU-child support

Hilde Iren Rivedal
Officer in charge

Trine Hansrud Kjær
officer in charge

ATTACHMENT TO NOTIFICATION OF DECISION CONCERNING CHILD SUPPORT

Barnets navn: VAILE KAMILLA JANE

Date of birth: 13/02/1995 **Case No.:** 0008744

SUMMARY

To:

From:

Child support per month:	3 170 NOK	01/10/2003	31/12/2003
	2 780 NOK	01/01/2004	31/05/2004
	3 150 NOK	01/06/2004	30/06/2004
	3 110 NOK	01/07/2004	Current
Income of custodial parent:	240 255 NOK	01/10/2003	31/12/2003
	248 132 NOK	01/01/2004	31/12/2004
Income of non-custodial parent:	725 658 NOK	01/10/2003	Current
Maintenance cost per month:	3 588 NOK	01/10/2003	31/12/2003
	3 630 NOK	01/01/2004	30/06/2004
	3 590 NOK	01/07/2004	Current
Share of maintenance cost for non-custodial parent:	05/06	01/10/2003	31/12/2003
	04/06	01/01/2004	Current
Ability to pay child support:	Full payment ability	01/10/2003	Current
Time-based deduction per month:	0 NOK	01/10/2003	Current

MAINTENANCE COST (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003 to 31/12/2003

U= 3 588

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/01/2004 to 30/06/2004

U= 3 630

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/07/2004

U= 3 590

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

ANNUAL INCOME BASIS

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. The National Insurance Office has based the decision on the following information, (NOK per year):

Period from: 01/10/2003

Non-custodial parent

Income calculated by the national insurance office

725 658

The person's income basis

725 658

Period from: 01/10/2003 to 31/12/2003

Custodial parent

Personal income - from employer 2003

231 407

Custodial parent's advantage of tax group 2

8 848

The person's income basis

240 255

Period from: 01/01/2004 to 31/12/2004

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 212

The person's income basis

248 132

Period from: 01/01/2005

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 576

The person's income basis

248 496

THE NON-CUSTODIAL PARENT'S SHARE OF THE MAINTENANCE COST

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/10/2003 to 31/12/2003

Share = 05/06

Period from: 01/01/2004 to 31/05/2004

Share = 04/06

CHILD SUPPORT PAYMENT ABILITY

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003

Full payment ability

- The non-custodial parent is in tax group 1.
- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

TIME -BASED DEDUCTION

Time spent with the child reduces the child support that the non-custodial parent has to pay. The National Insurance Office has used the following information:

Period from: 01/10/2003

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

CHILD SUPPORT SUPPLEMENT

Child support supplement can be granted when the non-custodial parent has an annual income that exceeds 550 times the full advance payment. The child support supplement is 15 percent of the calculated child support, prior to the time-based deduction. Supplementary support is increased with the given amount for every 50 000 NOK exceeding 550 times full advance payment until the maximum level of total child support is reached. The National Insurance Office has used the following information:

Period from 01/10/2003 to 31/12/2003

Child support supplement = 448

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/01/2004 to 31/05/2004

Child support supplement = 363

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/06/2004 to 30/06/2004

Child support supplement = 726

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

Period from 01/07/2004

Child support supplement = 717

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

ATTACHMENT TO NOTIFICATION OF DECISION CONCERNING CHILD SUPPORT

Barnets navn: VAILE KAIA LOUISE

Date of birth: 30/05/1991

Case No.: 0008744

SUMMARY

To:

From:

Child support per month:	3 530 NOK	01/10/2003	30/09/2004
	4 130 NOK	01/10/2004	Current
Income of custodial parent:	240 255 NOK	01/10/2003	31/12/2003
	248 132 NOK	01/01/2004	31/12/2004
	248 496 NOK	01/01/2005	Current
Income of non-custodial parent:	725 658 NOK	01/10/2003	Current
Maintenance cost per month:	4 798 NOK	01/10/2003	31/12/2003
	4 830 NOK	01/01/2004	30/06/2004
	4 770 NOK	01/07/2004	Current
Share of maintenance cost for non-custodial parent:	05/06	01/10/2003	31/12/2003
	04/06	01/01/2004	Current
Ability to pay child support:	Full payment ability	01/10/2003	Current
Child support adjustment due to transitional rules:	3 530 NOK	01/10/2003	31/12/2003
Time-based deduction per month:	0 NOK	01/10/2003	Current

MAINTENANCE COST (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003 to 31/12/2003

U= 4 798

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/01/2004 to 30/06/2004

U= 4 830

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/07/2004

U= 4 770

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

ANNUAL INCOME BASIS

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. The National Insurance Office has based the decision on the following information, (NOK per year):

Period from: 01/10/2003 to

Non-custodial parent

Income calculated by the national insurance office

725 658

The person's income basis

725 658

Period from: 01/10/2003 to 31/12/2003

Custodial parent

Personal income - from employer 2003

231 407

Custodial parent's advantage of tax group 2

8 848

The person's income basis

240 255

Period from: 01/01/2004 to 31/12/2004

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 212

The person's income basis

248 132

Period from: 01/01/2005

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 576

The person's income basis

248 496

THE NON-CUSTODIAL PARENT'S SHARE OF THE MAINTENANCE COST

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/10/2003 to 31/12/2003

Share = 05/06

Period from: 01/01/2004

Share = 04/06

CHILD SUPPORT PAYMENT ABILITY

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003

Full payment ability

- The non-custodial parent is in tax group 1.
- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

TIME -BASED DEDUCTION

Time spent with the child reduces the child support that the non-custodial parent has to pay. The National Insurance Office has used the following information:

Period from: 01/10/2003

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

CHILD SUPPORT SUPPLEMENT

Child support supplement can be granted when the non-custodial parent has an annual income that exceeds 550 times the full advance payment. The child support supplement is 15 percent of the calculated child support, prior to the time-based deduction. Supplementary support is increased with the given amount for every 50 000 NOK exceeding 550 times full advance payment until the maximum level of total child support is reached. The National Insurance Office has used the following information:

Period from 01/10/2003 to 31/12/2003

Child support supplement = 599

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/01/2004 to 31/05/2004

Child support supplement = 483

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/06/2004 to 30/06/2004

Child support supplement = 966

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

Period from 01/07/2004

Child support supplement = 954

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

Information for the non-custodial parent

You can get further information and help from the national insurance office

The national insurance office acts as child support enforcement agency. It is the national insurance office in the local administration where you or the custodial parent are living, that deals with the support case. Application forms and related documentation must be sent to that office. If you need assistance in filling in forms, or if you need information about your case or about support payment in general, you may address yourself to the office where you or the custodial parent are living.

When you contact the national insurance office, you must refer to the **number of your case** or **your date of birth/ID number**.

You will find both of them in the notice of decision.

The national insurance office can

- give you information, advice and guidance
- inform you about various benefit schemes
- help you to apply
- help you to appeal if you disagree with the decision made by the national insurance office
- pass you on to the relevant public office

Alterations of child support

You and the custodial parent may agree to alter an already set support. If the custodial parent receives advance payment, and you agree on a support inferior to the advance payment rate, the national insurance office may decide to open the case on its own initiative. The reason is that the authorities will try to recover the advance payment by deduction from the support you will pay.

You and the custodial parent can submit an alteration claim to the national insurance office. The national insurance office will adjust the support only if the alteration amounts to at least 10 percent of the current support.

Fees

When the national insurance office sets child support, each of the parents will normally be charged a fee. The fee must be paid independently of the result of the alteration claim.

Index-regulation of child support

Child support will be index-regulated 1 July each year unless otherwise decided. The advance payment rate will be adjusted at the same time.

Remission of support debts

If there are strong reasons for doing so, the national insurance office may, on application, remit support debts either wholly or in part.

Children above 18 years may remit debts due to them without any assistance from the national insurance office.

Payment of support

The National Insurance Service Agency for the Recovery of Maintenance Payment acts as the payment agency for all national insurance offices. This agency will handle all the financial transactions, including collection and payment of support and advance payment.

The child support is to be paid in advance every month. The support must therefore be paid the 25th of the preceding month at the latest. If you don't pay or your payment is delayed, you will be charged a fee.

Tax

Child support is not deductible.

Pre-decision notice

If you submit an application or an appeal to the national insurance office, the custodial parent will always be informed and will have the opportunity to make comments before the case is further processed. Accordingly, you will be informed if the custodial parent submits an application or an appeal.

Your right of access to case documents

You will have – with certain exceptions – the right to see the documents in the case. You can get further information from the national insurance office.

Confidentiality

You are obliged to keep confidential any information concerning the custodial parent and any other custodial parents that you learn about during the support case. It is a criminal offence to use such information in any other context.

Free legal assistance

If you live in Norway, expenses for essential legal aid may, under certain circumstances, be covered by public sources under the rules of the Legal Aid Act. The County Governor's Office (Fylkesmannen) and legal practitioners can provide further advice.

Appeals

Both you and the custodial parent may appeal decisions made by the national insurance office. Appeals are to be sent to the national insurance office. The deadline for submitting an appeal is three weeks.

Please note that a decision normally takes effect even though there may be an outstanding appeal.

Exhibit 3



Vaile Robert Scotlund
2 North Lewis St
Lexington, Va 24450-2708 Usa
USA

NAV National Office for Social Insurance Abroad
Postboks 8138 Dep.
0033 Oslo
Norway

Case number: 0008744

Executive Officer: Øyvind Haugneland

Date: February 13, 2008

Child support - notification of decision

Case number: 0008744 (Please refer to this case number when contacting us).

Custodial parent:	PORSBØLL CISILIE ANNE	Date of birth:	05/01/1969
Non-custodial:	VAILE ROBERT SCOTLUND	Date of birth:	05/01/1969
Children:	VAILE KAIA LOUISE	Date of birth:	30/05/1991
	VAILE KAMILLA JANE		13/02/1995

The custodial parent submitted a claim for alteration of child support on August 20, 2007.

Norwegian authorities can handle child support cases when on of the parties or the child resides in Norway cf. The Children Act, section 83. The provision reads as follows: "The question of child support can be handled by the national insurance Service or a Norwegian court of law b) if one of the parties or the child resides in Norway".

Contents of decision - alteration

We have made a decision in the case. See the outline below:

The child/children's name(s)	From	To	Monthly amount
VAILE KAMILLA JANE	September 1, 2007		NOK 4 680

Child support is rounded off to the nearest tenth. Please find enclosed an outline of the basis for this decision.

Child support is altered from the month after the application for reassessment was submitted.

Child support will be regulated according to the cost-of-living index every year, the first time on July 1, 2009.

Contents of decision - no alteration

We have made a decision in the case. See the list below for detailed information:

The child/children's name(s)	From	To	Monthly amount
VAILE KAIA LOUISE	September 1, 2007		NOK 4 250

NAV Utland

Postadresse: Postboks 8138 Dep. // 0033 Oslo

Besøksadresse: Langkaia 1 // 9. Etg // 0150 Oslo
Tel: 23311300 // Faks: 23311301

www.nav.no

We have made a decision in the case. We find no reasons to alter the current child support. The child support amount will continue as before. Please find enclosed an outline indicating the information that this decision is based on.

Ground rules

The decision is made in accordance with The Children Act Chapter 8.

According to The Children Act section 66 both parents have a duty to rear their children. Both parents shall bear the expenses of maintaining and educating the child according to their ability. The duty to rear the children exists for both parents whether they live with their children or not.

The stipulation of child support is made in accordance with The Children Act section 71 with pertaining provisions. The child support shall be based on what it costs to rear the child (the maintenance cost). The maintenance cost is based on appropriate rates developed by the Ministry of Children and Equality. The maintenance cost is divided between the parents based on their incomes. The non-custodial parents' share of these expenses (the child support) is rounded off to the nearest sixth of the maintenance cost. When the child support is set the non-custodial parent's ability to pay the child support is considered. The non-custodial parent's income is considered against tax expenses, expenses for medical insurance, housing, food clothing and support of own children in own household. It is not the non-custodial parent's actual expenses that are considered but expenses based on appropriate rates on the costs of living. A deduction in the child support is given if the parties have a written agreement stating the extent of time the child shall spend with the non-custodial parent or if the extent of time the child shall spend with the non-custodial parent has been publicly determined.

In accordance with section 4 paragraph 6, a party's income shall be stipulated on a discretionary basis, if the party does not provide the necessary documentation, or if there is reason to believe that he or she are withholding information that could be of importance to the decision.

According to The Children Act section 74 both parties may make a claim for alteration of the child support if there are special reasons for such an alteration. It is regarded as a special reason if new circumstances results in an alteration of the child support that is at least 10 per cent different from the current amount. The child support is as a main rule altered with effect from the month after a claim for alteration has been made.

Case résumé

We received an application for alteration of child support from the custodial parent on August 20, 2007. A notice was sent to the parties on September 18, 2007. The notice to the non-custodial parent was also sent for service through the Child Support Enforcement authorities in Virginia. We have not received an answer from any of the parties.

The parties' incomes

The custodial parent receives rehabilitation allowance from the Norwegian social insurance. The allowance equals an income of NOK 221 000 per year. This income is used in the stipulation of child support.

We have not received any documentation on the non-custodial parent's income. We have therefore, in accordance with section 4 paragraph 6 in the provision to the Children Act section 71, stipulated his income to NOK 800 000 per year. The stipulation is based on the non-custodial parent's education and information about his former income.

Stipulation of child support

When the above named incomes are used in the stipulation of child support the non-custodial parent shall be paying 5/6 of the monthly maintenance cost. The non-custodial parent has full payment ability.

The stipulated child support for Kaia Louise is not more than 10 percent different from the current child support and has therefore not been altered.

Collection

The stipulated child support will be collected by the National Insurance Collection Agency. The non-custodial parent will receive information from the collection agency regarding payments. The collection agency will forward the collected amount to the custodial parent reduced for the advance payments received. The non-custodial parent shall not pay the child support directly to the custodial parent.

Information

Both parties have the right to appeal this decision.

An appeal must be submitted to us within three weeks from receipt of this notification. Please find enclosed detailed information concerning the appeal process.

Should you require guidance or further information, please do not hesitate to contact us.

NAV National Office for Social Insurance Abroad

Tormod Bergene-Engen
Senior Executive Officer

Øyvind Haugneland
Senior Executive Officer

Attachment to notification of decision concerning child support

Child name: VAILE KAMILLA JANE		Date of birth: 13/02/1995 Case No.: 0008744	
Summary		From:	To:
Child support per month:	4 680 NOK	01/09/2007	Current
Income of custodial parent:	221 000 NOK	01/08/2007	Current
Income of non-custodial parent:	800 000 NOK	01/08/2007	Current
Maintenance cost per month:	5 610 NOK	01/08/2007	Current
Share of maintenance cost for non-custodial parent:	05/06	01/08/2007	Current
Ability to pay child support:	Full payment ability	01/08/2007	Current
Time-based deduction per month:	0 NOK	01/08/2007	Current

Maintenance cost (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. We have based the decision on the following information:

Period from: 01/08/2007

U= 5 610

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Annual income basis

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. We have based the decision on the following information, (NOK per year):

Period from: 01/08/2007

Non-custodial parent

Assessment - insufficient documentation

800 000

The person's income basis

800 000

Period from: 01/08/2007

Custodial parent

Personal income - other

221 000

The person's income basis

221 000

The non-custodial parent's share of the maintenance cost

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/08/2007

Share = 05/06

Child support payment ability

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. We have based the decision on the following information:

Period from: 01/08/2007

Full payment ability

- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

Time-based deduction

Time spent with the child reduces the child support that the non-custodial parent has to pay. We have used the following information:

Period from: 01/08/2007

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

Attachment to notification of decision concerning child support

Child name: VAILE KAIA LOUISE		Date of birth: 30/05/1991	Case No.: 0008744
Summary		From:	To:
Child support per month:	4 250 NOK	01/09/2007	Current
Income of custodial parent:	221 000 NOK	01/08/2007	Current
Income of non-custodial parent:	800 000 NOK	01/08/2007	Current
Maintenance cost per month:	5 610 NOK	01/08/2007	Current
Share of maintenance cost for non-custodial parent:	05/06	01/08/2007	Current
Ability to pay child support:	Full payment ability	01/08/2007	Current
Time-based deduction per month:	0 NOK	01/08/2007	Current

Maintenance cost (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. We have based the decision on the following information:

Period from: 01/08/2007

U= 5 610

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Annual income basis

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. We have based the decision on the following information, (NOK per year):

Period from: 01/08/2007

Non-custodial parent

Assessment - insufficient documentation

800 000

The person's income basis

800 000

Period from: 01/08/2007

Custodial parent

Personal income - other

221 000

The person's income basis

221 000

The non-custodial parent's share of the maintenance cost

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/08/2007

Share = 05/06

Child support payment ability

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. We have based the decision on the following information:

Period from: 01/08/2007

Full payment ability

- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

Time-based deduction

Time spent with the child reduces the child support that the non-custodial parent has to pay. We have used the following information:

Period from: 01/08/2007

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

Exhibit 4

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA

In re

HEATHER V. VAILE,

No. 08-11135

Debtor(s).

HEATHER V. VAILE,

Plaintiff(s),

v.

A.P. No. 10-1081

CISILIE A. PORSBOLL, et al.,

Defendant(s).

Judgment

Pursuant to consent of the parties, IT IS ORDERED, ADJUDGED and DECREED as follows:

1. Plaintiff's request for damages for violation of the discharge injunction is dismissed, without prejudice.

2. Defendants and their agents, servants, employees and attorneys, as well as all sheriffs and other local government officials charged with enforcing and collecting judgments, are hereby permanently enjoined from collecting or attempting to collect any judgment of the United States

1 District Court for the District of Nevada entered against Robert Scotlund Vaile from the community
2 property of said person and his wife, plaintiff Heather V. Vaile, including, but not limited to, the wages
3 of said person.

4 3. The same parties are permanently enjoined from collecting or attempting to collect from
5 said community property any judgment or order of the District Court, Family Division, Clark County,
6 Nevada, to the extent that judgment or order incorporates or is based solely on a judgment of the
7 United States District Court for the District of Nevada. Any judgment or order of the District Court,
8 Family Division, Clark County, Nevada, made completely independent of any United States District
9 Court for the District of Nevada judgment is fully enforceable against said community property,
10 including said wages, to the extent permitted by nonbankruptcy law.

11 Any party may seek revision or clarification of this judgment on ten days' notice.

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13 Dated: May 27, 2011

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16 Alan Jaroslovsky
17 U.S. Bankruptcy Judge
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CERTIFICATE OF MAILING

The undersigned deputy clerk of the United States Bankruptcy Court for the Northern District of California hereby certifies that a copy of the attached document was mailed to all parties listed below as required by the Bankruptcy Code and Rules of Bankruptcy Procedure.

Dated: May 27, 2011

Adrienne Paul
Deputy Court Clerk

Heather Vandygriff Vaile
406 Cliffwood Dr.
Duncanville, TX 75116

Exhibit 5

128 Nev., Advance Opinion 3

IN THE SUPREME COURT OF THE STATE OF NEVADA

ROBERT SCOTLUND VAILE,
Appellant,

vs.

CISILIE A. PORSBOLL, F/K/A CISILIE
A. VAILE,
Respondent.

No. 53687

FILED

JAN 26 2012

TRACIE K. LINDSEMAN
CLERK OF SUPREME COURT
BY *[Signature]*
CHIEF DEPUTY CLERK

No. 53798

CISILIE A. PORSBOLL, F/K/A CISILIE
A. VAILE,
Appellant,

vs.

ROBERT SCOTLUND VAILE,
Respondent.

Consolidated appeals from a district court post-divorce decree order imposing statutory penalties on child support arrearages under NRS 125B.095. Eighth Judicial District Court, Family Court Division, Clark County; Cheryl B. Moss, Judge.

Reversed and remanded.

Robert Scotlund Vaile, Kenwood, California,
in Proper Person.

Willick Law Group and Marshall S. Willick, Las Vegas,
for Cisilie A. Porsboll.

Catherine Cortez Masto, Attorney General, and Donald W. Winne, Jr.,
Deputy Attorney General, Carson City,
for Amicus Curiae State of Nevada, Division of Welfare and Supportive
Services, Child Support Enforcement Program.

BEFORE SAITTA, C.J., HARDESTY and PARRAGUIRRE, JJ.

OPINION

By the Court, HARDESTY, J.:

In these appeals, we address the district court's authority to enforce or modify a child support order that a Nevada district court initially entered, when neither the parties nor the children reside in Nevada. We conclude that, under the Uniform Interstate Family Support Act, because no other jurisdiction has entered an order concerning child support, the Nevada order controls and the district court retains subject matter jurisdiction to enforce the Nevada order, but since the parties and children do not reside in Nevada and the parties have not consented to the district court's exercise of jurisdiction, the district court lacks subject matter jurisdiction to modify the support order. On this latter point, we take this opportunity to explain the distinction between a family court order that modifies a prior order and one that merely clarifies the prior order. Because we conclude that the district court in the present case impermissibly modified the child support obligation set forth in the divorce decree, we reverse the district court's order and remand this matter to the district court for further proceedings.

BACKGROUND

In 1998, Robert Scotlund Vaile and Cisilie A. Porsboll were granted a divorce in a Nevada district court proceeding. The divorce decree adopted and incorporated the terms of the parties' separation agreement with regard to, among other things, the payment of child support. Under the agreement, Vaile was obligated to pay Porsboll monthly child support according to a specific formula that was calculated based on the parties' annual exchange of tax return information or income statements to determine their combined income. Although the parties'

compliance with the provision is not entirely clear from the documents before us, the district court found that the parties never exchanged tax returns or otherwise complied with the requirements of this agreement, but that Vaile nonetheless paid \$1,300 a month in child support from August 1998 to April 2000. The district court further found that, thereafter, Vaile ceased voluntarily paying child support.

In November 2007, Porsboll, through counsel, filed in the district court a motion seeking “to establish a sum certain due each month in child support” and to “reduce arrears in child support to judgment.” Porsboll’s motion asked the district court to establish a fixed monthly child support obligation for Vaile based on Nevada’s child support statute without regard to the parties’ agreed-upon formula adopted in the decree, to calculate arrears, and to reduce those arrears to judgment. In particular, the motion sought to have the support set at the \$1,300 amount that Vaile had previously paid. The district court granted Porsboll’s motion, set Vaile’s monthly child support obligation at \$1,300 and used that figure to calculate his support arrearages, which it then reduced to judgment. The district court subsequently imposed penalties on the arrearages amount under NRS 125B.095. When Porsboll filed her motion, neither the parties nor the children resided in Nevada.¹ Both Vaile and Porsboll filed separate appeals challenging the district court’s rulings, and the parties’ appeals were consolidated for the purpose of this court’s appellate review.

In the appeal pending in Docket No. 53687, Vaile, proceeding in proper person, raises various challenges to the district court’s child

¹Based on the parties’ filings in this court, Vaile currently resides in California, and Porsboll and the children live in Norway.

support and penalty determinations, including an assertion that the district court impermissibly modified the support award contained in the divorce decree, as it lacked subject matter jurisdiction to do so.² In Docket No. 53798, Porsboll challenges the methodology used by the district court to determine the statutory penalty amount imposed on Vaile under NRS 125B.095 and the ensuing penalties.

DISCUSSION

The primary issue presented in these appeals is whether the district court had subject matter jurisdiction to enforce or modify its child support order when the parties and their children do not reside in Nevada. Nevada's version of the Uniform Interstate Family Support Act (UIFSA), NRS Chapter 130, controls our resolution of this issue. After concluding that the district court had subject matter jurisdiction to enforce the Nevada child support order, we then consider whether the district court's determination that Vaile owes \$1,300 per month in child support constitutes a modification or a clarification of the initial support obligation.

Subject matter jurisdiction

Enacted in all 50 states, the UIFSA creates a single-order system for child support orders, which is designed so that only one state's support order is effective at any given time. Unif. Interstate Family Support Act prefatory note (2001), 9/IB U.L.A. 163 (2005); see also Lunceford v. Lunceford, 204 S.W.3d 699, 702 (Mo. Ct. App. 2006). To

²We reject Vaile's attempt to resurrect challenges to Nevada's personal jurisdiction over the parties, which were previously determined in Vaile v. District Court, 118 Nev. 262, 268-77, 44 P.3d 506, 511-16 (2002). Moreover, the Nevada district court retains continuing personal jurisdiction over the parties under NRS 130.202.

facilitate this single-order system, UIFSA provides a procedure for identifying the sole viable order, referred to as the controlling order, required for UIFSA to function. See NRS 130.207 (addressing the recognition and determination of the controlling child support order); Unif. Interstate Family Support Act § 207 cmt. (2001), 9/IB U.L.A. 198-99 (2005). Under UIFSA's statutory scheme, a court with personal jurisdiction over the obligor has the authority to establish a child support order and to retain jurisdiction to enforce or modify the order until certain conditions occur that end the issuing state's jurisdiction and confer jurisdiction on another state.³ Jurado v. Brashear, 782 So. 2d 575, 579 (La. 2001); see also Upson v. Wallace, 3 A.3d 1148, 1156 (D.C. 2010) ("Although the UIFSA never speaks explicitly of 'subject matter jurisdiction,' the terms that it does use—'jurisdiction' and 'continuing exclusive jurisdiction'—are simply alternative ways of referring to subject matter jurisdiction . . .").

One such condition that calls the issuing state's jurisdiction into question occurs when the parties and the children for whose benefit the support order has been entered do not reside in the issuing state when a motion concerning child support is filed. See NRS 130.205(1)(a). Under these circumstances, the fact that the parties and the children do not reside in the issuing state does not divest the issuing state of jurisdiction to enforce its support order when that order is the controlling order and has not been modified by another state in accordance with UIFSA. See NRS 130.206 (discussing continuing jurisdiction to enforce a child support

³NRS 130.10139 defines "issuing state" as a "state in which a tribunal issues a support order"

order); Sidell v. Sidell, 18 A.3d 499, 510-11 (R.I. 2011); Nordstrom v. Nordstrom, 649 S.E.2d 200, 204 (Va. Ct. App. 2007); Unif. Interstate Family Support Act § 206 cmt. (2001), 9 U.L.A. 196 (2005) (noting that “the validity and enforceability of the controlling order continues unabated until it is fully complied with, unless it is replaced by a modified order issued in accordance with [UIFSA],” and that “even if the individual parties and the child no longer reside in the issuing State, the controlling order remains in effect and may be enforced by the issuing State or any responding State . . .”). But even when the issuing state’s order has not been modified by another state and the order remains controlling, if the parties and the children do not reside in the issuing state, the issuing state lacks authority to modify the support order. See NRS 130.205(1)(a); Dept. of Economic Sec. v. Tazioli, 246 P.3d 944, 946 (Ariz. Ct. App. 2011); Brown v. Hines-Williams, 2 A.3d 1077, 1081 (D.C. 2010); McLean v. Kohnle, 940 So. 2d 975, 978-79 (Miss. Ct. App. 2006); Lilly v. Lilly, 250 P.3d 994, 998-1003 (Utah Ct. App. 2011); Nordstrom, 649 S.E.2d at 202-05; but see NRS 130.205(1)(b) (providing that the parties may consent to the issuing state exercising subject matter jurisdiction to modify a child support order).

Here, there is only one child support order, the order issued by the Nevada district court as part of the divorce decree.⁴ Thus, the Nevada

⁴Although the parties’ appellate filings and various parts of the appellate record allude to a possible child support order entered by a Norway court, no such order is contained in the appellate record, nor does it appear that the district court was provided with any such order. Consequently, on remand, the district court must determine whether such an order exists and assess its bearing, if any, on the district court’s enforcement of the Nevada support order.

order controls. NRS 130.207(1) (providing that, “[i]f a proceeding is brought under this chapter and only one tribunal has issued a child-support order, the order of that tribunal controls and must be so recognized”). Moreover, it is undisputed that neither the parties nor their children resided in Nevada when Porsboll filed her child support motion, and no party asserts that he or she consented to the Nevada court’s continued exercise of jurisdiction. As a result, the Nevada district court lacked subject matter jurisdiction to modify the support obligation contained in the divorce decree. NRS 130.205(1). Thus, we must determine whether the district court impermissibly modified the child support obligation under UIFSA when it imposed a sum certain payment of \$1,300 per month as Vaile’s child support obligation, or if that determination was a clarification of the child support order for the purpose of enforcement.

Modification versus clarification

On appeal, Vaile contends that setting his support payments at the sum certain of \$1,300 per month constitutes a modification of the support obligation contained in the divorce decree. Porsboll disagrees, asserting that the district court merely clarified, rather than modified, the support obligation. The district court’s order shows that the court initially concluded, without explanation, that setting the \$1,300 support payment was a clarification. In a subsequent order, however, the district court stated that “the convoluted portions of the [divorce decree had been] vacated and modified . . . to reflect \$1,300.00 per month as a ‘sum

certain.”⁵ In that same order, the district court later returned to describing its setting of the \$1,300 payment as having “clarified the child support order.” This court has not addressed the distinction between a modification and a clarification of a prior district court order in the family law context.

Other courts that have addressed the issue look to whether the challenged order changes the parties’ rights under the earlier order or merely defines the parties’ existing rights. In Collins v. Billow, 592 S.E.2d 843, 844-45 (Ga. 2004), the Georgia Supreme Court addressed whether the establishment of a sum certain payment amount of \$140 per week constituted a modification of a divorce decree provision that required the wife to pay the husband child support in the amount of 23 percent of her annual income or \$115 per week. The court concluded that the establishment of the \$140 per week payment constituted a modification because, if the sum certain amount had been based on a calculation of 23 percent of the wife’s current income in accordance with the decree, that would have resulted in a weekly payment of \$158.⁶ Id. at 845; see also In

⁵The phrase “sum certain” in this context comes from NRS 125B.070(1)(b) (defining “obligation for support” as “the sum certain dollar amount determined according to” a schedule provided in that statute).

⁶But see Paschal v. Paschal, 117 S.W.3d 650, 652 (Ark. Ct. App. 2003) (concluding, in a case where a sum certain payment amount was required by administrative order but the divorce decree did not provide such a figure, that a subsequent order establishing sum certain child support payments using Arkansas’s child support charts was a clarification rather than a modification because an order that “fails to recite the amount of support . . . has no sum certain . . . capable of modification,” but nonetheless noting that the decree was “unambiguous in that the parties intended to set child support in accordance with the child-support chart”).

Re Marriage of Jarvis, 792 P.2d 1259, 1261-62 (Wash. Ct. App. 1990) (addressing whether a trial court had modified or clarified a provision providing for child support while one of the children was enrolled as a full-time student in college and applying the rule that a divorce decree is modified when parties' rights are extended or reduced beyond those set forth in the decree, while a clarification involves the definition of rights previously awarded). Also useful to our consideration is a North Dakota Supreme Court case, Stoelting v. Stoelting, 412 N.W.2d 861, 862-63 (N.D. 1987), that addressed the propriety of a trial court's alteration of a divorce decree, which changed the nature of certain payments made by one party from payments for the purpose of property settlement to alimony and separate maintenance payments. In rejecting an argument that this action was not a modification, but instead constituted a mere clarification of the decree, the Stoelting court noted that the distinction between a modification and a clarification is that a clarification provides definition to the parties' obligations, but leaves the parties' substantive rights unchanged. Id. at 863; see also Boucher v. Boucher, 191 N.W.2d 85, 89 (Mich. Ct. App. 1971) (noting that the distinction between a modification and a clarification in the context of a divorce decree turns on whether changes are made to the parties' substantive rights); Ulrich v. Ulrich, 400 N.W.2d 213, 218 (Minn. Ct. App. 1987) (recognizing that, in the property-division context, a trial court has the authority to clarify and construe a divorce decree so long as the parties' substantive rights are not altered). We find these decisions instructive, and therefore conclude that in the family law context a modification occurs when the district court's order alters the parties' substantive rights, while a clarification involves the district court defining the rights that have already been awarded to the

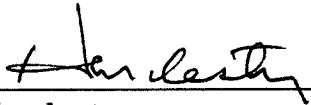
parties. Compare NRS 125A.115 (providing in the child-custody-jurisdiction-and-enforcement context that “modification” “means a child custody determination that changes, replaces, supersedes or is otherwise made after a previous determination concerning the same child . . .”).

Applying this approach to the district court’s order in this case establishing the \$1,300 per month sum certain support obligation, we conclude that this determination constituted a modification of the support obligation. Pursuant to the parties’ separation agreement, which was adopted and incorporated into the divorce decree, the monthly support payment was to be redetermined each year and the parties were required to exchange tax return information or a certified statement of their income, which would then be used to determine the monthly child support obligation using the agreed-upon formula.⁷ Thus, under the decree’s terms it was possible for Vaile’s monthly support obligation to change from year to year. By setting Vaile’s monthly support payment at the fixed amount of \$1,300 per month, the district court substantively altered the parties’ rights, such that the district court modified, rather than clarified,


⁷Because the parties’ agreement was merged into the divorce decree, to the extent that the district court purported to apply contract principles, specifically, rescission, reformation, and partial performance based on Vaile’s initial payments of \$1,300 and Porsboll’s acceptance of these payments to support its decision to set the payments at \$1,300, any application of contract principles to resolve the issue of Vaile’s support payments was improper. See Day v. Day, 80 Nev. 386, 389-90, 395 P.2d 321, 322-23 (1964) (concluding that when a support agreement is merged into a divorce decree, the agreement loses its character as an independent agreement, unless both the agreement and the decree direct the agreement’s survival).

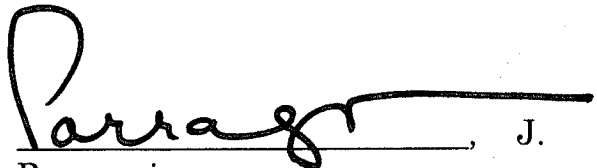
the support obligation contained in the divorce decree and thereby exceeded its jurisdiction in violation of NRS 130.205(1).⁸

Because we conclude that the district court's establishment of a \$1,300 per month sum certain for Vaile's child support obligation constituted an impermissible modification of the original support obligation, we reverse the district court's order setting Vaile's support payment at \$1,300, and we further reverse the arrearages calculated using the \$1,300 support obligation and the penalties imposed on those arrearages. We remand the matter to the district court for further proceedings consistent with this opinion.⁹


Hardesty, J.

We concur:


Saitta, C.J.


Parraguirre, J.

⁸Given that the district court lacked subject matter jurisdiction to modify the support obligation, the assertion that the district court's establishment of a "sum certain" figure for Vaile's support payments was made to comply with the 2001 amendment to NRS 125B.070(1)(b) is unavailing.

⁹With regard to Vaile's remaining challenges to the district court's decision, to the extent they are not explicitly addressed herein, we have considered Vaile's arguments and conclude that they lack merit. Additionally, in light of our resolution of this matter, we do not reach Porsboll's challenge, in Docket No. 53798, to the methodology employed by the district court to calculate Vaile's statutory penalties and the ensuing penalties.

Exhibit 6

1 **MOT**
2 **WILICK LAW GROUP**
3 **MARSHAL S. WILICK, ESQ.**
4 Nevada Bar No. 002515
5 3591 E. Bonanza Road, Suite 200
6 Las Vegas, NV 89110-2101
7 Phone (702) 438-4100; Fax (702) 438-5311
8 email@willicklawgroup.com
9 Attorneys for Defendant

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DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

ROBERT SCOTLUND VAILE,

Plaintiff,

vs.

CISILIE A. PORSBOLL F/K/A CISILIE A. VAILE,

Defendant.

CASE NO: 98-D-230385-D
DEPT. NO: I

DATE OF HEARING:
TIME OF HEARING:

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MOTION:
FOR ORDER TO SHOW CAUSE WHY ROBERT SCOTLUND VAILE
SHOULD NOT BE HELD IN CONTEMPT FOR FAILURE TO PAY
CHILD SUPPORT AND FOR CHANGING ADDRESS WITHOUT
NOTIFYING THE COURT; TO REDUCE CURRENT ARREARAGES
TO JUDGMENT; AND FOR ATTORNEY'S FEES AND COSTS

The Nevada Supreme Court has now issued its decision in the remaining two appeals, and all of Scotlund's other appeals have either been Dismissed or Denied.¹ It is time for this Court to take the appropriate action to end this case while complying with the specific remand order from the Supreme Court.

¹ Eight of them, SC-51981, 52457, 52244, 52593, 55396, 55446, 55911, and CA 490578, have been Denied or Dismissed. SC 53687, which was Consolidated with SC 53798, has been remanded to this Court and is the subject of this motion.

1 This *Motion* is for an order to show cause as to why Scotlund should not be held in contempt
2 for his failure to pay child support, changing addresses without informing the Court of where he can
3 be found, and for failure to pay any money toward any of the valid Nevada judgments. It is also to
4 request to reduce the current arrearages (re-calculated per the Supreme Court's direction) to
5 judgment, collectable by all lawful means, in accordance with the remand instructions of the
6 Supreme Court.

7 The Supreme Court's decision found that any change to the mathematical formula used in
8 the *Decree of Divorce* and the agreement drafted by Scotlund would be an impermissible
9 modification, not a clarification, and that Scotlund's child support obligation therefore must be
10 calculated per those documents.

11 The Supreme Court's concern was that the setting of the child support at the amount Scotland
12 had been paying until he abducted the children was a modification of the child support obligation.
13 The decision relegated this Court to the role of a court of enforcement, and informed the Court that
14 it lacked jurisdiction (as to child support) to do anything but enforce the child support according to
15 the terms of the *Decree/Agreement*. But it also confirmed that the Court has full personal
16 jurisdiction over Scotlund, and therefore authority to issue any fee awards, sanctions, or orders of
17 incarceration as may be necessary to its inherent authority to enforce its orders.

18 With the decision, and elimination of the improvidently-entered stay,² we are now free to
19 again pursue payment of the nearly \$2,000,000 in judgments that have been levied against Scotlund,
20 and to arrange for direct payment of the same under threat of incarceration, as this Court indicated
21 it was doing just before that stay was entered.

22 The previous *Orders to Show Cause* notwithstanding, Scotlund has continued to avoid paying
23 his child support, paid amounts less than what was ordered by the Court or that would be appropriate
24 under the decision of the Supreme Court, and, on information and belief, relocated from California
25 to Texas and then to Michigan without informing this office or the Court of his current address
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28 ² The Court has revealed that it thought the stay had long ago been lifted, and was confused by the flurry of
paperwork Scotlund filed into concluding otherwise. With that confusion pointed out, the stay was lifted, if belatedly.

1 within 30 days as was specifically required of him by the *Findings of Fact, Conclusions of Law,*
2 *Final Decision and Order* issued on October 9, 2008, and by court rules.

3 Scotlund's utter contempt of the orders of this Court and the judicial process, and his
4 complete disregard for the well being of his children *must* be addressed by this Court. The recent
5 Supreme Court decision now – finally – allows this Court to affirmatively act, with very little
6 discretion.

7 This *Motion* is made and based upon the pleadings, papers and other documents on file
8 herein, and such arguments of counsel as are allowed.

9
10 **NOTICE OF MOTION**

11 **TO:** ROBERT SCOTLUND VAILE, Plaintiff, in Proper Person.

12 **YOU** will please take notice that the foregoing *Motion* will be heard in Department I, Clark
13 County Family Courthouse, 601 North Pecos Road, Las Vegas, Nevada 89101-2408, on the ____ day
14 of ____, 2012, at the hour of ____ o'clock ____ .m. or as soon thereafter as counsel can be heard.

TABLE OF CONTENTS

POINTS AND AUTHORITIES	5
I. RELEVANT FACTS	5
II. ARGUMENT	7
A. Supreme Court Has Effectively Confirmed The M-Law Penalty Calculation Methodology	7
B. Scotlund Should Be Held in Contempt	8
1. Scotlund Has Not Paid the Required Support	8
2. Scotlund Has Not Obeyed this Court's <i>Order</i> Concerning His Address	10
3. Scotlund Has Paid Nothing Toward Any of the Valid Judgments	11
C. Scotlund's Current Arrearages Must Be Reduced to Judgment	12
D. Scotlund Should Be Required to Directly Pay Any Under-Collected Amounts	13
E. Interest and Penalties	14
F. Cisilie Should be Awarded Attorney's Fees and Costs	15
III. CONCLUSION	18
DECLARATION OF ATTORNEY	21
CERTIFICATE OF MAILING	22

POINTS AND AUTHORITIES

I. RELEVANT FACTS

This Court, in its *Findings of Fact, Conclusions of Law, Final Decision and Order*, of October 9, 2008, spelled out the 14-year history of this case in great detail, and there is no need to reiterate it again here, beyond the salient highlights recounted below because they bear directly on the issues currently before the Court.

The parties were divorced as of August, 1998. The *Decree of Divorce* required Scotlund to pay child support on a monthly basis to Cisilie, under a complex formula developed by him and a religious counselor in London, England. This complex formula was entered by this Court and never modified by any Court with the jurisdiction to do so.

Scotlund unilaterally decided in August, 1998, that the approximate sum of \$1,300 per month met the criteria of the formula and he paid that sum until March of 2000, when he obtained a fraudulent and unenforceable *Order* which he used to justify his international child abduction.

On November 14, 2007, Cisilie filed her *Motion to Reduce Arrears in Child Support to Judgment, to Establish A Sum Certain Due Each Month in Child Support, And For Attorney's Fees and Costs*. Without recalculating the child support, it was assumed that the child support remained at the last-paid \$1,300 per month, on which figure all further computations were based.³

On March 3, 2008, the Court held a hearing in this matter and confirmed the child support arrears, noting that prospective amounts would remain per current orders unless modified by Norway.

On May 2, 2008, Cisilie filed an *Ex Parte Motion for Examination of Judgment Debtor*. The *Order* allowing the examination was filed on May 10, 2008.

On June 11, 2008, a hearing was held on Scotlund's *Motion For Reconsideration and To Amend Order [etc.]*, along with various other of his *Motions* and Cisilie's *Oppositions*. There, for the first time, issues were raised by Scotlund as to the correct methodology of calculating

³ It should be noted that using the flat \$1300 per month actually gave Scotlund quite a break; by requesting that the decision be overturned, he made his later, much-higher income the basis for further child support orders. See Exhibit A, Recalculation Spread Sheet, and Exhibit B, Arrearage Calculation Summary as of June 2008.

1 interest and penalties. The Court directed the parties to file supplemental points and authorities
2 on the issue of child support penalties.

3 At the June 11, 2008, hearing, the Court determined that based on part performance and for
4 purposes of determining a sum certain for the District Attorney to enforce, the fixed amount of
5 \$1,300 per month for child support was ordered. The Court confirmed the child support arrears
6 judgment subject to modification pursuant to NRCP 60(a) and for any payments credited on
7 Scotlund's behalf.

8 Also, at the June 11th hearing, Scotlund testified that: his income in 1998 was in excess of
9 \$100,000; his income for 1999 was about the same; in 2000, it was about the same as 1999, even
10 though he did not work for four months of the year; his income for 2001 was \$53,736; for 2002, it
11 was \$67,132; for 2003, it was \$106,476; for 2004, it was \$62,420; in 2005, he had no income; in
12 2006, he earned approximately \$16,950; in 2007, he did not work; and in 2008, he was earning
13 \$130,000 for the year. There are no records of his income from 2009, forward, but it can be imputed
14 in the absence of any evidence to the contrary that his income was at minimum the same, as he was
15 working for the same company from 2009 to sometime in 2011.⁴

16 On July 9, 2008, the Attorney General for the State of Nevada submitted a purported *Friend*
17 *of the Court Brief*.

18 On July 11, 2008, in open court, Scotlund filed his *Plaintiff's Supplemental Brief*, regarding
19 the issues of principal, interest and penalties.

20 On August 1, 2008, Scotlund filed his *Supplemental Brief Re: Child Support Principal,*
21 *Penalties, and Attorney Fees*.

22 On August 14, 2008, Cisilie filed her *Supplemental Brief on Child Support Principal,*
23 *Penalties, and Attorney's Fees*.

24 On September 5, 2008, the Attorney General for the State of Nevada filed a *Supplemental*
25 *Friend of the Court Brief*.

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28 ⁴ See Exhibit B, Recalculation Spread Sheet, and Exhibit C, Arrearage Calculation Summary using *Decree* math.

1 On October 9, 2008, this Court issued its *Notice of Entry of Findings of Fact, Conclusions*
2 *of Law, Final Decision and Order*.

3 On April 10, 2009, Scotlund filed his *Notice of Appeal* of the Court's *Orders* of March 20,
4 2008, August 15, 2008, October 9, 2008, and February 27, 2009.

5 On April 17, 2009, this Court issued its *Notice of Entry of Findings of Fact, Conclusions of*
6 *Law, Final Decision and Order Re: Child Support Penalties NRS 125B.095*.

7 On May 6, 2009, Cisilie file her *Notice of Appeal* of the April 17, 2009, *Order*.

8 On June 1, 2009, Kaia Louise Vaile, emancipated due to age.

9 The two *Appeals* – one filed by Scotlund and the one filed by Cisilie – were consolidated by
10 the Supreme Court on November 12, 2009.

11 After the Supreme Court consolidated the two appeals, Scotlund – on December 17, 2009
12 – filed a *Motion* to dismiss his appeals. The Court ultimately denied the *Motion*, and construed his
13 filing as his waiving any additional briefing.

14 On January 26, 2012, the Supreme Court issued its *Decision Reversing and Remanding* the
15 case back to this Court, declaring that the order requiring payment of the flat \$1,300 per month
16 impermissibly modified the child support obligation set forth in the *Divorce Decree*, and remanding
17 for further proceedings.

18 On February 24, 2012, a letter was sent to Scotlund identifying his current support obligation
19 giving him 15 calendar days to begin voluntary payments.⁵

20 This *Motion* follows.

21
22 **II. ARGUMENT**

23 **A. Supreme Court Has Effectively Confirmed The M-Law Penalty Calculation**
24 **Methodology**

25 The Supreme Court reversed the entire order concerning the calculation of the child support
26 interest and penalties. On remand, the Supreme Court ordered that this Court was to use Scotlund's

27
28 ⁵ See Exhibit D, copy of the letter sent to Scotlund in compliance with EDCR 5.11. We do not expect a
response, but if Scotlund begins his payments as required, we will supplement this *Motion* to modify the relief sought.

1 convoluted child support formula and that modification of it was not within the jurisdiction of the
2 Court. Additionally, in footnote number 9, the Supreme Court stated, "in light of our resolution of
3 this matter, we do not reach Porsboll's challenge, in Docket No. 53798, to the methodology
4 employed by the District Court to calculate Vaile's statutory penalties and the ensuing penalties."

5 The Court was aware that a re-calculation was going to be accomplished and that we would
6 again be using the M-Law program to calculate those arrearages. As such, the Court has indirectly
7 affirmed the methodology employed by the M-Law program. All calculations that follow include
8 the penalties calculated at 10% per annum.⁶

9
10 **B. Scotlund Should Be Held in Contempt**

11 Nevada Civil Practice Manual § 2732:

12 *Contempt and arrest.* Disobedience of an order of the master or court in supplementary
13 proceedings is contempt.

14 NRS 22.010:

15 *Acts or omissions constituting contempts.* The following acts or omissions shall be deemed
16 contempts:

17 3. Disobedience or resistance to any lawful writ, order, rule or process issued by the court
18 or judge at chambers.

19 **1. Scotlund Has Not Paid the Required Support**

20 Scotlund had been paying his child support via a garnishment of his wages by the Nevada
21 Child Support Collection Division of the District Attorney's Office since August, 2008. The
22 payments stopped between May of 2010 and October, 2010. In November, 2010, the District
23 Attorney's Office again began receiving payments until July of 2011, when they again ceased until
24 October, 2011.⁷ Payments have again been received from October, 2011, until January, 2012.⁸

25
26 ⁶ Additionally, we presume that the Court has reviewed the briefs, and noted that in its initial decision, it actually
27 reversed certain attributes of the two calculation methodologies on which it based its decision, indicating that it would
28 have affirmed use of the M-LAW methodology in the first place but for that reversal.

⁷ Exhibit E, Audit Report from District Attorney's Office Family Support Division.

⁸ As of this writing, no payments have been received for February, 2012.

1 Using the convoluted formula created by Scotlund as directed by the Supreme Court, his
2 arrearages as of February 1, 2012, have risen to \$301,220.23. His payments thus far do not cover
3 *current* support, let alone make any meaningful payment toward the arrearages.

4 Of particular note, we are locked into the formula developed by Scotlund, which does not
5 include using the Nevada statutory presumptive maximum on child support. His current support,
6 which was calculated as of July 1, 2011 – the date all calculations are to be made on an annual basis
7 per the documents we are required to use and can't be adjusted until July 1, 2012 – is for one child
8 at 18% of his gross income, which works out to a monthly payment of \$1,416.45.

9 Of course, we have to look back to May 1, 2009, to determine what amount he must continue
10 to pay to address his arrearages per NRS 125B.100.⁹ This amount is \$2,708.33 per month until all
11 arrearages are satisfied.¹⁰ When the DA's office is able to actually collect, it is collecting just over
12 *half* this amount, in violation of his formula and the law of the case.

13 It should be noted here that Scotlund's *current* child support payment per his formula is
14 \$1,416.45 per month for his one un-emancipated child. This sets over the remainder of the required
15 child support that he must pay under NRS 125B.100 – \$1,291.88 – to be applied to his massive
16 arrearages.

17 On July 1 of each year while the youngest child is still a minor, the amount of support to be
18 paid for that child's support will be subject to adjustment and the remainder between that sum and
19 the two-child rate he was required to pay (\$2,708.33) will be applied to his arrearages. For example,
20 if Scotlund's income requires a reduction in Kamilla's child support to \$500 per month, the
21
22

23 ⁹ Kaia Louise Vaile emancipated as of June 1, 2009. The calculated child support payment at that time was
24 \$2,708.33 per month. Even though the monthly child support for the remaining *un-emancipated* child will still be
25 calculated on July 1, of each year, Scotlund is locked into paying \$2,708.33 per month until all arrearages are satisfied,
26 since the statute requires child support to "continue" at the sums then being paid until all arrears are satisfied. In other
words, for the remaining years of minority of the younger child, whatever is the difference between the current child
support and \$2,708.33 is owed every month and will be applied to the arrearages.

27 ¹⁰ As this Court is aware, NRS 125B.100 requires the payment currently due at the emancipation of a child to
28 remain in affect until all arrearages are satisfied. Of course, if it were within the power of the Court to modify the same,
child support payments and payments could be reduced. However, Scotlund has ensured that this Court lacks the
jurisdiction to give him a break of any kind.

1 remaining \$2,208.33 would be applied to his arrearages.¹¹ Of course, Scotlund actually has to *pay*
2 the amounts for this to have any effect.¹²

3 Scotlund has missed multiple payments as of the writing of this *Motion*. He was originally
4 required to make payments directly to this law firm if the wage assignment was stopped or
5 interrupted for any reason.¹³ We could have understood paying only the \$1,300 per month, if he had
6 done that, as that amount was the only *Order* that existed at the time. However, he knows – or
7 should know – that his minimum payments are \$2,708.33 per month.

8 Scotlund has done nothing to meet the requirements that *he* created. An Order to Show
9 Cause should be issued, upon the hearing of which Scotlund should be held in contempt for his
10 failure to pay. Due to his *massive* arrears, this Court should issue an immediate warrant for his arrest
11 if he does not appear at the hearing set for this matter, and unless he begins making the required
12 \$2,708.33 payment each and every month, beginning March 1, 2012.

13
14 **2. Scotlund Has Not Obeyed this Court's *Order* Concerning His Address**

15 When last in Court, Scotlund was employed by DELOITTE AND TOUCHE in Northern
16 California. Scotlund apparently quit that job and began moving about the country. On information
17 and belief, he moved from California to Texas, where he remained for a number of months, and then
18 on to Michigan. He has *never* provided a forwarding address to this office and we have seen no
19 filing with the Court as to a change in address.

20 We identified an address at which we believed Scotlund was residing in Michigan and
21 provided the same to the District Attorney's office.¹⁴ They were able to find out where he was
22

23
24 ¹¹ The convoluted formula only allows for one re-calculation per year, on July 1. That child support amount
then applies for the next 12 months no matter Scotlund's income.

25 ¹² Kamilla does not age out until Jun 1, 2013. On that date, the entirety of the \$2,708.33 per month will be
26 applied to the arrearages until satisfied.

27 ¹³ See *Order* from March 8, 2010.

28 ¹⁴ On information and belief, Scotlund's new Michigan address is 1163 South Main #202, Chelsea, Michigan
48118. This address was provided to the District Attorney's Office in an attempt to continue collection of the support
through their office.

1 working and collection of support based upon the prior *Order* of \$1,300 per month plus 10% as and
2 for arrearages was reinstated. The last payment received by this office was in January, 2012. We
3 have no information as to the source of these payments, but they seem to have stopped again as of
4 February, 2012.

5 Scotlund is attempting to hide from this Court and evade his responsibility to pay child
6 support. An Order to Show Cause should be issued to hold Scotlund in contempt for failure to keep
7 the Court informed as to his location, as specifically ordered.¹⁵

8 9 3. Scotlund Has Paid Nothing Toward Any of the Valid Judgments

10 Scotlund has made no effort of any kind to address the massive judgments rendered against
11 him in the United States District Court or in this Court. He currently owes over \$1.5 million in tort
12 judgments and attorney's fee awards.

13 It has been Scotlund's stated purpose to avoid making any of these payments hoping that the
14 judgments will expire, or those owed the money will just give up. This Court should not allow that
15 to happen. As has been argued a number of times in this case, Scotlund is required to pay the
16 judgments and should have a specific and assigned payment schedule that will satisfy the same
17 during his lifetime.

18 The Nevada Supreme Court has held "that the liquidation of any judgment for arrearages may
19 be scheduled in any manner the district court deems proper...."¹⁶ Quoting *Reed*, the Court stated in
20 *Kennedy* that a judgment should be satisfied by "a payment schedule which will allow for liquidation
21 of arrearages on a reasonable basis."¹⁷ In other words, sums awarded must be actually *paid*, and in
22 some reasonable time. This Court has an obligation to the innocent party to ensure that it is done.

23 As stated earlier in this *Motion*, this Court is now a court of enforcement only and lacks
24 jurisdiction to modify any award. We only ask that the Court enforce the judgments levied against
25

26 ¹⁵ The Court is reminded of the requirements for a litigant to keep the Court informed of all of the information
27 required in NRS 125.130, NRS 125.230, and NRS 125B.055.

28 ¹⁶ *Reed v. Reed*, 88 Nev. 329, 497 P.2d 896 (1972).

¹⁷ *Kennedy v. Kennedy*, 98 Nev. 318, 646 P.2d 1226 (1982).

1 Scotlund and force him to pay, under penalty of incarceration – which is expected to be the only
2 basis on which he will ever pay what he owes.

3 His refusal to voluntarily pay is contemptuous on its face and the Court should issue the
4 Order to Show Cause and ultimately hold Scotlund in contempt.

5
6 **C. Scotlund's Current Arrearages Must Be Reduced to Judgment**

7 Scotlund and his Bishop in London developed the convoluted child support formula that the
8 Supreme Court has ruled is binding on this Court, and on Scotlund. A quick explanation of how this
9 calculation is completed is required to ensure the Court is aware of how much Scotlund actually
10 owes, and why.

11 Scotlund's income is based on the one *Financial Disclosure Form* he filed August 15, 2008,
12 his testimony as to his income, and the *Record of Earning* he provided via his Social Security
13 Statement (dated February 5, 2007) in his filing of January 15, 2008, although it is quite possible that
14 his *actual* income was substantially more than his Social Security Wages, as multiple forms of
15 income simply do not show up on that statement.

16 We have no specific record of his income for 2009 to the present, but unless he took a major
17 pay cut, his income should have remained the same for as long as he continued work with DELOITTE
18 AND TOUCHE. Of course, if Scotlund provides any actual proof of income on July 1, 2009, July 1,
19 2010, and July 1, 2011, we will adjust our calculations to conform to the amount of *current* support
20 he owes.¹⁸

21 According to the *Decree of Divorce*, the Calculation of Basic Support Obligation is
22 determined as follows:

- 23 i. The parties shall first determine their Combined Income.¹⁹
24 ii. The parties shall then multiply the lesser of (A) the Maximum Amount and (B) their
25 Combined Income by the Appropriate Child Support Percentage (as defined below).

26
27 ¹⁸ This will have zero impact on his requirement to pay \$2,708.33 per month as that was calculated using the
numbers provided by Scotlund.

28 ¹⁹ See Exhibit F, copy of Cisilie's income for the appropriate years. Also see Exhibit G, copy of the exchange
rate for Norwegian Kroners to U.S. Dollars.

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- iii. The parties shall pro rate between them the amount determined under subparagraph (a)(ii) of this paragraph 2 in the same proportions as each party's income bears to their Combined Income.
 - iv. Scotlund's pro rata share determined under subparagraph (a)(iii) of this paragraph 2 shall be the Basic Child Support Obligation.
 - v. For purpose of this Agreement, the term "Maximum Amount" shall mean US \$100,000, provided that the Maximum Amount shall be increased by the percentage increase, if any, of the U.S. consumer price index (or other successor index used by the United States of America to estimate inflation) from June 30, 1998 through June 30 in the year of such calculation.²⁰

8 *Provided*, that in no event shall the Basic child support Obligation be greater than US
9 \$17,500 per year for any period ending on or before July 1, 2000.

10 Pursuant to the *Decree*, the child support obligation was only limited or capped up until July 1, 2000.
11 The re-calculation spreadsheet indicates Scotlund's child support obligation from July to June each
12 year, accounts for all payments for which there is a record, and the reduction of the current child
13 support obligation as one of the children aged out and was emancipated.

14 The calculation of this support is complex (at best), but results in a child support greater than
15 would be otherwise be provided under Nevada law. However, as stated above, Scotlund insisted on
16 appealing the prior order and thus ensured that this Court lacks jurisdiction to do anything but affirm
17 his formula and calculate the child support and arrearages thereunder.

18 Using the formula, Scotlund's current arrearages are \$301,220.23 as of February 1, 2012.
19 This amount will be recalculated just before the date set for hearing so the Court will have the most
20 recent calculations available. This amount must be reduced to judgment, made collectable by all
21 lawful means, and the Court must put into place steps calculated to ensure that the sum in question
22 is actually paid.

23 **D. Scotlund Should Be Required to Directly Pay Any Under-Collected Amounts**

24 As this Court is aware, The District Attorney's office will only garnish up to 50% of
25 Scotlund's wages to pay both current support and a small percentage toward the arrearages. Since
26
27

28

²⁰ See Exhibit H, copy of the Consumer Price Index for the applicable years.

1 the Supreme Court has made this a Court of enforcement only, the Court **MUST** order that Scotlund
2 comply with the agreement that he drafted and has forced upon this Court.

3 Any amount that the District Attorney's office fails to collect from the required \$2,708.33
4 per month must be paid by Scotlund in direct payment through the WILICK LAW GROUP.²¹

5 Specifically, if the District Attorney's office collects \$1,000 from Scotlund via wage
6 assignment or garnishment, Scotlund must send the remaining \$1,708.33 directly to our office. We
7 ask that the payments be made by the 15th of each month and deemed late if they are one day
8 overdue.

9 Not to beat a dead horse, but the Court lacks jurisdiction to do anything but enter this order
10 as Scotlund prevailed in his appeal that divested the Court of any ability to modify what has to be
11 paid.

12
13
14 **E. Interest and Penalties**

15 Unfortunately, the Court apparently became confused by the sheer volume of material, and
16 made a handful of errors of both fact and law by which it reached an incorrect conclusion. The
17 Court's finding that the assessment of a penalty during a month is "less reasonable and less logical"
18 seems to be just confusion on the Court's part.

19 The factual error was in apparently believing that there is any federal regulation on the point
20 at all. There isn't. And even if there *was* some federal regulation requiring Welfare to do something
21 in particular, it would have no effect on how the Nevada statute is applied in Nevada family court
22 in *non*-Welfare cases.

23 The legal error was confusion of the meaning of the federal law discussed in the quotation
24 in the Court's decision. As detailed Cisilie's Opening Brief,²² the regulations speak only of applying

25
26 ²¹ Scotlund has tried to bypass payments by sending small amounts directly to Cisilie. These gifts are much
27 appreciated by Cisilie, but since they are in violation of this Court's *Order*, they do not count toward a reduction in the
28 owed support. It will be impossible for us to track the total paid unless we see every dollar paid by passing it directly
through this office.

²² See Exhibit I, copy of the Opening Brief to the Nevada Supreme Court.

1 support paid first to a current month's support obligation in Welfare cases (directly contrary to the
2 Nevada Supreme Court's direction to apply all payments to the oldest arrearage first, in all other
3 cases) – it has *nothing whatsoever* to do with the penalty calculations.

4 So this Court's reference to "federal preemption and deference" are just meaningless in the
5 context of this case, and the Court's basing its decision on that "important public policy concern"
6 was wholly misplaced, or simply the Court got it backwards.

7 The short version is – for all the reasons detailed in the briefs, and otherwise – this Court
8 should utilize the M-Law methodology, as every other district court judge in the State of Nevada has
9 done when faced with the question over the past two decades.

10
11 **F. Cisilie Should be Awarded Attorney's Fees and Costs**

12 Cisilie should receive all fees and costs associated with having to file this *Motion*. As with
13 everything else he has done for years, Scotlund has ignored his legal duty to comply with the
14 payment orders of this Court, and his financial obligations to Cisilie and his children, without
15 excuse, while continuing to simultaneously avail himself of the offices of this Court to file papers
16 and have hearings held.

17 Scotlund prevailed in his appeal and has limited the jurisdiction of this Court to enforce the
18 child support obligation; nothing more, and nothing less. Unless Scotlund can show an error in the
19 calculations, he does not even have an argument that this Court can entertain. The Court simply
20 lacks any jurisdiction to make any changes to what we have presented.

21 But Scotlund owes over a third of a million dollars in back child support. This state of affairs
22 in not tolerable, and requires both the imposition and actual collection of a compensatory award to
23 the innocent party forced to expend fees to get what she has already been awarded.

1 Imposition of attorney's fees are mandatory when child support arrears have been
2 established.²³ And, of course, attorney's fees may be awarded in post-divorce proceedings under
3 NRS 125.150(3),²⁴ and under NRS 18.010(2)(b).²⁵ Further, EDCR 7.60(b) provides:

4 (b) The Court may, after notice and an opportunity to be heard, impose upon an attorney or
5 party any and all sanctions which may, under the facts of the case, be reasonable, including
6 the imposition of fines, costs or attorney's fees when an attorney or a party without just
7 cause:

8

9 (3) So multiplies the proceedings in a case as to increase costs unreasonably and
10 vexatiously.

11 (4) Fails or refuses to comply with these rules.

12 (5) Fails or refuses to comply with any order of a judge of the court.

13 [Emphasis added.]

14 There is no reasonable basis for Scotlund's failure to pay his child support obligation to
15 Cisilie. Scotlund's recent acts to stop the payment of his child support obligation can only be
16 construed as a delaying tactic, in the hope that everyone will forget or that they will die before it is
17 enforced.²⁶

18 Scotlund's outright refusal to abide by the orders of the Court and the agreement that *he*
19 drafted is grounds for imposition of an attorney's fee award for the fees incurred in pursuit of
20 collection of sums previously awarded. It is clear that Scotlund remains in open defiance and
21 contempt of court orders, and Cisilie respectfully requests that she be awarded the entirety of her

22 ²³ *Edgington v. Edgington*, 119 Nev. 577, 80 P.3d 1282 (2003).

23 ²⁴ *Duff v. Foster*, 110 Nev. 1306, 885 P.2d 589, 1994 Nev. LEXIS 149 (1994) overruled. *Halbrook v. Halbrook*,
114 Nev. 1455, 971 P.2d 1262, 1998 Nev. LEXIS 167 (1998).

24 ²⁵ See *Love v. Love*, 114 Nev. 572, 959 P.2d 523 (1998); *Wright v. Osburn*, 114 Nev. 1367, 970 P.2d 1071
25 (1998); *Halbrook v. Halbrook*, 114 Nev. 1455, 971 P.2d 1262 (1998); *Korbel v. Korbel*, 101 Nev. 140, 696 P.2d 993
26 (1985); *Fletcher v. Fletcher*, 89 Nev. 540, 516 P.2d 103 (1973); *Leeming v. Lemming*, 87 Nev. 530, 490 P.2d 342
(1971).

27 ²⁶ As he attempted in the past, he recently sent Cisilie \$600 directly and claimed that it was a July child support
28 payment. Scotlund is aware that all child support payments are to be paid through our office. Any payment that does
not follow the Court's specific *Order* is nothing more than a gift to Cisilie and will not be credited against his current
support requirements or against his arrearages.

1 fees. Whatever level of Court sanction that is required for actual collection, including indefinite
2 incarceration pending compliance, should be imposed.

3 We ask the Court to reimburse to Cisilie the full amount of fees charged to obtain Scotlund's
4 compliance, and to enforce both the underlying award and the fees incurred for their collection by
5 whatever level of force proves to be necessary. Additionally, the Court should order that Scotlund
6 begin making payments toward the well over \$130,000 in attorney's fee awards already handed down
7 by this Court. Fees awarded, in the absence of enforcement, are worse than a hollow gesture, and
8 make a mockery of the Court's authority.

9 The district courts have discretion to determine the method of paying a judgment.²⁷ It is
10 expected, as evidenced repeatedly by his past behavior, that Scotlund will ignore any payment orders
11 unless the Court puts teeth in them such as further incarceration. As such, we request that the Court
12 – in *addition* to awarding further fees – set a reasonable payment schedule of \$1,000 per month due
13 on the first of every month, until they are satisfied and allow an *ex parte* request for a warrant for
14 Scotlund's arrest if he misses *any* payment by more than five days, for his incarceration for a
15 minimum of 25 days for each missed payment. It is far past time for this case to just be finished.

16 With specific reference to Family Law matters, the Supreme Court has recently re-adopted
17 “well-known basic elements,” which in addition to hourly time schedules kept by the attorney, are
18 to be considered in determining the reasonable value of an attorney's services qualities, commonly
19 referred to as the *Brunzell* factors:²⁸

20 1. *The Qualities of the Advocate:* his ability, his training, education, experience,
21 professional standing and skill.

22 2. *The Character of the Work to Be Done:* its difficulty, its intricacy, its importance,
23 time and skill required, the responsibility imposed and the prominence and character of the
24 parties where they affect the importance of the litigation.

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27 ²⁷ See *Reed v. Reed*, 88 Nev. 329, 497 P.2d 896 (1972); *Kennedy v. Kennedy*, 98 Nev. 319, 320, 646 P.2d 1226
28 (1982) (payment schedule must “allow the liquidating of arrearage on a reasonable basis,” including the accruing
interest).

²⁸ *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969).

1 3. *The Work Actually Performed by the Lawyer:* the skill, time and attention given to
2 the work.

3 4. *The Result:* whether the attorney was successful and what benefits were derived.

4 Each of these factors should be given consideration, and no one element should predominate or be
5 given undue weight.²⁹ Additional guidance is provided by reviewing the “attorney’s fees” cases most
6 often cited in Family Law.³⁰

7 The *Brunzell* factors require counsel to rather immodestly make a representation as to the
8 “qualities of the advocate,” the character and difficulty of the work performed, and the work *actually*
9 performed by the attorney.

10 First, respectfully, we suggest that the supervising counsel is A/V rated, a peer-reviewed and
11 certified (and re-certified) Fellow of the American Academy of Matrimonial Lawyers, and a Certified
12 Specialist in Family Law.³¹

13 As to the “character and quality of the work performed,” we believe this *Motion* is adequate,
14 both factually and legally; we have diligently reviewed the applicable law, explored the relevant
15 facts, and believe that we have properly applied one to the other.

16 The work actually performed is detailed on the Memorandum of Fees and Costs that will be
17 provided the Court prior to the date of the hearing on this matter, and is consistent with the
18 requirements under *Love*.³²

19
20 **III. CONCLUSION:**

21 WHEREFORE, Cisilie requests the following:
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23
24 ²⁹ *Miller v. Wilfong*, 121 Nev. 119, P.3d 727 (2005).

25 ³⁰ Discretionary Awards: Awards of fees are neither automatic nor compulsory, but within the sound discretion
26 of the Court, and evidence must support the request. *Fletcher v. Fletcher*, 89 Nev. 540, 516 P.2d 103 (1973), *Levy v.*
27 *Levy*, 96 Nev. 902, 620 P.2d 860 (1980), *Hybarger v. Hybarger*, 103 Nev. 255, 737 P.2d 889 (1987).

28 ³¹ Per direct enactment of the Board of Governors of the Nevada State Bar, and independently by the National
29 Board of Trial Advocacy. Mr. Willick was privileged (and tasked) by the Bar to write the examination that other would-
30 be Nevada Family Law Specialists must pass to attain that status.

31 ³² *Love v. Love*, 114 Nev. 572, 959 P.2d 523, 959 P.2d 523 (1998).

1. That an Order to Show Cause be issued for Robert Scotlund Vaile's failure to pay child support, for failure to pay anything toward his massive other judgments, and for failure to keep this office and the Court apprised of his current address.³³
2. To immediately issue an arrest warrant if Scotlund fails to appear at the hearing set for the Order to Show Cause.
3. To immediately issue an arrest warrant if Scotlund does not immediately begin making payments in an amount less than \$2,708.33 per month for child support and arrearages. The current child support for the un-emancipated child will be subtracted from this amount with the remaining being applied to his massive arrearages.
4. Reduce to judgment, collectable by all lawful means, \$301,220.23 in child support arrearages.³⁴
5. That Cisilie be awarded attorney's fees for having to file this motion, the total of which must be paid at the time of the hearing on this matter, with all *previously* awarded fees to be paid by a monthly payment of \$1,000 per month until paid in full.
6. That Robert Scotlund Vaile be incarcerated for 25 days for every payment toward his attorney's fee judgments that are not paid, or received more than five days late.
7. That Robert Scotlund Vaile is to make up any difference in the child support amount not collected by the District Attorney's office (the difference between the sum actually collected and \$2,708.33 per month) with the payments due to the WILICK LAW GROUP by the 15th of each month.
8. That Robert Scotlund Vaile be incarcerated for 25 days for every payment toward his child support that is received even one day late.

³³ See Exhibit J, proposed Order to Show Cause.

³⁴ This amount will be updated at the time of the hearing on this matter.

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9. For such other relief as the Court deems appropriate.

DATED this 24th day of February, 2012.

WILICK LAW GROUP



MARSHAL S. WILICK, ESQ.
WILICK LAW GROUP
Nevada Bar No. 002515
3591 E. Bonanza Rd. Suite 200
Las Vegas, NV 89110
Attorneys for Defendant

1 **DECLARATION OF ATTORNEY**

2 STATE OF NEVADA)
3 COUNTY OF CLARK)

4 Marshal S. Willick, Esq., first being duly sworn, deposes and says that:

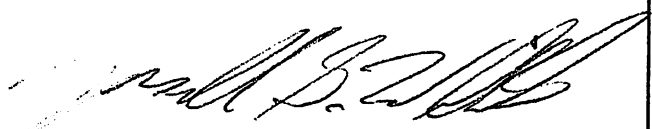
5 1 I am an attorney licensed to practice law in the State of Nevada, I am employed by the
6 WILICK LAW GROUP, and am one of the attorneys for Mrs. Cisilie A. Porsboll, f/k/a Cisilie A. Vaile,
7 the Defendant in this action.

8 2 That the statements made herein and in the attached documents are true and correct to the
9 best of my knowledge and belief, except as to those matters therein stated on information and belief,
10 and as to those matters I believe them to be true.

11 3 I have read the file and know the contents thereof as true, except as to the matters that are
12 stated therein on my information and belief, and as to those matters, I believe them to be true.

13 4 I declare under penalties of perjury under the laws of the State of Nevada that the foregoing
14 is true and correct.

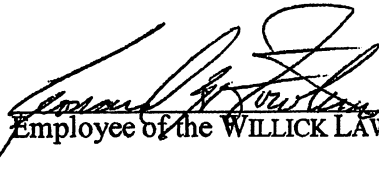
15 5 Defendant resides outside of the County of Clark, the State of Nevada, and under NRS
16 15.010, I sign this affidavit on her behalf.

17 
18 _____
19 MARSHAL S. WILICK, ESQ.
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1 **CERTIFICATE OF MAILING**

2 I hereby certify that service of the foregoing *Motion for Order to Show Cause Why Robert*
3 *Scotlund Vaile Should Not Be Held in Contempt for Failure to Pay Child Support, for Changing*
4 *Address Without Notifying the Court; and for an Order Requiring Current Child Support to Remain*
5 *in Place until He Produces All Records to Determined the Amount and Arrears as Directed by the*
6 *Supreme Court, and for Attorney's Fees and Costs* was made on the 27th day of February, 2012,
7 pursuant to NRCP 5(b), via electronic transmission to the email address of:
8 legal@inforsec.privacyport.com, and scotlund@vaile.info, and by depositing a copy in the United
9 States Mail in Las Vegas, Nevada, postage prepaid and addressed as follows:

10 Mr. Robert Scotlund Vaile
11 1163 South Main #202
12 Chelsea, Michigan 48118
13 *Plaintiff in PROPER PERSON*

14 
15 Employee of the WILICK LAW GROUP

16 P:\wp13\VAILE\LF3568.WPD

ROBERT SCOTLUND VAIL
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case No.: 98-D-230385-D
Dept No.: I

EXHIBIT A

EXHIBIT A

**Re-Calculation Spread Sheet
SCOTLUND COMPUTATION
ESTIMATED INCOME LEVELS**

As indicated in the *Decree*, the following shall not be included or shall be deducted from income to the extent otherwise included in income under subparagraphs (i) to (v) of this subparagraph (b): (D) public assistance... Cisilie's income has consisted of public assistance.

Scotlund income is based on the one *Financial Disclosure Form* he filed August 15, 2008, his testimony as to his income, and the *Record of Earning* he provided, of his Social Security Statement (dated February 5, 2007) in his filing of January 15, 2008.

According to the *Decree of Divorce*, the Calculation of Basic Support Obligation is determined as follows:

- i. The parties shall first determine their Combined Income.
- ii. The parties shall then multiply the lesser of (A) the Maximum Amount and (B) their Combined Income by the Appropriate Child Support Percentage (as defined below).
- iii. The parties shall pro rate between them the amount determined under subparagraph (a)(ii) of this paragraph 2 in the same proportions as each party's income bears to their Combined Income.
- iv. Scotlund's pro rata share determined under subparagraph (a)(iii) of this paragraph 2 shall be the Basic Child Support Obligation.
- v. For purpose of this Agreement, the term "Maximum Amount" shall mean US\$100,000, provided that the Maximum Amount shall be increased by the percentage increase, if any, of the U.S. consumer price index (or other successor index used by the United States of America to estimate inflation) from June 30, 1998 through June 30 in the year of such calculation.

Provided, that in no event shall the Basic child support Obligation be greater than US\$17,500 per year for any period ending on or before July 1, 2000.

NOTE: There are several assumptions in these calculations, one that Scotlund's calculation which determined that \$1,300 support payment, was the amount of child support from 1998 to March 2000.

As can be seen in Table 1, the amount of Scotlund's income from March 2000 to July 1, 2000, would have had to have been to arrive at the \$1,300 child support obligation. However, based on the Scotlund's reported income for 2000, he would have been paying at the cap level. Without the cap level Scotlund's obligation would increased according to the *Decree*.

According to the *Decree*, the child support obligation was only limited or capped up until July 1, 2000.

Scotlund testified that his income in 1998 was in excess of \$100,000; that his income for 1999 about the same; that in 2000, was about the same as 1999 even through he did not work for four months of the year; that his income for 2001

was \$53,736; for 2002 was \$67,132; for 2003 it was \$106,476; for 2004 it was \$62,420; in 2005 he had no income; in 2006 he earned approximately \$16,950; and in 2007 he indicated that he did not work; and in 2008, he earned was \$130,000.00 for the year. There are no records of his income from 2009 forward, but it can be imputed that his income was the same as he was working for the same company from 2009 on.

TABLE 1 – YEARLY BREAKDOWN

A	B	C	D	E	F	G	H	I
Date	Scot's Income	Cislie's Income	Combined Income (B+C)	CPI	Adjusted Maximum Income with CPI (F*E+F)	Scot's Pro- Rata Share (B/D)	Annual Basic Child Support Obligation (D*G*25%)	Monthly Child Support Obligation (H/12)
3/1/2000	\$60,150.00	\$27,051.00	\$87,201.00	3.76%	\$103,760.00	0.69	\$15,037.50	\$1,253.13
7/1/2000	\$100,000.00	\$27,051.00	\$127,051.00	3.73%	\$107,630.25	0.787	\$17,500.00	\$1,458.33
7/2/2000	\$100,000.00	\$27,051.00	\$127,051.00	3.73%	\$107,630.25	0.787	\$21,178.55	\$1,764.88
7/1/2001	\$53,736.00	\$26,677.70	\$80,413.70	3.25%	\$111,128.23	0.668	\$13,434.00	\$1,119.50
7/1/2002	\$67,132.00	\$21,432.62	\$88,564.62	1.07%	\$112,317.31	0.758	\$16,783.00	\$1,398.58
7/1/2003	\$106,476.00	\$12,040.63	\$118,516.63	2.11%	\$114,687.20	0.898	\$25,758.90	\$2,146.58
7/1/2004	\$62,420.00	\$23,006.18	\$85,426.18	3.27%	\$118,437.47	0.731	\$15,605.00	\$1,300.42
7/1/2005	\$62,420.00	\$20,409.05	\$82,829.05	2.53%	\$121,433.94	0.754	\$15,605.00	\$1,300.42
7/1/2006	\$16,950.00	\$31,010.88	\$47,960.88	4.32%	\$126,679.89	0.353	\$4,237.50	\$353.13
7/1/2007	\$16,950.00	\$1,787.76	\$18,737.76	2.69%	\$130,087.58	0.905	\$4,237.50	\$353.13
7/1/2008	\$130,000.00	\$0.00	\$130,000.00	5.02%	\$136,617.97	1	\$32,500.00	\$2,708.33
6/1/2009	\$130,000.00	\$0.00	\$130,000.00	5.02%	\$143,476.19	1	\$23,400.00	\$1,950.00
7/1/2009	\$120,000.00	\$0.00	\$120,000.00	-1.43%	\$134,664.33	1	\$21,600.00	\$1,800.00
7/1/2010	\$120,000.00	\$59,081.57	\$179,081.57	1.05%	\$136,078.31	0.67	\$16,413.14	\$1,367.76
7/1/2011	\$120,000.00	\$59,081.57	\$179,081.57	3.56%	\$140,922.70	0.67	\$16,997.45	\$1,416.45

TABLE 2 – MONTHLY BREAKDOWN WITH ARREARS AND PAYMENTS MADE

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
03/01/2000	\$1,253.13	\$0.00	\$1,253.13
04/01/2000	\$1,253.13	\$0.00	\$2,506.25
05/01/2000	\$1,253.13	\$0.00	\$3,759.38
06/01/2000	\$1,253.13	\$0.00	\$5,012.50
07/02/2000	\$1,764.88	\$0.00	\$6,777.38
08/01/2000	\$1,764.88	\$0.00	\$8,542.26
09/01/2000	\$1,764.88	\$0.00	\$10,307.14
10/01/2000	\$1,764.88	\$0.00	\$12,072.02
11/01/2000	\$1,764.88	\$0.00	\$13,836.90
12/01/2000	\$1,764.88	\$0.00	\$15,601.78
01/01/2001	\$1,764.88	\$0.00	\$17,366.66
02/01/2001	\$1,764.88	\$0.00	\$19,131.53
03/01/2001	\$1,764.88	\$0.00	\$20,896.41
04/01/2001	\$1,764.88	\$0.00	\$22,661.29
05/01/2001	\$1,764.88	\$0.00	\$24,426.17
06/01/2001	\$1,764.88	\$0.00	\$26,191.05
07/01/2001	\$1,119.50	\$0.00	\$27,310.55
08/01/2001	\$1,119.50	\$0.00	\$28,430.05
09/01/2001	\$1,119.50	\$0.00	\$29,549.55
10/01/2001	\$1,119.50	\$0.00	\$30,669.05
11/01/2001	\$1,119.50	\$0.00	\$31,788.55
12/01/2001	\$1,119.50	\$0.00	\$32,908.05
01/01/2002	\$1,119.50	\$0.00	\$34,027.55
02/01/2002	\$1,119.50	\$0.00	\$35,147.05

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
03/01/2002	\$1,119.50	\$0.00	\$36,266.55
04/01/2002	\$1,119.50	\$0.00	\$37,386.05
05/01/2002	\$1,119.50	\$0.00	\$38,505.55
06/01/2002	\$1,119.50	\$0.00	\$39,625.05
07/01/2002	\$1,398.58	\$0.00	\$41,023.64
08/01/2002	\$1,398.58	\$0.00	\$42,422.22
09/01/2002	\$1,398.58	\$0.00	\$43,820.80
10/01/2002	\$1,398.58	\$0.00	\$45,219.39
11/01/2002	\$1,398.58	\$0.00	\$46,617.97
12/01/2002	\$1,398.58	\$0.00	\$48,016.55
01/01/2003	\$1,398.58	\$0.00	\$49,415.14
02/01/2003	\$1,398.58	\$0.00	\$50,813.72
03/01/2003	\$1,398.58	\$0.00	\$52,212.30
04/01/2003	\$1,398.58	\$0.00	\$53,610.89
05/01/2003	\$1,398.58	\$0.00	\$55,009.47
06/01/2003	\$1,398.58	\$0.00	\$56,408.05
07/01/2003	\$2,146.58	\$0.00	\$58,554.63
08/01/2003	\$2,146.58	\$0.00	\$60,701.20
09/01/2003	\$2,146.58	\$0.00	\$62,847.78
10/01/2003	\$2,146.58	\$0.00	\$64,994.35
11/01/2003	\$2,146.58	\$0.00	\$67,140.93
12/01/2003	\$2,146.58	\$0.00	\$69,287.50
01/01/2004	\$2,146.58	\$0.00	\$71,434.08
02/01/2004	\$2,146.58	\$0.00	\$73,580.66
03/01/2004	\$2,146.58	\$0.00	\$75,727.23
04/01/2004	\$2,146.58	\$0.00	\$77,873.81

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
05/01/2004	\$2,146.58	\$0.00	\$80,020.38
06/01/2004	\$2,146.58	\$0.00	\$82,166.96
07/01/2004	\$1,300.42	\$0.00	\$83,467.37
08/01/2004	\$1,300.42	\$0.00	\$84,767.79
09/01/2004	\$1,300.42	\$0.00	\$86,068.21
10/01/2004	\$1,300.42	\$0.00	\$87,368.62
11/01/2004	\$1,300.42	\$0.00	\$88,669.04
12/01/2004	\$1,300.42	\$0.00	\$89,969.46
01/01/2005	\$1,300.42	\$0.00	\$91,269.87
02/01/2005	\$1,300.42	\$0.00	\$92,570.29
03/01/2005	\$1,300.42	\$0.00	\$93,870.71
04/01/2005	\$1,300.42	\$0.00	\$95,171.12
05/01/2005	\$1,300.42	\$0.00	\$96,471.54
06/01/2005	\$1,300.42	\$0.00	\$97,771.96
07/01/2005	\$1,300.42	\$0.00	\$99,072.37
08/01/2005	\$1,300.42	\$0.00	\$100,372.79
09/01/2005	\$1,300.42	\$0.00	\$101,673.21
10/01/2005	\$1,300.42	\$0.00	\$102,973.62
11/01/2005	\$1,300.42	\$0.00	\$104,274.04
12/01/2005	\$1,300.42	\$0.00	\$105,574.46
01/01/2006	\$1,300.42	\$0.00	\$106,874.87
02/01/2006	\$1,300.42	\$0.00	\$108,175.29
03/01/2006	\$1,300.42	\$0.00	\$109,475.71
04/01/2006	\$1,300.42	\$0.00	\$110,776.12
05/01/2006	\$1,300.42	\$0.00	\$112,076.54
06/01/2006	\$1,300.42	\$0.00	\$113,376.96

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
07/01/2006	\$353.13	\$0.00	\$113,730.08
07/03/2006	\$0.00	\$468.18	\$113,261.90
07/18/2006	\$0.00	\$468.18	\$112,793.72
08/01/2006	\$353.13	\$0.00	\$113,146.85
08/02/2006	\$0.00	\$468.18	\$112,678.67
09/01/2006	\$353.13	\$0.00	\$113,031.79
10/01/2006	\$353.13	\$0.00	\$113,384.92
11/01/2006	\$353.13	\$0.00	\$113,738.04
12/01/2006	\$353.13	\$0.00	\$114,091.17
01/01/2007	\$353.13	\$0.00	\$114,444.29
02/01/2007	\$353.13	\$0.00	\$114,797.42
03/01/2007	\$353.13	\$0.00	\$115,150.54
04/01/2007	\$353.13	\$0.00	\$115,503.67
05/01/2007	\$353.13	\$0.00	\$115,856.79
06/01/2007	\$353.13	\$0.00	\$116,209.92
07/01/2007	\$353.13	\$0.00	\$116,563.04
08/01/2007	\$353.13	\$0.00	\$116,916.17
09/01/2007	\$353.13	\$0.00	\$117,269.29
10/01/2007	\$353.13	\$0.00	\$117,622.42
11/01/2007	\$353.13	\$0.00	\$117,975.54
12/01/2007	\$353.13	\$0.00	\$118,328.67
01/01/2008	\$353.13	\$0.00	\$118,681.79
02/01/2008	\$353.13	\$0.00	\$119,034.92
03/01/2008	\$353.13	\$0.00	\$119,388.04
03/25/2008	\$0.00	\$7,949.35	\$111,438.69
04/01/2008	\$353.13	\$0.00	\$111,791.82

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
04/22/2008	\$0.00	\$575.00	\$111,216.82
04/28/2008	\$0.00	\$600.00	\$110,616.82
04/30/2008	\$0.00	\$0.00	\$110,616.82
05/01/2008	\$353.13	\$0.00	\$110,969.94
05/13/2008	\$0.00	\$660.00	\$110,309.94
05/23/2008	\$0.00	\$660.00	\$109,649.94
05/30/2008	\$0.00	\$435.35	\$109,214.59
06/01/2008	\$353.13	\$0.00	\$109,567.72
06/09/2008	\$0.00	\$396.00	\$109,171.72
06/20/2008	\$0.00	\$660.00	\$108,511.72
07/01/2008	\$2,708.33	\$0.00	\$111,220.05
07/07/2008	\$0.00	\$396.00	\$110,824.05
07/21/2008	\$0.00	\$396.00	\$110,428.05
08/01/2008	\$2,708.33	\$0.00	\$113,136.38
08/05/2008	\$0.00	\$660.00	\$112,476.38
08/19/2008	\$0.00	\$660.00	\$111,816.38
09/01/2008	\$2,708.33	\$0.00	\$114,524.72
09/02/2008	\$0.00	\$396.00	\$114,128.72
09/15/2008	\$0.00	\$396.00	\$113,732.72
09/29/2008	\$0.00	\$396.00	\$113,336.72
10/01/2008	\$2,708.33	\$0.00	\$116,045.05
10/16/2008	\$0.00	\$635.00	\$115,410.05
10/28/2008	\$0.00	\$660.00	\$114,750.05
11/01/2008	\$2,708.33	\$0.00	\$117,458.38
11/01/2008	\$0.00	\$396.00	\$117,062.38
11/24/2008	\$0.00	\$660.00	\$116,402.38

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
12/01/2008	\$2,708.33	\$0.00	\$119,110.72
12/08/2008	\$0.00	\$660.00	\$118,450.72
12/08/2008	\$0.00	\$4,000.00	\$114,450.72
12/22/2008	\$0.00	\$660.00	\$113,790.72
01/01/2009	\$2,708.33	\$0.00	\$116,499.05
01/12/2009	\$0.00	\$660.00	\$115,839.05
01/21/2009	\$0.00	\$660.00	\$115,179.05
01/23/2009	\$0.00	\$2,000.00	\$113,179.05
02/01/2009	\$2,708.33	\$0.00	\$115,887.38
02/02/2009	\$0.00	\$660.00	\$115,227.38
02/17/2009	\$0.00	\$660.00	\$114,567.38
02/22/2009	\$0.00	\$1,516.35	\$113,051.03
02/26/2009	\$0.00	\$2,000.00	\$111,051.03
03/01/2009	\$2,708.33	\$0.00	\$113,759.37
03/02/2009	\$0.00	\$660.00	\$113,099.37
03/16/2009	\$0.00	\$660.00	\$112,439.37
03/30/2009	\$0.00	\$2,000.00	\$110,439.37
03/30/2009	\$0.00	\$660.00	\$109,779.37
04/01/2009	\$2,708.33	\$0.00	\$112,487.70
04/13/2009	\$0.00	\$660.00	\$111,827.70
04/21/2009	\$0.00	\$2,000.00	\$109,827.70
04/27/2009	\$0.00	\$660.00	\$109,167.70
* 05/01/2009	\$2,708.33	\$0.00	\$111,876.03
05/11/2009	\$0.00	\$660.00	\$111,216.03
05/26/2009	\$0.00	\$660.00	\$110,556.03
05/26/2009	\$0.00	\$2,000.00	\$108,556.03

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
06/01/2009	\$1,950.00	\$0.00	\$110,506.03
06/08/2009	\$0.00	\$660.00	\$109,846.03
06/22/2009	\$0.00	\$660.00	\$109,186.03
06/22/2009	\$0.00	\$2,000.00	\$107,186.03
07/01/2009	\$1,800.00	\$0.00	\$108,986.03
07/07/2009	\$0.00	\$660.00	\$108,326.03
07/20/2009	\$0.00	\$660.00	\$107,666.03
07/31/2009	\$0.00	\$660.00	\$107,006.03
08/01/2009	\$1,800.00	\$0.00	\$108,806.03
08/21/2009	\$0.00	\$660.00	\$108,146.03
08/31/2009	\$0.00	\$660.00	\$107,486.03
09/01/2009	\$1,800.00	\$0.00	\$109,286.03
09/16/2009	\$0.00	\$660.00	\$108,626.03
09/28/2009	\$0.00	\$660.00	\$107,966.03
10/01/2009	\$1,800.00	\$0.00	\$109,766.03
10/13/2009	\$0.00	\$632.00	\$109,134.03
10/23/2009	\$0.00	\$660.00	\$108,474.03
11/01/2009	\$1,800.00	\$0.00	\$110,274.03
11/09/2009	\$0.00	\$660.00	\$109,614.03
11/23/2009	\$0.00	\$660.00	\$108,954.03
12/01/2009	\$1,800.00	\$0.00	\$110,754.03
12/07/2009	\$0.00	\$660.00	\$110,094.03
12/21/2009	\$0.00	\$660.00	\$109,434.03
01/01/2010	\$1,800.00	\$0.00	\$111,234.03
01/04/2010	\$0.00	\$660.00	\$110,574.03
01/15/2010	\$0.00	\$660.00	\$109,914.03

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
01/29/2010	\$0.00	\$660.00	\$109,254.03
02/01/2010	\$1,800.00	\$0.00	\$111,054.03
02/16/2010	\$0.00	\$660.00	\$110,394.03
03/01/2010	\$1,800.00	\$660.00	\$111,534.03
03/15/2010	\$0.00	\$660.00	\$110,874.03
03/29/2010	\$0.00	\$660.00	\$110,214.03
04/01/2010	\$1,800.00	\$0.00	\$112,014.03
04/15/2010	\$0.00	\$660.00	\$111,354.03
05/01/2010	\$1,800.00	\$0.00	\$113,154.03
06/01/2010	\$1,800.00	\$0.00	\$114,954.03
07/01/2010	\$1,367.76	\$0.00	\$116,321.80
08/01/2010	\$1,367.76	\$0.00	\$117,689.56
09/01/2010	\$1,367.76	\$0.00	\$119,057.32
10/01/2010	\$1,367.76	\$0.00	\$120,425.08
11/01/2010	\$1,367.76	\$0.00	\$121,792.84
11/19/2010	\$0.00	\$635.00	\$121,157.84
12/01/2010	\$1,367.76	\$0.00	\$122,525.61
12/06/2010	\$0.00	\$660.00	\$121,865.61
12/17/2010	\$0.00	\$660.00	\$121,205.61
01/01/2011	\$1,367.76	\$0.00	\$122,573.37
01/03/2011	\$0.00	\$660.00	\$121,913.37
01/18/2011	\$0.00	\$660.00	\$121,253.37
02/01/2011	\$1,367.76	\$660.00	\$121,961.13
02/14/2011	\$0.00	\$660.00	\$121,301.13
03/01/2011	\$1,367.76	\$690.00	\$121,978.89
03/14/2011	\$0.00	\$660.00	\$121,318.89

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
03/28/2011	\$0.00	\$660.00	\$120,658.89
04/01/2011	\$1,367.76	\$0.00	\$122,026.65
04/11/2011	\$0.00	\$692.00	\$121,334.65
04/26/2011	\$0.00	\$660.00	\$120,674.65
05/01/2011	\$1,367.76	\$0.00	\$122,042.42
05/09/2011	\$0.00	\$660.00	\$121,382.42
05/23/2011	\$0.00	\$660.00	\$120,722.42
06/01/2011	\$1,367.76	\$0.00	\$122,090.18
06/08/2011	\$0.00	\$660.00	\$121,430.18
06/20/2011	\$0.00	\$660.00	\$120,770.18
07/01/2011	\$1,416.45	\$0.00	\$122,186.63
07/05/2011	\$0.00	\$660.00	\$121,526.63
08/01/2011	\$1,416.45	\$0.00	\$122,943.09
09/01/2011	\$1,416.45	\$0.00	\$124,359.54
10/01/2011	\$1,416.45	\$0.00	\$125,775.99
10/25/2011	\$0.00	\$691.20	\$125,084.79
11/01/2011	\$1,416.45	\$0.00	\$126,501.25
11/11/2011	\$0.00	\$716.20	\$125,785.05
11/30/2011	\$0.00	\$716.20	\$125,068.85
12/01/2011	\$1,416.45	\$0.00	\$126,485.30
12/12/2011	\$0.00	\$716.20	\$125,769.10
01/01/2012	\$1,416.45	\$0.00	\$127,185.56
01/03/2012	\$0.00	\$716.20	\$126,469.36
01/11/2012	\$0.00	\$716.20	\$125,753.16
01/23/2012	\$0.00	\$716.20	\$125,036.96
02/01/2012	\$1,416.45	\$0.00	\$126,453.41

Date	Scot's Child Support Obligation	Amount Received/Paid	Arrears/ Over-payment
03/01/2012	\$1,416.45	\$0.00	\$127,869.87
04/01/2012	\$1,416.45	\$0.00	\$129,286.32
05/01/2012	\$1,416.45	\$0.00	\$130,702.77
06/01/2012	\$1,416.45	\$0.00	\$132,119.23
TOTALS	\$208,604.22	\$76,484.99	\$132,119.23

* Kaia Louise Vaile, born 05/30/1991, became 18 years of age on 05/30/2009, and the percentage was adjusted to 18%, on June 1, 2009, pursuant to the *Decree of Divorce*.

Article IV, Child Support. Paragraph 2(c), page 15 of 23:

(c) The term "**Appropriate Child Support Percentage**" shall mean (i) twenty-five percent (25%) for any period during which Cisilie is the Residential Parent for two unemancipated Children, (ii) eighteen percent (18%) for any period during which Cisilie is the Residential Parent for one unemancipated Child but clause (ii) is not satisfied and (iii) zero percent (0%) for any period during which neither clause (i) nor clause (ii) is satisfied.

(d) The Basic child support Obligation shall be determined as of August 1, 1998 (the date on which Scotlund's Basic Child Support Obligation commences) and shall be redetermined as of the first (1st) day of July in each year the obligation exists (based upon the Combined Income for the period covered by the most recent federal tax return, as set forth in paragraph 2 of this Article).

ROBERT SCOTLUND VAILE,
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case No.: 98-D-230385-D
Dept No.: I

EXHIBIT B

EXHIBIT B

Arrearage Calculation Summary
Vaile v. Vaile

Page: 1

Report Date: 02/01/2012

Summary of Amounts Due

Total Principal Due 06/09/2008: \$114441.81
Total Interest Due 06/09/2008: \$43602.28
Total Penalty Due 06/09/2008: \$51321.39
Amount Due if paid on 06/09/2008: \$209365.48
Amount Due if paid on 06/10/2008: \$209425.68
Daily Amount accruing as of 06/10/2008: \$60.20

Accumulated Arrearage and Interest Table

Date Due	Amount Due	Date Received	Amount Received	Accum. Arrearage	Accum. Interest
05/01/2000	*1300.00	05/01/2000	0.00	1300.00	0.00
06/01/2000	*1300.00	06/01/2000	0.00	2600.00	11.28
07/01/2000	*1300.00	07/01/2000	0.00	3900.00	33.13
08/01/2000	*1300.00	08/01/2000	0.00	5200.00	71.11
09/01/2000	*1300.00	09/01/2000	0.00	6500.00	121.76
10/01/2000	*1300.00	10/01/2000	0.00	7800.00	183.03
11/01/2000	*1300.00	11/01/2000	0.00	9100.00	259.01
12/01/2000	*1300.00	12/01/2000	0.00	10400.00	344.79
01/01/2001	*1300.00	01/01/2001	0.00	11700.00	446.09
02/01/2001	*1300.00	02/01/2001	0.00	13000.00	560.36
03/01/2001	*1300.00	03/01/2001	0.00	14300.00	675.05
04/01/2001	*1300.00	04/01/2001	0.00	15600.00	814.72
05/01/2001	*1300.00	05/01/2001	0.00	16900.00	962.17
06/01/2001	*1300.00	06/01/2001	0.00	18200.00	1127.24
07/01/2001	*1300.00	07/01/2001	0.00	19500.00	1299.26
08/01/2001	*1300.00	08/01/2001	0.00	20800.00	1444.18
09/01/2001	*1300.00	09/01/2001	0.00	22100.00	1598.75
10/01/2001	*1300.00	10/01/2001	0.00	23400.00	1757.69
11/01/2001	*1300.00	11/01/2001	0.00	24700.00	1931.59
12/01/2001	*1300.00	12/01/2001	0.00	26000.00	2109.22
01/01/2002	*1300.00	01/01/2002	0.00	27300.00	2302.44
02/01/2002	*1300.00	02/01/2002	0.00	28600.00	2458.95
03/01/2002	*1300.00	03/01/2002	0.00	29900.00	2607.04
04/01/2002	*1300.00	04/01/2002	0.00	31200.00	2778.46
05/01/2002	*1300.00	05/01/2002	0.00	32500.00	2951.55
06/01/2002	*1300.00	06/01/2002	0.00	33800.00	3137.87
07/01/2002	*1300.00	07/01/2002	0.00	35100.00	3325.39
08/01/2002	*1300.00	08/01/2002	0.00	36400.00	3526.62
09/01/2002	*1300.00	09/01/2002	0.00	37700.00	3735.29
10/01/2002	*1300.00	10/01/2002	0.00	39000.00	3944.45
11/01/2002	*1300.00	11/01/2002	0.00	40300.00	4168.03
12/01/2002	*1300.00	12/01/2002	0.00	41600.00	4391.62
01/01/2003	*1300.00	01/01/2003	0.00	42900.00	4630.10
02/01/2003	*1300.00	02/01/2003	0.00	44200.00	4857.83

03/01/2003	*1300.00	03/01/2003	0.00	45500.00	5069.74
04/01/2003	*1300.00	04/01/2003	0.00	46800.00	5311.27
05/01/2003	*1300.00	05/01/2003	0.00	48100.00	5551.68
06/01/2003	*1300.00	06/01/2003	0.00	49400.00	5807.00
07/01/2003	*1300.00	07/01/2003	0.00	50700.00	6060.77
08/01/2003	*1300.00	08/01/2003	0.00	52000.00	6319.13
09/01/2003	*1300.00	09/01/2003	0.00	53300.00	6584.12
10/01/2003	*1300.00	10/01/2003	0.00	54600.00	6846.97
11/01/2003	*1300.00	11/01/2003	0.00	55900.00	7125.20
12/01/2003	*1300.00	12/01/2003	0.00	57200.00	7400.87
01/01/2004	*1300.00	01/01/2004	0.00	58500.00	7692.36
02/01/2004	*1300.00	02/01/2004	0.00	59800.00	7989.65
03/01/2004	*1300.00	03/01/2004	0.00	61100.00	8273.95
04/01/2004	*1300.00	04/01/2004	0.00	62400.00	8584.46
05/01/2004	*1300.00	05/01/2004	0.00	63700.00	8891.34
06/01/2004	*1300.00	06/01/2004	0.00	65000.00	9215.06
07/01/2004	*1300.00	07/01/2004	0.00	66300.00	9534.74
08/01/2004	*1300.00	08/01/2004	0.00	67600.00	9885.71
09/01/2004	*1300.00	09/01/2004	0.00	68900.00	10243.57
10/01/2004	*1300.00	10/01/2004	0.00	70200.00	10596.54
11/01/2004	*1300.00	11/01/2004	0.00	71500.00	10968.16
12/01/2004	*1300.00	12/01/2004	0.00	72800.00	11334.45
01/01/2005	*1300.00	01/01/2005	0.00	74100.00	11719.83
02/01/2005	*1300.00	02/01/2005	0.00	75400.00	12176.10
03/01/2005	*1300.00	03/01/2005	0.00	76700.00	12595.45
04/01/2005	*1300.00	04/01/2005	0.00	78000.00	13067.73
05/01/2005	*1300.00	05/01/2005	0.00	79300.00	13532.53
06/01/2005	*1300.00	06/01/2005	0.00	80600.00	14020.82
07/01/2005	*1300.00	07/01/2005	0.00	81900.00	14501.11
08/01/2005	*1300.00	08/01/2005	0.00	83200.00	15074.97
09/01/2005	*1300.00	09/01/2005	0.00	84500.00	15657.94
10/01/2005	*1300.00	10/01/2005	0.00	85800.00	16230.92
11/01/2005	*1300.00	11/01/2005	0.00	87100.00	16832.11
12/01/2005	*1300.00	12/01/2005	0.00	88400.00	17422.72
01/01/2006	*1300.00	01/01/2006	0.00	89700.00	18042.12
02/01/2006	*1300.00	02/01/2006	0.00	91000.00	18746.82
03/01/2006	*1300.00	03/01/2006	0.00	92300.00	19392.54
04/01/2006	*1300.00	04/01/2006	0.00	93600.00	20117.67
05/01/2006	*1300.00	05/01/2006	0.00	94900.00	20829.29
06/01/2006	*1300.00	06/01/2006	0.00	96200.00	21574.84
07/01/2006	*1300.00	07/01/2006	0.00	97500.00	22306.22
07/03/2006	0.00	07/03/2006	468.18	97031.82	22360.98
07/18/2006	0.00	07/18/2006	468.18	96563.64	22769.71
08/01/2006	*1300.00	08/01/2006	0.00	97863.64	23149.35
08/02/2006	0.00	08/02/2006	468.18	97395.46	23176.83
09/01/2006	*1300.00	09/01/2006	0.00	98695.46	23997.36
10/01/2006	*1300.00	10/01/2006	0.00	99995.46	24828.83
11/01/2006	*1300.00	11/01/2006	0.00	101295.46	25699.34
12/01/2006	*1300.00	12/01/2006	0.00	102595.46	26552.72
01/01/2007	*1300.00	01/01/2007	0.00	103895.46	27445.86
02/01/2007	*1300.00	02/01/2007	0.00	105195.46	28350.32
03/01/2007	*1300.00	03/01/2007	0.00	106495.46	29177.47
04/01/2007	*1300.00	04/01/2007	0.00	107795.46	30104.57
05/01/2007	*1300.00	05/01/2007	0.00	109095.46	31012.71
06/01/2007	*1300.00	06/01/2007	0.00	110395.46	31962.44
07/01/2007	*1300.00	07/01/2007	0.00	111695.46	32892.48

08/01/2007	*1300.00	08/01/2007	0.00	112995.46	33864.84
09/01/2007	*1300.00	09/01/2007	0.00	114295.46	34848.52
10/01/2007	*1300.00	10/01/2007	0.00	115595.46	35811.42
11/01/2007	*1300.00	11/01/2007	0.00	116895.46	36817.74
12/01/2007	*1300.00	12/01/2007	0.00	118195.46	37802.54
01/01/2008	*1300.00	01/01/2008	0.00	119495.46	38831.49
02/01/2008	*1300.00	02/01/2008	0.00	120795.46	39767.70
03/01/2008	*1300.00	03/01/2008	0.00	122095.46	40653.04
03/25/2008	0.00	03/25/2008	7949.35	114146.11	41393.62
04/01/2008	*1300.00	04/01/2008	0.00	115446.11	41595.56
04/22/2008	0.00	04/22/2008	575.00	114871.11	42208.27
04/28/2008	0.00	04/28/2008	600.00	114271.11	42382.46
04/30/2008	0.00	04/30/2008	13.95	114257.16	42440.22
05/01/2008	*1300.00	05/01/2008	0.00	115557.16	42469.10
05/13/2008	0.00	05/13/2008	660.00	114897.16	42819.56
05/23/2008	0.00	05/23/2008	660.00	114237.16	43109.94
05/30/2008	0.00	05/30/2008	435.35	113801.81	43312.04
06/01/2008	*1300.00	06/01/2008	0.00	115101.81	43369.56
06/09/2008	0.00	06/09/2008	660.00	114441.81	43602.28
Totals	127400.00		12958.19	114441.81	43602.28

* Indicates a payment due is designated as child support.

Child Support Penalty Table

Date Due	Amount Due	Accum. Child Sup. Arrearage	Accum. Penalty
05/01/2000	*1300.00	1300.00	0.00
06/01/2000	*1300.00	2600.00	11.01
07/01/2000	*1300.00	3900.00	32.32
08/01/2000	*1300.00	5200.00	65.35
09/01/2000	*1300.00	6500.00	109.39
10/01/2000	*1300.00	7800.00	162.67
11/01/2000	*1300.00	9100.00	228.74
12/01/2000	*1300.00	10400.00	303.33
01/01/2001	*1300.00	11700.00	391.42
02/01/2001	*1300.00	13000.00	490.79
03/01/2001	*1300.00	14300.00	590.51
04/01/2001	*1300.00	15600.00	711.96
05/01/2001	*1300.00	16900.00	840.18
06/01/2001	*1300.00	18200.00	983.72
07/01/2001	*1300.00	19500.00	1133.31
08/01/2001	*1300.00	20800.00	1298.92
09/01/2001	*1300.00	22100.00	1475.58
10/01/2001	*1300.00	23400.00	1657.22
11/01/2001	*1300.00	24700.00	1855.96
12/01/2001	*1300.00	26000.00	2058.98
01/01/2002	*1300.00	27300.00	2279.80
02/01/2002	*1300.00	28600.00	2511.66
03/01/2002	*1300.00	29900.00	2731.06
04/01/2002	*1300.00	31200.00	2985.00
05/01/2002	*1300.00	32500.00	3241.44
06/01/2002	*1300.00	33800.00	3517.47
07/01/2002	*1300.00	35100.00	3795.28
08/01/2002	*1300.00	36400.00	4093.39
09/01/2002	*1300.00	37700.00	4402.54
10/01/2002	*1300.00	39000.00	4712.40
11/01/2002	*1300.00	40300.00	5043.63
12/01/2002	*1300.00	41600.00	5374.87
01/01/2003	*1300.00	42900.00	5728.18
02/01/2003	*1300.00	44200.00	6092.54
03/01/2003	*1300.00	45500.00	6431.61
04/01/2003	*1300.00	46800.00	6818.05
05/01/2003	*1300.00	48100.00	7202.70
06/01/2003	*1300.00	49400.00	7611.22
07/01/2003	*1300.00	50700.00	8017.25
08/01/2003	*1300.00	52000.00	8447.85
09/01/2003	*1300.00	53300.00	8889.50
10/01/2003	*1300.00	54600.00	9327.58
11/01/2003	*1300.00	55900.00	9791.31
12/01/2003	*1300.00	57200.00	10250.76
01/01/2004	*1300.00	58500.00	10736.57
02/01/2004	*1300.00	59800.00	11232.06
03/01/2004	*1300.00	61100.00	11705.88
04/01/2004	*1300.00	62400.00	12223.40
05/01/2004	*1300.00	63700.00	12734.87
06/01/2004	*1300.00	65000.00	13274.41

07/01/2004	*1300.00	66300.00	13807.19
08/01/2004	*1300.00	67600.00	14368.75
09/01/2004	*1300.00	68900.00	14941.32
10/01/2004	*1300.00	70200.00	15506.07
11/01/2004	*1300.00	71500.00	16100.66
12/01/2004	*1300.00	72800.00	16686.73
01/01/2005	*1300.00	74100.00	17303.34
02/01/2005	*1300.00	75400.00	17932.68
03/01/2005	*1300.00	76700.00	18511.10
04/01/2005	*1300.00	78000.00	19162.52
05/01/2005	*1300.00	79300.00	19803.62
06/01/2005	*1300.00	80600.00	20477.12
07/01/2005	*1300.00	81900.00	21139.59
08/01/2005	*1300.00	83200.00	21835.18
09/01/2005	*1300.00	84500.00	22541.81
10/01/2005	*1300.00	85800.00	23236.33
11/01/2005	*1300.00	87100.00	23965.04
12/01/2005	*1300.00	88400.00	24680.93
01/01/2006	*1300.00	89700.00	25431.73
02/01/2006	*1300.00	91000.00	26193.56
03/01/2006	*1300.00	92300.00	26891.64
04/01/2006	*1300.00	93600.00	27675.56
05/01/2006	*1300.00	94900.00	28444.88
06/01/2006	*1300.00	96200.00	29250.88
07/01/2006	*1300.00	97500.00	30041.56
08/01/2006	*1300.00	97863.64	30864.13
09/01/2006	*1300.00	98695.46	31691.45
10/01/2006	*1300.00	99995.46	32502.65
11/01/2006	*1300.00	101295.46	33351.92
12/01/2006	*1300.00	102595.46	34184.49
01/01/2007	*1300.00	103895.46	35055.85
02/01/2007	*1300.00	105195.46	35938.25
03/01/2007	*1300.00	106495.46	36745.23
04/01/2007	*1300.00	107795.46	37649.71
05/01/2007	*1300.00	109095.46	38535.70
06/01/2007	*1300.00	110395.46	39462.26
07/01/2007	*1300.00	111695.46	40369.62
08/01/2007	*1300.00	112995.46	41318.27
09/01/2007	*1300.00	114295.46	42277.96
10/01/2007	*1300.00	115595.46	43217.37
11/01/2007	*1300.00	116895.46	44199.14
12/01/2007	*1300.00	118195.46	45159.92
01/01/2008	*1300.00	119495.46	46163.78
02/01/2008	*1300.00	120795.46	47175.90
03/01/2008	*1300.00	122095.46	48133.02
04/01/2008	*1300.00	115446.11	49151.96
05/01/2008	*1300.00	115557.16	50096.33
06/01/2008	*1300.00	115101.81	51069.80
06/09/2008	0.00	114441.81	51321.39
Totals	127400.00	114441.81	51321.39

* Indicates a payment due is designated as child support.

Notes: Payments are applied to oldest unpaid balance.
Interest and penalties are calculated using number of days past due.
Payments apply to principal amounts only.
Interest is not compounded, but accrued only.
Penalties calculated on past due child support amounts per NRS 125B.095.

Interest Rates Used by Program:

7.00% from Jan 1960 to Jun 1979	8.00% from Jul 1979 to Jun 1981
12.00% from Jul 1981 to Jun 1987	10.25% from Jul 1987 to Dec 1987
10.75% from Jan 1988 to Jun 1988	11.00% from Jul 1988 to Dec 1988
12.50% from Jan 1989 to Jun 1989	13.00% from Jul 1989 to Dec 1989
12.50% from Jan 1990 to Jun 1990	12.00% from Jul 1990 to Jun 1991
10.50% from Jul 1991 to Dec 1991	8.50% from Jan 1992 to Dec 1992
8.00% from Jan 1993 to Jun 1994	9.25% from Jul 1994 to Dec 1994
10.50% from Jan 1995 to Jun 1995	11.00% from Jul 1995 to Dec 1995
10.50% from Jan 1996 to Jun 1996	10.25% from Jul 1996 to Jun 1997
10.50% from Jul 1997 to Dec 1998	9.75% from Jan 1999 to Dec 1999
10.25% from Jan 2000 to Jun 2000	11.50% from Jul 2000 to Jun 2001
8.75% from Jul 2001 to Dec 2001	6.75% from Jan 2002 to Dec 2002
6.25% from Jan 2003 to Jun 2003	6.00% from Jul 2003 to Jun 2004
6.25% from Jul 2004 to Dec 2004	7.25% from Jan 2005 to Jun 2005
8.25% from Jul 2005 to Dec 2005	9.25% from Jan 2006 to Jun 2006
10.25% from Jul 2006 to Dec 2007	9.25% from Jan 2008 to Jun 2008
7.00% from Jul 2008 to Dec 2008	5.25% from Jan 2009 to Jun 2012

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* End Of Report *

ROBERT SCOTLUND VAILE
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case : 98-D-230385-D
Dept No.: I

EXHIBIT C

EXHIBIT C

Arrearage Calculation Summary
Monthly Arrears Using Decree Calculation

Page: 1

Report Date: 02/06/2012

Summary of Amounts Due

Total Principal Due 06/01/2012: \$132119.36
Total Interest Due 06/01/2012: \$75557.56
Total Penalty Due 06/01/2012: \$105693.07
Amount Due if paid on 06/01/2012: \$313369.99
Amount Due if paid on 06/02/2012: \$313425.04
Daily Amount accruing as of 06/02/2012: \$55.05

Accumulated Arrearage and Interest Table

Date Due	Amount Due	Date Received	Amount Received	Accum. Arrearage	Accum. Interest
03/01/2000	*1253.13	03/01/2000	0.00	1253.13	0.00
04/01/2000	*1253.13	04/01/2000	0.00	2506.26	10.87
05/01/2000	*1253.13	05/01/2000	0.00	3759.39	31.93
06/01/2000	*1253.13	06/01/2000	0.00	5012.52	64.57
07/01/2000	0.00	07/01/2000	0.00	5012.52	106.68
07/02/2000	*1764.88	07/02/2000	0.00	6777.40	108.26
08/02/2000	*1764.88	08/02/2000	0.00	8542.28	174.27
09/02/2000	*1764.88	09/02/2000	0.00	10307.16	257.48
10/02/2000	*1764.88	10/02/2000	0.00	12072.04	354.64
11/02/2000	*1764.88	11/02/2000	0.00	13836.92	472.22
12/02/2000	*1764.88	12/02/2000	0.00	15601.80	602.65
01/01/2001	0.00	01/01/2001	0.00	15601.80	749.72
01/02/2001	*1764.88	01/02/2001	0.00	17366.68	754.63
02/02/2001	*1764.88	02/02/2001	0.00	19131.56	924.26
03/02/2001	*1764.88	03/02/2001	0.00	20896.44	1093.03
04/02/2001	*1764.88	04/02/2001	0.00	22661.32	1297.13
05/02/2001	*1764.88	05/02/2001	0.00	24426.20	1511.33
06/01/2001	*1764.88	06/01/2001	0.00	26191.08	1742.21
07/01/2001	*1119.50	07/01/2001	0.00	27310.58	1989.76
08/01/2001	*1119.50	08/01/2001	0.00	28430.08	2192.72
09/01/2001	*1119.50	09/01/2001	0.00	29549.58	2404.00
10/01/2001	*1119.50	10/01/2001	0.00	30669.08	2616.52
11/01/2001	*1119.50	11/01/2001	0.00	31788.58	2844.43
12/01/2001	*1119.50	12/01/2001	0.00	32908.08	3073.05
01/01/2002	*1119.50	01/01/2002	0.00	34027.58	3317.61
02/01/2002	*1119.50	02/01/2002	0.00	35147.08	3512.68
03/01/2002	*1119.50	03/01/2002	0.00	36266.58	3694.68
04/01/2002	*1119.50	04/01/2002	0.00	37386.08	3902.59
05/01/2002	*1119.50	05/01/2002	0.00	38505.58	4110.00
06/01/2002	*1119.50	06/01/2002	0.00	39625.08	4330.75
07/01/2002	*1398.58	07/01/2002	0.00	41023.66	4550.59
08/01/2002	*1398.58	08/01/2002	0.00	42422.24	4785.77
09/01/2002	*1398.58	09/01/2002	0.00	43820.82	5028.98
10/01/2002	*1398.58	10/01/2002	0.00	45219.40	5272.09

11/01/2002	*1398.58	11/01/2002	0.00	46617.98	5531.33
12/01/2002	*1398.58	12/01/2002	0.00	48016.56	5789.96
01/01/2003	*1398.58	01/01/2003	0.00	49415.14	6065.24
02/01/2003	*1398.58	02/01/2003	0.00	50813.72	6327.54
03/01/2003	*1398.58	03/01/2003	0.00	52212.30	6571.17
04/01/2003	*1398.58	04/01/2003	0.00	53610.88	6848.32
05/01/2003	*1398.58	05/01/2003	0.00	55009.46	7123.72
06/01/2003	*1398.58	06/01/2003	0.00	56408.04	7415.72
07/01/2003	*2146.58	07/01/2003	0.00	58554.62	7705.49
08/01/2003	*2146.58	08/01/2003	0.00	60701.20	8003.88
09/01/2003	*2146.58	09/01/2003	0.00	62847.78	8313.21
10/01/2003	*2146.58	10/01/2003	0.00	64994.36	8623.14
11/01/2003	*2146.58	11/01/2003	0.00	67140.94	8954.34
12/01/2003	*2146.58	12/01/2003	0.00	69287.52	9285.45
01/01/2004	*2146.58	01/01/2004	0.00	71434.10	9638.53
02/01/2004	*2146.58	02/01/2004	0.00	73580.68	10001.56
03/01/2004	*2146.58	03/01/2004	0.00	75727.26	10351.37
04/01/2004	*2146.58	04/01/2004	0.00	77873.84	10736.21
05/01/2004	*2146.58	05/01/2004	0.00	80020.42	11119.20
06/01/2004	*2146.58	06/01/2004	0.00	82167.00	11525.86
07/01/2004	*1300.42	07/01/2004	0.00	83467.42	11929.96
08/01/2004	*1300.42	08/01/2004	0.00	84767.84	12371.81
09/01/2004	*1300.42	09/01/2004	0.00	86068.26	12820.55
10/01/2004	*1300.42	10/01/2004	0.00	87368.68	13261.47
11/01/2004	*1300.42	11/01/2004	0.00	88669.10	13723.98
12/01/2004	*1300.42	12/01/2004	0.00	89969.52	14178.22
01/01/2005	*1300.42	01/01/2005	0.00	91269.94	14654.50
02/01/2005	*1300.42	02/01/2005	0.00	92570.36	15216.49
03/01/2005	*1300.42	03/01/2005	0.00	93870.78	15731.34
04/01/2005	*1300.42	04/01/2005	0.00	95171.20	16309.35
05/01/2005	*1300.42	05/01/2005	0.00	96471.62	16876.47
06/01/2005	*1300.42	06/01/2005	0.00	97772.04	17470.49
07/01/2005	*1300.42	07/01/2005	0.00	99072.46	18053.11
08/01/2005	*1300.42	08/01/2005	0.00	100372.88	18747.29
09/01/2005	*1300.42	09/01/2005	0.00	101673.30	19450.59
10/01/2005	*1300.42	10/01/2005	0.00	102973.72	20140.02
11/01/2005	*1300.42	11/01/2005	0.00	104274.14	20861.54
12/01/2005	*1300.42	12/01/2005	0.00	105574.56	21568.61
01/01/2006	*1300.42	01/01/2006	0.00	106874.98	22308.35
02/01/2006	*1300.42	02/01/2006	0.00	108175.40	23147.98
03/01/2006	*1300.42	03/01/2006	0.00	109475.82	23915.58
04/01/2006	*1300.42	04/01/2006	0.00	110776.24	24775.64
05/01/2006	*1300.42	05/01/2006	0.00	112076.66	25617.84
06/01/2006	*1300.42	06/01/2006	0.00	113377.08	26498.33
07/01/2006	*353.13	07/01/2006	0.00	113730.21	27360.31
07/03/2006	*0.00	07/03/2006	468.18	113262.03	27424.19
07/18/2006	*0.00	07/18/2006	468.18	112793.85	27901.28
08/01/2006	*353.13	08/01/2006	0.00	113146.98	28344.73
08/02/2006	*0.00	08/02/2006	468.18	112678.80	28376.51
09/01/2006	*353.13	09/01/2006	0.00	113031.93	29325.79
10/01/2006	*353.13	10/01/2006	0.00	113385.06	30278.04
11/01/2006	*353.13	11/01/2006	0.00	113738.19	31265.11
12/01/2006	*353.13	12/01/2006	0.00	114091.32	32223.32
01/01/2007	*353.13	01/01/2007	0.00	114444.45	33216.54
02/01/2007	*353.13	02/01/2007	0.00	114797.58	34212.83
03/01/2007	*353.13	03/01/2007	0.00	115150.71	35115.49

04/01/2007	*353.13	04/01/2007	0.00	115503.84	36117.93
05/01/2007	*353.13	05/01/2007	0.00	115856.97	37091.01
06/01/2007	*353.13	06/01/2007	0.00	116210.10	38099.60
07/01/2007	*353.13	07/01/2007	0.00	116563.23	39078.63
08/01/2007	*353.13	08/01/2007	0.00	116916.36	40093.37
09/01/2007	*353.13	09/01/2007	0.00	117269.49	41111.18
10/01/2007	*353.13	10/01/2007	0.00	117622.62	42099.14
11/01/2007	*353.13	11/01/2007	0.00	117975.75	43123.10
12/01/2007	*353.13	12/01/2007	0.00	118328.88	44117.01
01/01/2008	*353.13	01/01/2008	0.00	118682.01	45147.11
02/01/2008	*353.13	02/01/2008	0.00	119035.14	46076.95
03/01/2008	*353.13	03/01/2008	0.00	119388.27	46949.39
03/25/2008	*0.00	03/25/2008	7949.35	111438.92	47673.55
04/01/2008	*353.13	04/01/2008	0.00	111792.05	47870.70
04/22/2008	*0.00	04/22/2008	575.00	111217.05	48464.02
04/28/2008	*0.00	04/28/2008	600.00	110617.05	48632.67
05/01/2008	*353.13	05/01/2008	0.00	110970.18	48716.54
05/13/2008	*0.00	05/13/2008	660.00	110310.18	49053.09
05/23/2008	*0.00	05/23/2008	660.00	109650.18	49331.88
05/30/2008	*0.00	05/30/2008	435.35	109214.83	49525.86
06/01/2008	*353.13	06/01/2008	0.00	109567.96	49581.07
06/09/2008	*0.00	06/09/2008	396.00	109171.96	49802.60
06/20/2008	*0.00	06/20/2008	660.00	108511.96	50106.10
07/01/2008	*2708.33	07/01/2008	0.00	111220.29	50407.77
07/07/2008	*0.00	07/07/2008	396.00	110824.29	50535.40
07/21/2008	*0.00	07/21/2008	396.00	110428.29	50832.14
08/01/2008	*2708.33	08/01/2008	0.00	113136.62	51064.46
08/05/2008	*0.00	08/05/2008	660.00	112476.62	51151.02
08/19/2008	*0.00	08/19/2008	660.00	111816.62	51452.18
09/01/2008	*2708.33	09/01/2008	0.00	114524.95	51730.20
09/02/2008	*0.00	09/02/2008	396.00	114128.95	51752.10
09/15/2008	*0.00	09/15/2008	396.00	113732.95	52035.86
09/29/2008	*0.00	09/29/2008	396.00	113336.95	52340.39
10/01/2008	*2708.33	10/01/2008	0.00	116045.28	52383.75
10/16/2008	*0.00	10/16/2008	635.00	115410.28	52716.66
10/28/2008	*0.00	10/28/2008	660.00	114750.28	52981.54
11/01/2008	*2708.33	11/01/2008	0.00	117458.61	53069.33
11/12/2008	*0.00	11/12/2008	396.00	117062.61	53316.44
11/24/2008	*0.00	11/24/2008	660.00	116402.61	53585.11
12/01/2008	*2708.33	12/01/2008	0.00	119110.94	53740.95
12/08/2008	*0.00	12/08/2008	660.00	118450.94	53900.41
12/08/2008	*0.00	12/08/2008	4000.00	114450.94	53900.41
12/22/2008	*0.00	12/22/2008	660.00	113790.94	54206.87
01/01/2009	*2708.33	01/01/2009	0.00	116499.27	54424.50
01/12/2009	*0.00	01/12/2009	660.00	115839.27	54608.82
01/21/2009	*0.00	01/21/2009	660.00	115179.27	54758.78
01/23/2009	*0.00	01/23/2009	2000.00	113179.27	54791.91
02/01/2009	*2708.33	02/01/2009	0.00	115887.60	54938.43
02/02/2009	*0.00	02/02/2009	660.00	115227.60	54955.10
02/17/2009	*0.00	02/17/2009	660.00	114567.60	55203.70
02/22/2009	*0.00	02/22/2009	1516.35	113051.25	55286.10
02/26/2009	*0.00	02/26/2009	2000.00	111051.25	55351.14
03/01/2009	*2708.33	03/01/2009	0.00	113759.58	55399.06
03/02/2009	*0.00	03/02/2009	660.00	113099.58	55415.42
03/16/2009	*0.00	03/16/2009	660.00	112439.58	55643.17
03/30/2009	*0.00	03/30/2009	2000.00	110439.58	55869.59

03/30/2009	*0.00	03/30/2009	660.00	109779.58	55869.59
04/01/2009	*2708.33	04/01/2009	0.00	112487.91	55901.17
04/13/2009	*0.00	04/13/2009	660.00	111827.91	56095.33
04/21/2009	*0.00	04/21/2009	2000.00	109827.91	56224.01
04/27/2009	*0.00	04/27/2009	660.00	109167.91	56318.79
05/01/2009	*2708.33	05/01/2009	0.00	111876.24	56381.60
05/11/2009	*0.00	05/11/2009	660.00	111216.24	56542.52
05/26/2009	*0.00	05/26/2009	660.00	110556.24	56782.47
05/26/2009	*0.00	05/26/2009	2000.00	108556.24	56782.47
06/01/2009	*1950.00	06/01/2009	0.00	110506.24	56876.16
06/08/2009	*0.00	06/08/2009	660.00	109846.24	56987.42
06/22/2009	*0.00	06/22/2009	660.00	109186.24	57208.62
06/22/2009	*0.00	06/22/2009	2000.00	107186.24	57208.62
07/01/2009	*1800.00	07/01/2009	0.00	108986.24	57347.37
07/07/2009	*0.00	07/07/2009	660.00	108326.24	57441.43
07/20/2009	*0.00	07/20/2009	660.00	107666.24	57643.98
07/31/2009	*0.00	07/31/2009	660.00	107006.24	57814.33
08/01/2009	*1800.00	08/01/2009	0.00	108806.24	57829.72
08/21/2009	*0.00	08/21/2009	660.00	108146.24	58142.73
08/31/2009	*0.00	08/31/2009	660.00	107486.24	58298.28
09/01/2009	*1800.00	09/01/2009	0.00	109286.24	58313.74
09/16/2009	*0.00	09/16/2009	660.00	108626.24	58549.53
09/28/2009	*0.00	09/28/2009	660.00	107966.24	58737.02
10/01/2009	*1800.00	10/01/2009	0.00	109766.24	58783.61
10/13/2009	*0.00	10/13/2009	632.00	109134.24	58973.07
10/23/2009	*0.00	10/23/2009	660.00	108474.24	59130.04
11/01/2009	*1800.00	11/01/2009	0.00	110274.24	59270.46
11/09/2009	*0.00	11/09/2009	660.00	109614.24	59397.36
11/23/2009	*0.00	11/23/2009	660.00	108954.24	59618.09
12/01/2009	*1800.00	12/01/2009	0.00	110754.24	59743.46
12/07/2009	*0.00	12/07/2009	660.00	110094.24	59839.04
12/21/2009	*0.00	12/21/2009	660.00	109434.24	60060.74
01/01/2010	*1800.00	01/01/2010	0.00	111234.24	60233.88
01/04/2010	*0.00	01/04/2010	660.00	110574.24	60281.88
01/15/2010	*0.00	01/15/2010	660.00	109914.24	60456.83
01/29/2010	*0.00	01/29/2010	660.00	109254.24	60678.16
02/01/2010	*1800.00	02/01/2010	0.00	111054.24	60725.31
02/16/2010	*0.00	02/16/2010	660.00	110394.24	60964.91
03/01/2010	*1800.00	03/01/2010	660.00	111534.24	61171.33
03/15/2010	*0.00	03/15/2010	660.00	110874.24	61395.93
03/29/2010	*0.00	03/29/2010	660.00	110214.24	61619.20
04/01/2010	*1800.00	04/01/2010	0.00	112014.24	61666.76
04/15/2010	*0.00	04/15/2010	660.00	111354.24	61892.32
05/01/2010	*1800.00	05/01/2010	0.00	113154.24	62148.59
06/01/2010	*1800.00	06/01/2010	0.00	114954.24	62653.13
07/01/2010	*1367.76	07/01/2010	0.00	116322.00	63149.17
08/01/2010	*1367.76	08/01/2010	0.00	117689.76	63667.83
09/01/2010	*1367.76	09/01/2010	0.00	119057.52	64192.60
10/01/2010	*1367.76	10/01/2010	0.00	120425.28	64706.34
11/01/2010	*1367.76	11/01/2010	0.00	121793.04	65243.31
11/19/2010	*0.00	11/19/2010	635.00	121158.04	65558.63
12/01/2010	*1367.76	12/01/2010	0.00	122525.80	65767.76
12/06/2010	*0.00	12/06/2010	660.00	121865.80	65855.87
12/17/2010	*0.00	12/17/2010	660.00	121205.80	66048.69
01/01/2011	*1367.76	01/01/2011	0.00	122573.56	66310.20
01/03/2011	*0.00	01/03/2011	660.00	121913.56	66345.46

01/18/2011	*0.00	01/18/2011	660.00	121253.56	66608.49
02/01/2011	*1367.76	02/01/2011	660.00	121961.32	66852.66
02/14/2011	*0.00	02/14/2011	660.00	121301.32	67080.71
03/01/2011	*1367.76	03/01/2011	690.00	121979.08	67342.42
03/14/2011	*0.00	03/14/2011	660.00	121319.08	67570.50
03/28/2011	*0.00	03/28/2011	660.00	120659.08	67814.80
04/01/2011	*1367.76	04/01/2011	0.00	122026.84	67884.22
04/11/2011	*0.00	04/11/2011	692.00	121334.84	68059.74
04/26/2011	*0.00	04/26/2011	660.00	120674.84	68321.53
05/01/2011	*1367.76	05/01/2011	0.00	122042.60	68408.31
05/09/2011	*0.00	05/09/2011	660.00	121382.60	68548.75
05/23/2011	*0.00	05/23/2011	660.00	120722.60	68793.17
06/01/2011	*1367.76	06/01/2011	0.00	122090.36	68949.45
06/08/2011	*0.00	06/08/2011	660.00	121430.36	69072.38
06/20/2011	*0.00	06/20/2011	660.00	120770.36	69281.97
07/01/2011	*1416.45	07/01/2011	0.00	122186.81	69473.05
07/05/2011	*0.00	07/05/2011	660.00	121526.81	69543.35
08/01/2011	*1416.45	08/01/2011	0.00	122943.26	70015.31
09/01/2011	*1416.45	09/01/2011	0.00	124359.71	70563.50
10/01/2011	*1416.45	10/01/2011	0.00	125776.16	71100.12
10/25/2011	*0.00	10/25/2011	691.20	125084.96	71534.31
11/01/2011	*1416.45	11/01/2011	0.00	126501.41	71660.25
11/11/2011	*0.00	11/11/2011	716.20	125785.21	71842.20
11/30/2011	*0.00	11/30/2011	716.20	125069.01	72185.96
12/01/2011	*1416.45	12/01/2011	0.00	126485.46	72203.95
12/12/2011	*0.00	12/12/2011	716.20	125769.26	72404.07
01/01/2012	*1416.45	01/01/2012	0.00	127185.71	72765.87
01/03/2012	*0.00	01/03/2012	716.20	126469.51	72802.36
01/11/2012	*0.00	01/11/2012	716.20	125753.31	72947.49
01/23/2012	*0.00	01/23/2012	716.20	125037.11	73163.95
02/01/2012	*1416.45	02/01/2012	0.00	126453.56	73325.37
03/01/2012	*1416.45	03/01/2012	0.00	127870.01	73851.40
04/01/2012	*1416.45	04/01/2012	0.00	129286.46	74420.00
05/01/2012	*1416.45	05/01/2012	0.00	130702.91	74976.36
06/01/2012	*1416.45	06/01/2012	0.00	132119.36	75557.56
Totals	208604.35		76484.99	132119.36	75557.56

* Indicates a payment due is designated as child support.

Child Support Penalty Table

Date Due	Amount Due	Accum. Child Sup. Arrearage	Accum. Penalty
03/01/2000	*1253.13	1253.13	0.00
04/01/2000	*1253.13	2506.26	10.61
05/01/2000	*1253.13	3759.39	31.15
06/01/2000	*1253.13	5012.52	62.99
07/02/2000	*1764.88	6777.40	105.45
08/02/2000	*1764.88	8542.28	162.85
09/02/2000	*1764.88	10307.16	235.21
10/02/2000	*1764.88	12072.04	319.69
11/02/2000	*1764.88	13836.92	421.94
12/02/2000	*1764.88	15601.80	535.36
01/02/2001	*1764.88	17366.68	667.52
02/02/2001	*1764.88	19131.56	815.01
03/02/2001	*1764.88	20896.44	961.78
04/02/2001	*1764.88	22661.32	1139.25
05/02/2001	*1764.88	24426.20	1325.51
06/01/2001	*1764.88	26191.08	1526.27
07/01/2001	*1119.50	27310.58	1741.54
08/01/2001	*1119.50	28430.08	1973.50
09/01/2001	*1119.50	29549.58	2214.96
10/01/2001	*1119.50	30669.08	2457.83
11/01/2001	*1119.50	31788.58	2718.31
12/01/2001	*1119.50	32908.08	2979.58
01/01/2002	*1119.50	34027.58	3259.08
02/01/2002	*1119.50	35147.08	3548.08
03/01/2002	*1119.50	36266.58	3817.70
04/01/2002	*1119.50	37386.08	4125.72
05/01/2002	*1119.50	38505.58	4433.00
06/01/2002	*1119.50	39625.08	4760.03
07/01/2002	*1398.58	41023.66	5085.72
08/01/2002	*1398.58	42422.24	5434.14
09/01/2002	*1398.58	43820.82	5794.44
10/01/2002	*1398.58	45219.40	6154.61
11/01/2002	*1398.58	46617.98	6538.66
12/01/2002	*1398.58	48016.56	6921.83
01/01/2003	*1398.58	49415.14	7329.64
02/01/2003	*1398.58	50813.72	7749.33
03/01/2003	*1398.58	52212.30	8139.13
04/01/2003	*1398.58	53610.88	8582.58
05/01/2003	*1398.58	55009.46	9023.22
06/01/2003	*1398.58	56408.04	9490.42
07/01/2003	*2146.58	58554.62	9954.05
08/01/2003	*2146.58	60701.20	10451.36
09/01/2003	*2146.58	62847.78	10966.90
10/01/2003	*2146.58	64994.36	11483.46
11/01/2003	*2146.58	67140.94	12035.47
12/01/2003	*2146.58	69287.52	12587.31
01/01/2004	*2146.58	71434.10	13175.78
02/01/2004	*2146.58	73580.68	13780.82
03/01/2004	*2146.58	75727.26	14363.84
04/01/2004	*2146.58	77873.84	15005.25

05/01/2004	*2146.58	80020.42	15643.56
06/01/2004	*2146.58	82167.00	16321.33
07/01/2004	*1300.42	83467.42	16994.83
08/01/2004	*1300.42	84767.84	17701.79
09/01/2004	*1300.42	86068.26	18419.77
10/01/2004	*1300.42	87368.68	19125.25
11/01/2004	*1300.42	88669.10	19865.25
12/01/2004	*1300.42	89969.52	20592.05
01/01/2005	*1300.42	91269.94	21354.09
02/01/2005	*1300.42	92570.36	22129.26
03/01/2005	*1300.42	93870.78	22839.39
04/01/2005	*1300.42	95171.20	23636.64
05/01/2005	*1300.42	96471.62	24418.87
06/01/2005	*1300.42	97772.04	25238.22
07/01/2005	*1300.42	99072.46	26041.83
08/01/2005	*1300.42	100372.88	26883.26
09/01/2005	*1300.42	101673.30	27735.75
10/01/2005	*1300.42	102973.72	28571.42
11/01/2005	*1300.42	104274.14	29445.99
12/01/2005	*1300.42	105574.56	30303.04
01/01/2006	*1300.42	106874.98	31199.70
02/01/2006	*1300.42	108175.40	32107.40
03/01/2006	*1300.42	109475.82	32937.24
04/01/2006	*1300.42	110776.24	33867.04
05/01/2006	*1300.42	112076.66	34777.53
06/01/2006	*1300.42	113377.08	35729.41
07/01/2006	*353.13	113730.21	36661.28
07/03/2006	*0.00	113262.03	36723.59
07/18/2006	*0.00	112793.85	37189.05
08/01/2006	*353.13	113146.98	37621.69
08/02/2006	*0.00	112678.80	37652.69
09/01/2006	*353.13	113031.93	38578.81
10/01/2006	*353.13	113385.06	39507.84
11/01/2006	*353.13	113738.19	40470.84
12/01/2006	*353.13	114091.32	41405.67
01/01/2007	*353.13	114444.45	42374.67
02/01/2007	*353.13	114797.58	43346.66
03/01/2007	*353.13	115150.71	44227.30
04/01/2007	*353.13	115503.84	45205.29
05/01/2007	*353.13	115856.97	46154.64
06/01/2007	*353.13	116210.10	47138.63
07/01/2007	*353.13	116563.23	48093.78
08/01/2007	*353.13	116916.36	49083.77
09/01/2007	*353.13	117269.49	50076.76
10/01/2007	*353.13	117622.62	51040.62
11/01/2007	*353.13	117975.75	52039.61
12/01/2007	*353.13	118328.88	53009.27
01/01/2008	*353.13	118682.01	54014.25
02/01/2008	*353.13	119035.14	55019.48
03/01/2008	*353.13	119388.27	55962.66
03/25/2008	*0.00	111438.92	56745.53
04/01/2008	*353.13	111792.05	56958.67
04/22/2008	*0.00	111217.05	57600.10
04/28/2008	*0.00	110617.05	57782.42
05/01/2008	*353.13	110970.18	57873.09
05/13/2008	*0.00	110310.18	58236.93

05/23/2008	*0.00	109650.18	58538.32
05/30/2008	*0.00	109214.83	58748.03
06/01/2008	*353.13	109567.96	58807.71
06/09/2008	*0.00	109171.96	59047.21
06/20/2008	*0.00	108511.96	59375.32
07/01/2008	*2708.33	111220.29	59701.45
07/07/2008	*0.00	110824.29	59883.78
07/21/2008	*0.00	110428.29	60307.70
08/01/2008	*2708.33	113136.62	60639.58
08/05/2008	*0.00	112476.62	60763.23
08/19/2008	*0.00	111816.62	61193.47
09/01/2008	*2708.33	114524.95	61590.63
09/02/2008	*0.00	114128.95	61621.92
09/15/2008	*0.00	113732.95	62027.30
09/29/2008	*0.00	113336.95	62462.34
10/01/2008	*2708.33	116045.28	62524.28
10/16/2008	*0.00	115410.28	62999.87
10/28/2008	*0.00	114750.28	63378.27
11/01/2008	*2708.33	117458.61	63503.68
11/12/2008	*0.00	117062.61	63856.69
11/24/2008	*0.00	116402.61	64240.50
12/01/2008	*2708.33	119110.94	64463.13
12/08/2008	*0.00	118450.94	64690.94
12/08/2008	*0.00	114450.94	64690.94
12/22/2008	*0.00	113790.94	65128.73
01/01/2009	*2708.33	116499.27	65439.64
01/12/2009	*0.00	115839.27	65790.73
01/21/2009	*0.00	115179.27	66076.36
01/23/2009	*0.00	113179.27	66139.47
02/01/2009	*2708.33	115887.60	66418.54
02/02/2009	*0.00	115227.60	66450.29
02/17/2009	*0.00	114567.60	66923.83
02/22/2009	*0.00	113051.25	67080.77
02/26/2009	*0.00	111051.25	67204.67
03/01/2009	*2708.33	113759.58	67295.94
03/02/2009	*0.00	113099.58	67327.11
03/16/2009	*0.00	112439.58	67760.91
03/30/2009	*0.00	110439.58	68192.19
03/30/2009	*0.00	109779.58	68192.19
04/01/2009	*2708.33	112487.91	68252.34
04/13/2009	*0.00	111827.91	68622.17
04/21/2009	*0.00	109827.91	68867.27
04/27/2009	*0.00	109167.91	69047.81
05/01/2009	*2708.33	111876.24	69167.44
05/11/2009	*0.00	111216.24	69473.95
05/26/2009	*0.00	110556.24	69931.01
05/26/2009	*0.00	108556.24	69931.01
06/01/2009	*1950.00	110506.24	70109.46
06/08/2009	*0.00	109846.24	70321.39
06/22/2009	*0.00	109186.24	70742.71
06/22/2009	*0.00	107186.24	70742.71
07/01/2009	*1800.00	108986.24	71007.01
07/07/2009	*0.00	108326.24	71186.16
07/20/2009	*0.00	107666.24	71571.98
07/31/2009	*0.00	107006.24	71896.46
08/01/2009	*1800.00	108806.24	71925.77

08/21/2009	*0.00	108146.24	72521.97
08/31/2009	*0.00	107486.24	72818.26
09/01/2009	*1800.00	109286.24	72847.71
09/16/2009	*0.00	108626.24	73296.83
09/28/2009	*0.00	107966.24	73653.96
10/01/2009	*1800.00	109766.24	73742.70
10/13/2009	*0.00	109134.24	74103.57
10/23/2009	*0.00	108474.24	74402.57
11/01/2009	*1800.00	110274.24	74670.04
11/09/2009	*0.00	109614.24	74911.74
11/23/2009	*0.00	108954.24	75332.18
12/01/2009	*1800.00	110754.24	75570.98
12/07/2009	*0.00	110094.24	75753.04
12/21/2009	*0.00	109434.24	76175.32
01/01/2010	*1800.00	111234.24	76505.13
01/04/2010	*0.00	110574.24	76596.55
01/15/2010	*0.00	109914.24	76929.79
01/29/2010	*0.00	109254.24	77351.38
02/01/2010	*1800.00	111054.24	77441.18
02/16/2010	*0.00	110394.24	77897.56
03/01/2010	*1800.00	111534.24	78290.75
03/15/2010	*0.00	110874.24	78718.55
03/29/2010	*0.00	110214.24	79143.82
04/01/2010	*1800.00	112014.24	79234.41
04/15/2010	*0.00	111354.24	79664.05
05/01/2010	*1800.00	113154.24	80152.18
06/01/2010	*1800.00	114954.24	81113.22
07/01/2010	*1367.76	116322.00	82058.05
08/01/2010	*1367.76	117689.76	83045.99
09/01/2010	*1367.76	119057.52	84045.54
10/01/2010	*1367.76	120425.28	85024.10
11/01/2010	*1367.76	121793.04	86046.89
11/19/2010	*0.00	121158.04	86647.51
12/01/2010	*1367.76	122525.80	87045.84
12/06/2010	*0.00	121865.80	87213.68
12/17/2010	*0.00	121205.80	87580.95
01/01/2011	*1367.76	122573.56	88079.05
01/03/2011	*0.00	121913.56	88146.22
01/18/2011	*0.00	121253.56	88647.23
02/01/2011	*1367.76	121961.32	89112.32
02/14/2011	*0.00	121301.32	89546.70
03/01/2011	*1367.76	121979.08	90045.20
03/14/2011	*0.00	121319.08	90479.64
03/28/2011	*0.00	120659.08	90944.98
04/01/2011	*1367.76	122026.84	91077.21
04/11/2011	*0.00	121334.84	91411.53
04/26/2011	*0.00	120674.84	91910.16
05/01/2011	*1367.76	122042.60	92075.47
05/09/2011	*0.00	121382.60	92342.96
05/23/2011	*0.00	120722.60	92808.54
06/01/2011	*1367.76	122090.36	93106.21
06/08/2011	*0.00	121430.36	93340.36
06/20/2011	*0.00	120770.36	93739.58
07/01/2011	*1416.45	122186.81	94103.54
07/05/2011	*0.00	121526.81	94237.45
08/01/2011	*1416.45	122943.26	95136.41

09/01/2011	*1416.45	124359.71	96180.59
10/01/2011	*1416.45	125776.16	97202.72
10/25/2011	*0.00	125084.96	98029.74
11/01/2011	*1416.45	126501.41	98269.63
11/11/2011	*0.00	125785.21	98616.21
11/30/2011	*0.00	125069.01	99270.98
12/01/2011	*1416.45	126485.46	99305.25
12/12/2011	*0.00	125769.26	99686.44
01/01/2012	*1416.45	127185.71	100375.59
01/03/2012	*0.00	126469.51	100445.09
01/11/2012	*0.00	125753.31	100721.52
01/23/2012	*0.00	125037.11	101133.83
02/01/2012	*1416.45	126453.56	101441.30
03/01/2012	*1416.45	127870.01	102443.25
04/01/2012	*1416.45	129286.46	103526.30
05/01/2012	*1416.45	130702.91	104586.03
06/01/2012	*1416.45	132119.36	105693.07
	-----	-----	-----
Totals	208604.35	132119.36	105693.07

* Indicates a payment due is designated as child support.

Notes: Payments are applied to oldest unpaid balance.
Interest and penalties are calculated using number of days past due.
Payments apply to principal amounts only.
Interest is not compounded, but accrued only.
Penalties calculated on past due child support amounts per NRS 125B.095.

Interest Rates Used by Program:

7.00% from Jan 1960 to Jun 1979	8.00% from Jul 1979 to Jun 1981
12.00% from Jul 1981 to Jun 1987	10.25% from Jul 1987 to Dec 1987
10.75% from Jan 1988 to Jun 1988	11.00% from Jul 1988 to Dec 1988
12.50% from Jan 1989 to Jun 1989	13.00% from Jul 1989 to Dec 1989
12.50% from Jan 1990 to Jun 1990	12.00% from Jul 1990 to Jun 1991
10.50% from Jul 1991 to Dec 1991	8.50% from Jan 1992 to Dec 1992
8.00% from Jan 1993 to Jun 1994	9.25% from Jul 1994 to Dec 1994
10.50% from Jan 1995 to Jun 1995	11.00% from Jul 1995 to Dec 1995
10.50% from Jan 1996 to Jun 1996	10.25% from Jul 1996 to Jun 1997
10.50% from Jul 1997 to Dec 1998	9.75% from Jan 1999 to Dec 1999
10.25% from Jan 2000 to Jun 2000	11.50% from Jul 2000 to Jun 2001
8.75% from Jul 2001 to Dec 2001	6.75% from Jan 2002 to Dec 2002
6.25% from Jan 2003 to Jun 2003	6.00% from Jul 2003 to Jun 2004
6.25% from Jul 2004 to Dec 2004	7.25% from Jan 2005 to Jun 2005
8.25% from Jul 2005 to Dec 2005	9.25% from Jan 2006 to Jun 2006
10.25% from Jul 2006 to Dec 2007	9.25% from Jan 2008 to Jun 2008
7.00% from Jul 2008 to Dec 2008	5.25% from Jan 2009 to Jun 2012

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* End Of Report *

ROBERT SCOTLUND VAIL
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case No.: 98-D-230385-D
Dept No.: I

EXHIBIT D

EXHIBIT D

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- ** ALSO ADMITTED IN FLORIDA
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- ‡ FELLOW, INTERNATIONAL ACADEMY OF MATRIMONIAL LAWYERS
- ◆ NEVADA BOARD CERTIFIED FAMILY LAW SPECIALIST
- ◆ BOARD CERTIFIED FAMILY LAW TRIAL ADVOCATE
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TISHA A. WELLS
DEISY MARTINEZ-VIERA
MARY STEELE
RICHARD L. CRANE
BRENDA GRAEOLA

FIRM ADMINISTRATOR

SETH WILLICK

E-MAIL ADDRESSES:

(FIRST NAME OF INTENDED RECIPIENT)@WILLICKLAWGROUP.COM

February 24, 2012

Mr. Robert Scotlund Vaile
1163 South Main #202
Chelsea, MI 48118

Re: NV Supreme Court Reversal and Remand; Demand for Payment
Sent via U.S. Mail with courtesy copy sent to scotlund@vaile.info and
legal@infosec.privacyport.com

Dear Mr. Vaile:

As you should be aware by now, the Nevada Supreme Court has issued its reversal and remand in consolidated cases 53687 and 53798. Remittitur has issued.

That decision reversed the entirety of the order issued by the lower court for the sum certain child support of \$1,300 and reversed the lower court's calculation methodology for penalties on child support arrearages. Additionally, the Court has required that we recalculate child support using the formula that you created and had entered in your divorce action in 1998. Lastly, the lower court is not allowed to modify the child support in any manner and has been relegated to a court of enforcement only.

We have completed our re-calculation and have determined that your child support arrears as of February 1, 2012, are now \$301,220.23. We have also determined that your monthly child support payment is and will remain \$2,708.33. This includes the 18% of your gross income as of July 1, 2011, with the remainder being applied to your arrearages in accordance with NRS 125B.100.¹

¹ NRS 125B.100 requires that you continue to pay the same amount of ordered child support that was due and owing before Kaia emancipated until all arrears are satisfied. Using your formula, your child support for the month before Kaia emancipated was \$2,708.33. That amount can't be changed by any court in the world until the arrearages are satisfied.

Mr. Robert Scotlund Vaile

February 24, 2012

Page 2

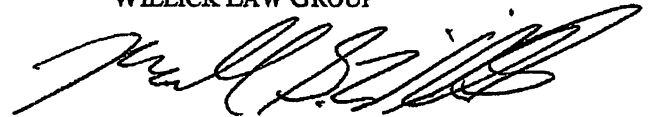
We are currently drafting a *Motion for an Order to Show Cause* why you should not be held in contempt. We are willing to take this *Motion* off calendar if you immediately begin payments of \$2,708.33 per month as and for your child support and arrearages. We also will require a good faith payment of \$1,000 toward your attorney's fees judgments rendered in the lower court and then toward your massive tort judgments and fee awards from other courts.

You are reminded that, as to child support, the Nevada District Court has now lost jurisdiction to do anything but enforce the child support award that you devised. That jurisdiction includes being able to hold you in contempt and issuing bench warrants if you fail to comply. No argument that you can make to reduce the amount of child support ordered or the amount of the payment is within the jurisdiction of the Nevada courts. Don't waste your time trying.²

Though we will file our *Motion* – probably before you get this letter – we will take it off calendar if you begin payments of \$3,708.33 per month by March 9, 2012. Failure to provide payment by that date will result in us moving forward with the *Order to Show Cause*, and seeking all available sanctions.

Please consider this a good faith attempt to settle this case without further litigation and in accordance with EDCR 5.11.

Sincerely,
WILICK LAW GROUP



Marshal S. Willick, Esq.

Encl: Copy of calculations showing arrearages

P:\wp13\VAILE\RLC3731.WPD

² Please note that the Supreme Court found that Nevada still has personal jurisdiction over you for this purpose. We hope that settles that issue once and for all.

ROBERT SCOTLUND VAILE,
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case 1:98-D-230385-D
Dept No.: I

EXHIBIT E

EXHIBIT E

OFFICE OF THE DISTRICT ATTORNEY



DAVID ROGER
District Attorney

Family Support Division
(702) 671-9200 - TDD (702) 385-7486 (for the hearing impaired)

Legal-Secretarial
1900 East Flamingo Road, Suite 100, Las Vegas, NV 89119-5168
Fax: (702) 366-2440

TERESA M. LOWRY
Assistant District Attorney

CHRIS OWENS
Assistant District Attorney

MARY-ANNE MILLER
County Counsel

JEFFREY J. WITTHUN
Assistant Director

FA=E

November 22, 2011

MARSHAL WILICK, ESQ
3591 E BONANZA RD #200
LAS VEGAS NV 89110-2101

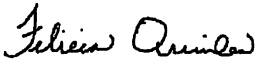
Re: Cisilie Vaile Prosboll vs. Robert Vaile
Our case no.: UPI-522604100A

Dear Mr. Willick:

Please find enclosed an audit of the above-referenced case which calculates child support owed by Mr. Vaile through October 31, 2011 in response to your recent request for updated figures. The audit begins with arrears and interest reduced to judgment in the October 9, 2008 order in 98-D-230385-D and accrues child support at \$1300.00 per that order. Throughout the litigation that followed this order here and in California, we have found no other order changing the child support figures.

If there is a discrepancy, please contact the case manager, Ms. Jezek at (702) 671-9459 with specific error, including dates. Thank you in advance for your courtesies and cooperation regarding this matter.

Sincerely,


FELICIA R. QUINLAN
Deputy District Attorney

FRQ/dlv

Enclosure: Audit

Custodian Financial Audit (part 1 of 2)

Run Date: 11/10/2011

Run Time: 03:55 PM

NCP Name: Vaile , Robert
 CST Name: Vaile Porsboll, Cisilie

Case ID: 522604100A
 Docket#: 00000109978

Office: 02

Prepared By: ARNDTD
 Last Updated By: ARNDTD

Prepared By Date: 11/10/2011
 Last Updated By Date: 11/10/2011

Provision Type: Child Support

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Arrears		Adjudicated Arrears		
					Adjustment Amount	Running Balance	Adjustment Amount	Running Balance	
1	08/01/2008	J	0.00	0.00	0.00	0.00	118369.96	118369.96	1
2	08/01/2008	O	1300.00	0.00	1300.00	1300.00	0.00	118369.96	2
3	08/11/2008	P	0.00	660.00	-660.00	640.00	0.00	118369.96	3
4	08/25/2008	P	0.00	660.00	-640.00	0.00	-20.00	118349.96	4
5	08/31/2008	M	0.00	0.00	0.00	0.00	0.00	118349.96	5
6	09/01/2008	O	1300.00	0.00	1300.00	1300.00	0.00	118349.96	6
7	09/08/2008	P	0.00	660.00	-660.00	640.00	0.00	118349.96	7
8	09/22/2008	P	0.00	660.00	-640.00	0.00	-20.00	118329.96	8
9	09/30/2008	M	0.00	0.00	0.00	0.00	0.00	118329.96	9
10	10/01/2008	O	1300.00	0.00	1300.00	1300.00	0.00	118329.96	10
11	10/06/2008	P	0.00	660.00	-660.00	640.00	0.00	118329.96	11
12	10/20/2008	P	0.00	660.00	-640.00	0.00	-20.00	118309.96	12
13	10/31/2008	M	0.00	0.00	0.00	0.00	0.00	118309.96	13
14	11/01/2008	O	1300.00	0.00	1300.00	1300.00	0.00	118309.96	14
15	11/03/2008	P	0.00	660.00	-660.00	640.00	0.00	118309.96	15
16	11/17/2008	P	0.00	660.00	-640.00	0.00	-20.00	118289.96	16
17	11/26/2008	P	0.00	4000.00	0.00	0.00	-4000.00	114289.96	17
18	11/30/2008	M	0.00	0.00	0.00	0.00	0.00	114289.96	18
19	12/01/2008	O	1300.00	0.00	1300.00	1300.00	0.00	114289.96	19
20	12/01/2008	P	0.00	660.00	-660.00	640.00	0.00	114289.96	20
21	12/16/2008	P	0.00	660.00	-640.00	0.00	-20.00	114269.96	21

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Arrears		Adjudicated Arrears		
					Adjustment Amount	Running Balance	Adjustment Amount	Running Balance	
22	12/31/2008	M	0.00	0.00	0.00	0.00	0.00	114269.96	22
23	01/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	114269.96	23
24	01/02/2009	P	0.00	660.00	-660.00	640.00	0.00	114269.96	24
25	01/12/2009	P	0.00	660.00	-640.00	0.00	-20.00	114249.96	25
26	01/15/2009	P	0.00	2000.00	0.00	0.00	-2000.00	112249.96	26
27	01/26/2009	P	0.00	660.00	0.00	0.00	-660.00	111589.96	27
28	01/31/2009	M	0.00	0.00	0.00	0.00	0.00	111589.96	28
29	02/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	111589.96	29
30	02/09/2009	P	0.00	660.00	-660.00	640.00	0.00	111589.96	30
31	02/19/2009	P	0.00	2000.00	-640.00	0.00	-1360.00	110229.96	31
32	02/23/2009	P	0.00	660.00	0.00	0.00	-660.00	109569.96	32
33	02/28/2009	M	0.00	0.00	0.00	0.00	0.00	109569.96	33
34	03/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	109569.96	34
35	03/09/2009	P	0.00	660.00	-660.00	640.00	0.00	109569.96	35
36	03/18/2009	P	0.00	2000.00	-640.00	0.00	-1360.00	108209.96	36
37	03/23/2009	P	0.00	660.00	0.00	0.00	-660.00	107549.96	37
38	03/31/2009	M	0.00	0.00	0.00	0.00	0.00	107549.96	38
39	04/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	107549.96	39
40	04/06/2009	P	0.00	660.00	-660.00	640.00	0.00	107549.96	40
41	04/14/2009	P	0.00	2000.00	-640.00	0.00	-1360.00	106189.96	41
42	04/22/2009	P	0.00	660.00	0.00	0.00	-660.00	105529.96	42
43	04/30/2009	M	0.00	0.00	0.00	0.00	0.00	105529.96	43
44	05/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	105529.96	44
45	05/04/2009	P	0.00	660.00	-660.00	640.00	0.00	105529.96	45
46	05/15/2009	P	0.00	1531.00	0.00	640.00	-1531.00	103998.96	46
47	05/18/2009	P	0.00	660.00	-640.00	0.00	-20.00	103978.96	47
48	05/19/2009	P	0.00	2000.00	0.00	0.00	-2000.00	101978.96	48
49	05/31/2009	M	0.00	0.00	0.00	0.00	0.00	101978.96	49
50	06/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	101978.96	50
51	06/01/2009	P	0.00	660.00	-660.00	640.00	0.00	101978.96	51
52	06/15/2009	P	0.00	660.00	-640.00	0.00	-20.00	101958.96	52
53	06/17/2009	P	0.00	2000.00	0.00	0.00	-2000.00	99958.96	53
54	06/29/2009	P	0.00	660.00	0.00	0.00	-660.00	99298.96	54
55	06/30/2009	M	0.00	0.00	0.00	0.00	0.00	99298.96	55

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Arrears		Adjudicated Arrears		
					Adjustment Amount	Running Balance	Adjustment Amount	Running Balance	
56	07/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	99298.96	56
57	07/13/2009	P	0.00	660.00	-660.00	640.00	0.00	99298.96	57
58	07/27/2009	P	0.00	660.00	-640.00	0.00	-20.00	99278.96	58
59	07/31/2009	M	0.00	0.00	0.00	0.00	0.00	99278.96	59
60	08/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	99278.96	60
61	08/10/2009	P	0.00	660.00	-660.00	640.00	0.00	99278.96	61
62	08/24/2009	P	0.00	660.00	-640.00	0.00	-20.00	99258.96	62
63	08/31/2009	M	0.00	0.00	0.00	0.00	0.00	99258.96	63
64	09/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	99258.96	64
65	09/08/2009	P	0.00	660.00	-660.00	640.00	0.00	99258.96	65
66	09/21/2009	P	0.00	660.00	-640.00	0.00	-20.00	99238.96	66
67	09/30/2009	M	0.00	0.00	0.00	0.00	0.00	99238.96	67
68	10/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	99238.96	68
69	10/05/2009	P	0.00	660.00	-660.00	640.00	0.00	99238.96	69
70	10/19/2009	P	0.00	660.00	-640.00	0.00	-20.00	99218.96	70
71	10/31/2009	M	0.00	0.00	0.00	0.00	0.00	99218.96	71
72	11/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	99218.96	72
73	11/02/2009	P	0.00	660.00	-660.00	640.00	0.00	99218.96	73
74	11/16/2009	P	0.00	660.00	-640.00	0.00	-20.00	99198.96	74
75	11/30/2009	P	0.00	660.00	0.00	0.00	-660.00	98538.96	75
76	11/30/2009	M	0.00	0.00	0.00	0.00	0.00	98538.96	76
77	12/01/2009	O	1300.00	0.00	1300.00	1300.00	0.00	98538.96	77
78	12/14/2009	P	0.00	660.00	-660.00	640.00	0.00	98538.96	78
79	12/28/2009	P	0.00	660.00	-640.00	0.00	-20.00	98518.96	79
80	12/31/2009	M	0.00	0.00	0.00	0.00	0.00	98518.96	80
81	01/01/2010	O	1300.00	0.00	1300.00	1300.00	0.00	98518.96	81
82	01/11/2010	P	0.00	660.00	-660.00	640.00	0.00	98518.96	82
83	01/25/2010	P	0.00	660.00	-640.00	0.00	-20.00	98498.96	83
84	01/31/2010	M	0.00	0.00	0.00	0.00	0.00	98498.96	84
85	02/01/2010	O	1300.00	0.00	1300.00	1300.00	0.00	98498.96	85
86	02/08/2010	P	0.00	660.00	-660.00	640.00	0.00	98498.96	86
87	02/22/2010	P	0.00	660.00	-640.00	0.00	-20.00	98478.96	87
88	02/28/2010	M	0.00	0.00	0.00	0.00	0.00	98478.96	88
89	03/01/2010	O	1300.00	0.00	1300.00	1300.00	0.00	98478.96	89

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Arrears		Adjudicated Arrears		
					Adjustment Amount	Running Balance	Adjustment Amount	Running Balance	
90	03/08/2010	P	0.00	660.00	-660.00	640.00	0.00	98478.96	90
91	03/22/2010	P	0.00	660.00	-640.00	0.00	-20.00	98458.96	91
92	03/31/2010	M	0.00	0.00	0.00	0.00	0.00	98458.96	92
93	04/01/2010	O	1300.00	0.00	1300.00	1300.00	0.00	98458.96	93
94	04/08/2010	P	0.00	660.00	-660.00	640.00	0.00	98458.96	94
95	04/30/2010	M	0.00	0.00	0.00	640.00	0.00	98458.96	95
96	05/01/2010	O	1300.00	0.00	1300.00	1940.00	0.00	98458.96	96
97	05/31/2010	M	0.00	0.00	0.00	1940.00	0.00	98458.96	97
98	06/01/2010	O	1300.00	0.00	1300.00	3240.00	0.00	98458.96	98
99	06/30/2010	M	0.00	0.00	0.00	3240.00	0.00	98458.96	99
100	07/01/2010	O	1300.00	0.00	1300.00	4540.00	0.00	98458.96	100
101	07/31/2010	M	0.00	0.00	0.00	4540.00	0.00	98458.96	101
102	08/01/2010	O	1300.00	0.00	1300.00	5840.00	0.00	98458.96	102
103	08/31/2010	M	0.00	0.00	0.00	5840.00	0.00	98458.96	103
104	09/01/2010	O	1300.00	0.00	1300.00	7140.00	0.00	98458.96	104
105	09/30/2010	M	0.00	0.00	0.00	7140.00	0.00	98458.96	105
106	10/01/2010	O	1300.00	0.00	1300.00	8440.00	0.00	98458.96	106
107	10/31/2010	M	0.00	0.00	0.00	8440.00	0.00	98458.96	107
108	11/01/2010	O	1300.00	0.00	1300.00	9740.00	0.00	98458.96	108
109	11/15/2010	P	0.00	660.00	-660.00	9080.00	0.00	98458.96	109
110	11/29/2010	P	0.00	660.00	-640.00	8440.00	-20.00	98438.96	110
111	11/30/2010	M	0.00	0.00	0.00	8440.00	0.00	98438.96	111
112	12/01/2010	O	1300.00	0.00	1300.00	9740.00	0.00	98438.96	112
113	12/13/2010	P	0.00	660.00	-660.00	9080.00	0.00	98438.96	113
114	12/27/2010	P	0.00	660.00	-640.00	8440.00	-20.00	98418.96	114
115	12/31/2010	M	0.00	0.00	0.00	8440.00	0.00	98418.96	115
116	01/01/2011	O	1300.00	0.00	1300.00	9740.00	0.00	98418.96	116
117	01/10/2011	P	0.00	660.00	-660.00	9080.00	0.00	98418.96	117
118	01/24/2011	P	0.00	660.00	-640.00	8440.00	-20.00	98398.96	118
119	01/31/2011	M	0.00	0.00	0.00	8440.00	0.00	98398.96	119
120	02/01/2011	O	1300.00	0.00	1300.00	9740.00	0.00	98398.96	120
121	02/07/2011	P	0.00	660.00	-660.00	9080.00	0.00	98398.96	121
122	02/22/2011	P	0.00	660.00	-640.00	8440.00	-20.00	98378.96	122
123	02/28/2011	M	0.00	0.00	0.00	8440.00	0.00	98378.96	123

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Arrears		Adjudicated Arrears		
					Adjustment Amount	Running Balance	Adjustment Amount	Running Balance	
124	03/01/2011	O	1300.00	0.00	1300.00	9740.00	0.00	98378.96	124
125	03/07/2011	P	0.00	660.00	-660.00	9080.00	0.00	98378.96	125
126	03/21/2011	P	0.00	660.00	-640.00	8440.00	-20.00	98358.96	126
127	03/31/2011	M	0.00	0.00	0.00	8440.00	0.00	98358.96	127
128	04/01/2011	O	1300.00	0.00	1300.00	9740.00	0.00	98358.96	128
129	04/04/2011	P	0.00	660.00	-660.00	9080.00	0.00	98358.96	129
130	04/18/2011	P	0.00	660.00	-640.00	8440.00	-20.00	98338.96	130
131	04/30/2011	M	0.00	0.00	0.00	8440.00	0.00	98338.96	131
132	05/01/2011	O	1300.00	0.00	1300.00	9740.00	0.00	98338.96	132
133	05/02/2011	P	0.00	660.00	-660.00	9080.00	0.00	98338.96	133
134	05/16/2011	P	0.00	660.00	-640.00	8440.00	-20.00	98318.96	134
135	05/31/2011	P	0.00	660.00	0.00	8440.00	-660.00	97658.96	135
136	05/31/2011	M	0.00	0.00	0.00	8440.00	0.00	97658.96	136
137	06/01/2011	O	1300.00	0.00	1300.00	9740.00	0.00	97658.96	137
138	06/13/2011	P	0.00	660.00	-660.00	9080.00	0.00	97658.96	138
139	06/27/2011	P	0.00	660.00	-640.00	8440.00	-20.00	97638.96	139
140	06/30/2011	M	0.00	0.00	0.00	8440.00	0.00	97638.96	140
141	07/01/2011	O	1300.00	0.00	1300.00	9740.00	0.00	97638.96	141
142	07/31/2011	M	0.00	0.00	0.00	9740.00	0.00	97638.96	142
143	08/01/2011	O	1300.00	0.00	1300.00	11040.00	0.00	97638.96	143
144	08/31/2011	M	0.00	0.00	0.00	11040.00	0.00	97638.96	144
145	09/01/2011	O	1300.00	0.00	1300.00	12340.00	0.00	97638.96	145
146	09/30/2011	M	0.00	0.00	0.00	12340.00	0.00	97638.96	146
147	10/01/2011	O	1300.00	0.00	1300.00	13640.00	0.00	97638.96	147
148	10/17/2011	P	0.00	717.00	-717.00	12923.00	0.00	97638.96	148
149	10/31/2011	M	0.00	0.00	0.00	12923.00	0.00	97638.96	149
Totals:			\$50700.00	\$58508.00	\$0.00	\$12923.00	\$0.00	\$97638.96	

Total Unadjudicated: \$12923.00

Total Adjudicated: \$97638.96

Total Arrears: \$110561.96

Custodian Financial Audit (part 2 of 2)

Run Date: 11/10/2011

Run Time: 03:55 PM

NCP Name: Vaile, Robert
CST Name: Vaile Porsboll, Cisille

Case ID: 522604100A
Docket#: 00000109978

Office: 02

Prepared By: ARNDTD
Last Updated By: ARNDTD

Prepared By Date: 11/10/2011
Last Updated By Date: 11/10/2011

Provision Type: Child Support

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Interest (On UA)		Unadjudicated Interest (On AA)		Adjudicated Interest		Unadjudicated Penalty		Adjudicated Penalty		
					Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	
1	08/01/2008	J	0.00	0.00	0.00	0.00	0.00	0.00	45089.27	45089.27	0.00	0.00	0.00	0.00	1
2	08/01/2008	O	1300.00	0.00	0.00	0.00	0.00	0.00	0.00	45089.27	0.00	0.00	0.00	0.00	2
3	08/11/2008	P	0.00	660.00	0.00	0.00	0.00	0.00	0.00	45089.27	0.00	0.00	0.00	0.00	3
4	08/25/2008	P	0.00	660.00	0.00	0.00	0.00	0.00	0.00	45089.27	0.00	0.00	0.00	0.00	4
5	08/31/2008	M	0.00	0.00	0.00	0.00	690.37	690.37	0.00	45089.27	0.00	0.00	0.00	0.00	5
6	09/01/2008	O	1300.00	0.00	0.00	0.00	0.00	690.37	0.00	45089.27	0.00	0.00	0.00	0.00	6
7	09/08/2008	P	0.00	660.00	0.00	0.00	0.00	690.37	0.00	45089.27	0.00	0.00	0.00	0.00	7
8	09/22/2008	P	0.00	660.00	0.00	0.00	0.00	690.37	0.00	45089.27	0.00	0.00	0.00	0.00	8
9	09/30/2008	M	0.00	0.00	0.00	0.00	690.26	1380.63	0.00	45089.27	0.00	0.00	0.00	0.00	9
10	10/01/2008	O	1300.00	0.00	0.00	0.00	0.00	1380.63	0.00	45089.27	0.00	0.00	0.00	0.00	10
11	10/06/2008	P	0.00	660.00	0.00	0.00	0.00	1380.63	0.00	45089.27	0.00	0.00	0.00	0.00	11
12	10/20/2008	P	0.00	660.00	0.00	0.00	0.00	1380.63	0.00	45089.27	0.00	0.00	0.00	0.00	12
13	10/31/2008	M	0.00	0.00	0.00	0.00	690.14	2070.77	0.00	45089.27	0.00	0.00	0.00	0.00	13
14	11/01/2008	O	1300.00	0.00	0.00	0.00	0.00	2070.77	0.00	45089.27	0.00	0.00	0.00	0.00	14
15	11/03/2008	P	0.00	660.00	0.00	0.00	0.00	2070.77	0.00	45089.27	0.00	0.00	0.00	0.00	15
16	11/17/2008	P	0.00	660.00	0.00	0.00	0.00	2070.77	0.00	45089.27	0.00	0.00	0.00	0.00	16
17	11/26/2008	P	0.00	4000.00	0.00	0.00	0.00	2070.77	0.00	45089.27	0.00	0.00	0.00	0.00	17
18	11/30/2008	M	0.00	0.00	0.00	0.00	666.69	2737.46	0.00	45089.27	0.00	0.00	0.00	0.00	18
19	12/01/2008	O	1300.00	0.00	0.00	0.00	0.00	2737.46	0.00	45089.27	0.00	0.00	0.00	0.00	19
20	12/01/2008	P	0.00	660.00	0.00	0.00	0.00	2737.46	0.00	45089.27	0.00	0.00	0.00	0.00	20

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Interest (On UA)		Unadjudicated Interest (On AA)		Adjudicated Interest		Unadjudicated Penalty		Adjudicated Penalty		
					Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	
21	12/16/2008	P	0.00	660.00	0.00	0.00	0.00	2737.46	0.00	45089.27	0.00	0.00	0.00	0.00	21
22	12/31/2008	M	0.00	0.00	0.00	0.00	666.57	3404.03	0.00	45089.27	0.00	0.00	0.00	0.00	22
23	01/01/2009	O	1300.00	0.00	0.00	0.00	0.00	3404.03	0.00	45089.27	0.00	0.00	0.00	0.00	23
24	01/02/2009	P	0.00	660.00	0.00	0.00	0.00	3404.03	0.00	45089.27	0.00	0.00	0.00	0.00	24
25	01/12/2009	P	0.00	660.00	0.00	0.00	0.00	3404.03	0.00	45089.27	0.00	0.00	0.00	0.00	25
26	01/15/2009	P	0.00	2000.00	0.00	0.00	0.00	3404.03	0.00	45089.27	0.00	0.00	0.00	0.00	26
27	01/26/2009	P	0.00	660.00	0.00	0.00	0.00	3404.03	0.00	45089.27	0.00	0.00	0.00	0.00	27
28	01/31/2009	M	0.00	0.00	0.00	0.00	488.21	3892.24	0.00	45089.27	0.00	0.00	0.00	0.00	28
29	02/01/2009	O	1300.00	0.00	0.00	0.00	0.00	3892.24	0.00	45089.27	0.00	0.00	0.00	0.00	29
30	02/09/2009	P	0.00	660.00	0.00	0.00	0.00	3892.24	0.00	45089.27	0.00	0.00	0.00	0.00	30
31	02/19/2009	P	0.00	2000.00	0.00	0.00	0.00	3892.24	0.00	45089.27	0.00	0.00	0.00	0.00	31
32	02/23/2009	P	0.00	660.00	0.00	0.00	0.00	3892.24	0.00	45089.27	0.00	0.00	0.00	0.00	32
33	02/28/2009	M	0.00	0.00	0.00	0.00	479.37	4371.61	0.00	45089.27	0.00	0.00	0.00	0.00	33
34	03/01/2009	O	1300.00	0.00	0.00	0.00	0.00	4371.61	0.00	45089.27	0.00	0.00	0.00	0.00	34
35	03/09/2009	P	0.00	660.00	0.00	0.00	0.00	4371.61	0.00	45089.27	0.00	0.00	0.00	0.00	35
36	03/18/2009	P	0.00	2000.00	0.00	0.00	0.00	4371.61	0.00	45089.27	0.00	0.00	0.00	0.00	36
37	03/23/2009	P	0.00	660.00	0.00	0.00	0.00	4371.61	0.00	45089.27	0.00	0.00	0.00	0.00	37
38	03/31/2009	M	0.00	0.00	0.00	0.00	470.53	4842.14	0.00	45089.27	0.00	0.00	0.00	0.00	38
39	04/01/2009	O	1300.00	0.00	0.00	0.00	0.00	4842.14	0.00	45089.27	0.00	0.00	0.00	0.00	39
40	04/06/2009	P	0.00	660.00	0.00	0.00	0.00	4842.14	0.00	45089.27	0.00	0.00	0.00	0.00	40
41	04/14/2009	P	0.00	2000.00	0.00	0.00	0.00	4842.14	0.00	45089.27	0.00	0.00	0.00	0.00	41
42	04/22/2009	P	0.00	660.00	0.00	0.00	0.00	4842.14	0.00	45089.27	0.00	0.00	0.00	0.00	42
43	04/30/2009	M	0.00	0.00	0.00	0.00	461.69	5303.83	0.00	45089.27	0.00	0.00	0.00	0.00	43
44	05/01/2009	O	1300.00	0.00	0.00	0.00	0.00	5303.83	0.00	45089.27	0.00	0.00	0.00	0.00	44
45	05/04/2009	P	0.00	660.00	0.00	0.00	0.00	5303.83	0.00	45089.27	0.00	0.00	0.00	0.00	45
46	05/15/2009	P	0.00	1531.00	0.00	0.00	0.00	5303.83	0.00	45089.27	0.00	0.00	0.00	0.00	46
47	05/18/2009	P	0.00	660.00	0.00	0.00	0.00	5303.83	0.00	45089.27	0.00	0.00	0.00	0.00	47
48	05/19/2009	P	0.00	2000.00	0.00	0.00	0.00	5303.83	0.00	45089.27	0.00	0.00	0.00	0.00	48
49	05/31/2009	M	0.00	0.00	0.00	0.00	446.16	5749.99	0.00	45089.27	0.00	0.00	0.00	0.00	49
50	06/01/2009	O	1300.00	0.00	0.00	0.00	0.00	5749.99	0.00	45089.27	0.00	0.00	0.00	0.00	50
51	06/01/2009	P	0.00	660.00	0.00	0.00	0.00	5749.99	0.00	45089.27	0.00	0.00	0.00	0.00	51
52	06/15/2009	P	0.00	660.00	0.00	0.00	0.00	5749.99	0.00	45089.27	0.00	0.00	0.00	0.00	52
53	06/17/2009	P	0.00	2000.00	0.00	0.00	0.00	5749.99	0.00	45089.27	0.00	0.00	0.00	0.00	53

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Interest (On UA)		Unadjudicated Interest (On AA)		Adjudicated Interest		Unadjudicated Penalty		Adjudicated Penalty		
					Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	
54	06/29/2009	P	0.00	660.00	0.00	0.00	0.00	5749.99	0.00	45089.27	0.00	0.00	0.00	0.00	54
55	06/30/2009	M	0.00	0.00	0.00	0.00	434.43	6184.42	0.00	45089.27	0.00	0.00	0.00	0.00	55
56	07/01/2009	O	1300.00	0.00	0.00	0.00	0.00	6184.42	0.00	45089.27	0.00	0.00	0.00	0.00	56
57	07/13/2009	P	0.00	660.00	0.00	0.00	0.00	6184.42	0.00	45089.27	0.00	0.00	0.00	0.00	57
58	07/27/2009	P	0.00	660.00	0.00	0.00	0.00	6184.42	0.00	45089.27	0.00	0.00	0.00	0.00	58
59	07/31/2009	M	0.00	0.00	0.00	0.00	434.35	6618.77	0.00	45089.27	0.00	0.00	0.00	0.00	59
60	08/01/2009	O	1300.00	0.00	0.00	0.00	0.00	6618.77	0.00	45089.27	0.00	0.00	0.00	0.00	60
61	08/10/2009	P	0.00	660.00	0.00	0.00	0.00	6618.77	0.00	45089.27	0.00	0.00	0.00	0.00	61
62	08/24/2009	P	0.00	660.00	0.00	0.00	0.00	6618.77	0.00	45089.27	0.00	0.00	0.00	0.00	62
63	08/31/2009	M	0.00	0.00	0.00	0.00	434.26	7053.03	0.00	45089.27	0.00	0.00	0.00	0.00	63
64	09/01/2009	O	1300.00	0.00	0.00	0.00	0.00	7053.03	0.00	45089.27	0.00	0.00	0.00	0.00	64
65	09/08/2009	P	0.00	660.00	0.00	0.00	0.00	7053.03	0.00	45089.27	0.00	0.00	0.00	0.00	65
66	09/21/2009	P	0.00	660.00	0.00	0.00	0.00	7053.03	0.00	45089.27	0.00	0.00	0.00	0.00	66
67	09/30/2009	M	0.00	0.00	0.00	0.00	434.17	7487.20	0.00	45089.27	0.00	0.00	0.00	0.00	67
68	10/01/2009	O	1300.00	0.00	0.00	0.00	0.00	7487.20	0.00	45089.27	0.00	0.00	0.00	0.00	68
69	10/05/2009	P	0.00	660.00	0.00	0.00	0.00	7487.20	0.00	45089.27	0.00	0.00	0.00	0.00	69
70	10/19/2009	P	0.00	660.00	0.00	0.00	0.00	7487.20	0.00	45089.27	0.00	0.00	0.00	0.00	70
71	10/31/2009	M	0.00	0.00	0.00	0.00	434.08	7921.28	0.00	45089.27	0.00	0.00	0.00	0.00	71
72	11/01/2009	O	1300.00	0.00	0.00	0.00	0.00	7921.28	0.00	45089.27	0.00	0.00	0.00	0.00	72
73	11/02/2009	P	0.00	660.00	0.00	0.00	0.00	7921.28	0.00	45089.27	0.00	0.00	0.00	0.00	73
74	11/16/2009	P	0.00	660.00	0.00	0.00	0.00	7921.28	0.00	45089.27	0.00	0.00	0.00	0.00	74
75	11/30/2009	P	0.00	660.00	0.00	0.00	0.00	7921.28	0.00	45089.27	0.00	0.00	0.00	0.00	75
76	11/30/2009	M	0.00	0.00	0.00	0.00	431.11	8352.39	0.00	45089.27	0.00	0.00	0.00	0.00	76
77	12/01/2009	O	1300.00	0.00	0.00	0.00	0.00	8352.39	0.00	45089.27	0.00	0.00	0.00	0.00	77
78	12/14/2009	P	0.00	660.00	0.00	0.00	0.00	8352.39	0.00	45089.27	0.00	0.00	0.00	0.00	78
79	12/28/2009	P	0.00	660.00	0.00	0.00	0.00	8352.39	0.00	45089.27	0.00	0.00	0.00	0.00	79
80	12/31/2009	M	0.00	0.00	0.00	0.00	431.02	8783.41	0.00	45089.27	0.00	0.00	0.00	0.00	80
81	01/01/2010	O	1300.00	0.00	0.00	0.00	0.00	8783.41	0.00	45089.27	0.00	0.00	0.00	0.00	81
82	01/11/2010	P	0.00	660.00	0.00	0.00	0.00	8783.41	0.00	45089.27	0.00	0.00	0.00	0.00	82
83	01/25/2010	P	0.00	660.00	0.00	0.00	0.00	8783.41	0.00	45089.27	0.00	0.00	0.00	0.00	83
84	01/31/2010	M	0.00	0.00	0.00	0.00	430.93	9214.34	0.00	45089.27	0.00	0.00	0.00	0.00	84
85	02/01/2010	O	1300.00	0.00	0.00	0.00	0.00	9214.34	0.00	45089.27	0.00	0.00	0.00	0.00	85
86	02/08/2010	P	0.00	660.00	0.00	0.00	0.00	9214.34	0.00	45089.27	0.00	0.00	0.00	0.00	86

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Interest (On UA)		Unadjudicated Interest (On AA)		Adjudicated Interest		Unadjudicated Penalty		Adjudicated Penalty		
					Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	
87	02/22/2010	P	0.00	660.00	0.00	0.00	0.00	9214.34	0.00	45089.27	0.00	0.00	0.00	0.00	87
88	02/28/2010	M	0.00	0.00	0.00	0.00	430.85	9645.19	0.00	45089.27	0.00	0.00	0.00	0.00	88
89	03/01/2010	O	1300.00	0.00	0.00	0.00	0.00	9645.19	0.00	45089.27	0.00	0.00	0.00	0.00	89
90	03/08/2010	P	0.00	660.00	0.00	0.00	0.00	9645.19	0.00	45089.27	0.00	0.00	0.00	0.00	90
91	03/22/2010	P	0.00	660.00	0.00	0.00	0.00	9645.19	0.00	45089.27	0.00	0.00	0.00	0.00	91
92	03/31/2010	M	0.00	0.00	0.00	0.00	430.76	10075.95	0.00	45089.27	0.00	0.00	0.00	0.00	92
93	04/01/2010	O	1300.00	0.00	0.00	0.00	0.00	10075.95	0.00	45089.27	0.00	0.00	0.00	0.00	93
94	04/08/2010	P	0.00	660.00	0.00	0.00	0.00	10075.95	0.00	45089.27	0.00	0.00	0.00	0.00	94
95	04/30/2010	M	0.00	0.00	2.80	2.80	430.76	10506.71	0.00	45089.27	0.00	0.00	0.00	0.00	95
96	05/01/2010	O	1300.00	0.00	0.00	2.80	0.00	10506.71	0.00	45089.27	0.00	0.00	0.00	0.00	96
97	05/31/2010	M	0.00	0.00	8.49	11.29	430.76	10937.47	0.00	45089.27	130.00	130.00	0.00	0.00	97
98	06/01/2010	O	1300.00	0.00	0.00	11.29	0.00	10937.47	0.00	45089.27	0.00	130.00	0.00	0.00	98
99	06/30/2010	M	0.00	0.00	14.18	25.47	430.76	11368.23	0.00	45089.27	130.00	260.00	0.00	0.00	99
100	07/01/2010	O	1300.00	0.00	0.00	25.47	0.00	11368.23	0.00	45089.27	0.00	260.00	0.00	0.00	100
101	07/31/2010	M	0.00	0.00	19.86	45.33	430.76	11798.99	0.00	45089.27	130.00	390.00	0.00	0.00	101
102	08/01/2010	O	1300.00	0.00	0.00	45.33	0.00	11798.99	0.00	45089.27	0.00	390.00	0.00	0.00	102
103	08/31/2010	M	0.00	0.00	25.55	70.88	430.76	12229.75	0.00	45089.27	130.00	520.00	0.00	0.00	103
104	09/01/2010	O	1300.00	0.00	0.00	70.88	0.00	12229.75	0.00	45089.27	0.00	520.00	0.00	0.00	104
105	09/30/2010	M	0.00	0.00	31.24	102.12	430.76	12660.51	0.00	45089.27	130.00	650.00	0.00	0.00	105
106	10/01/2010	O	1300.00	0.00	0.00	102.12	0.00	12660.51	0.00	45089.27	0.00	650.00	0.00	0.00	106
107	10/31/2010	M	0.00	0.00	36.92	139.04	430.76	13091.27	0.00	45089.27	130.00	780.00	0.00	0.00	107
108	11/01/2010	O	1300.00	0.00	0.00	139.04	0.00	13091.27	0.00	45089.27	0.00	780.00	0.00	0.00	108
109	11/15/2010	P	0.00	660.00	0.00	139.04	0.00	13091.27	0.00	45089.27	0.00	780.00	0.00	0.00	109
110	11/29/2010	P	0.00	660.00	0.00	139.04	0.00	13091.27	0.00	45089.27	0.00	780.00	0.00	0.00	110
111	11/30/2010	M	0.00	0.00	36.92	175.96	430.67	13521.94	0.00	45089.27	0.00	780.00	0.00	0.00	111
112	12/01/2010	O	1300.00	0.00	0.00	175.96	0.00	13521.94	0.00	45089.27	0.00	780.00	0.00	0.00	112
113	12/13/2010	P	0.00	660.00	0.00	175.96	0.00	13521.94	0.00	45089.27	0.00	780.00	0.00	0.00	113
114	12/27/2010	P	0.00	660.00	0.00	175.96	0.00	13521.94	0.00	45089.27	0.00	780.00	0.00	0.00	114
115	12/31/2010	M	0.00	0.00	36.92	212.88	430.58	13952.52	0.00	45089.27	0.00	780.00	0.00	0.00	115
116	01/01/2011	O	1300.00	0.00	0.00	212.88	0.00	13952.52	0.00	45089.27	0.00	780.00	0.00	0.00	116
117	01/10/2011	P	0.00	660.00	0.00	212.88	0.00	13952.52	0.00	45089.27	0.00	780.00	0.00	0.00	117
118	01/24/2011	P	0.00	660.00	0.00	212.88	0.00	13952.52	0.00	45089.27	0.00	780.00	0.00	0.00	118
119	01/31/2011	M	0.00	0.00	36.92	249.80	430.50	14383.02	0.00	45089.27	0.00	780.00	0.00	0.00	119

	Event Date	Event Type	Current Amount Due	NCP Paid	Unadjudicated Interest (On UA)		Unadjudicated Interest (On AA)		Adjudicated Interest		Unadjudicated Penalty		Adjudicated Penalty		
					Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	Adjust Amount	Running Balance	
120	02/01/2011	O	1300.00	0.00	0.00	249.80	0.00	14383.02	0.00	45089.27	0.00	780.00	0.00	0.00	120
121	02/07/2011	P	0.00	660.00	0.00	249.80	0.00	14383.02	0.00	45089.27	0.00	780.00	0.00	0.00	121
122	02/22/2011	P	0.00	660.00	0.00	249.80	0.00	14383.02	0.00	45089.27	0.00	780.00	0.00	0.00	122
123	02/28/2011	M	0.00	0.00	36.92	286.72	430.41	14813.43	0.00	45089.27	0.00	780.00	0.00	0.00	123
124	03/01/2011	O	1300.00	0.00	0.00	286.72	0.00	14813.43	0.00	45089.27	0.00	780.00	0.00	0.00	124
125	03/07/2011	P	0.00	660.00	0.00	286.72	0.00	14813.43	0.00	45089.27	0.00	780.00	0.00	0.00	125
126	03/21/2011	P	0.00	660.00	0.00	286.72	0.00	14813.43	0.00	45089.27	0.00	780.00	0.00	0.00	126
127	03/31/2011	M	0.00	0.00	36.92	323.64	430.32	15243.75	0.00	45089.27	0.00	780.00	0.00	0.00	127
128	04/01/2011	O	1300.00	0.00	0.00	323.64	0.00	15243.75	0.00	45089.27	0.00	780.00	0.00	0.00	128
129	04/04/2011	P	0.00	660.00	0.00	323.64	0.00	15243.75	0.00	45089.27	0.00	780.00	0.00	0.00	129
130	04/18/2011	P	0.00	660.00	0.00	323.64	0.00	15243.75	0.00	45089.27	0.00	780.00	0.00	0.00	130
131	04/30/2011	M	0.00	0.00	36.92	360.56	430.23	15673.98	0.00	45089.27	0.00	780.00	0.00	0.00	131
132	05/01/2011	O	1300.00	0.00	0.00	360.56	0.00	15673.98	0.00	45089.27	0.00	780.00	0.00	0.00	132
133	05/02/2011	P	0.00	660.00	0.00	360.56	0.00	15673.98	0.00	45089.27	0.00	780.00	0.00	0.00	133
134	05/16/2011	P	0.00	660.00	0.00	360.56	0.00	15673.98	0.00	45089.27	0.00	780.00	0.00	0.00	134
135	05/31/2011	P	0.00	660.00	0.00	360.56	0.00	15673.98	0.00	45089.27	0.00	780.00	0.00	0.00	135
136	05/31/2011	M	0.00	0.00	36.92	397.48	427.26	16101.24	0.00	45089.27	0.00	780.00	0.00	0.00	136
137	06/01/2011	O	1300.00	0.00	0.00	397.48	0.00	16101.24	0.00	45089.27	0.00	780.00	0.00	0.00	137
138	06/13/2011	P	0.00	660.00	0.00	397.48	0.00	16101.24	0.00	45089.27	0.00	780.00	0.00	0.00	138
139	06/27/2011	P	0.00	660.00	0.00	397.48	0.00	16101.24	0.00	45089.27	0.00	780.00	0.00	0.00	139
140	06/30/2011	M	0.00	0.00	36.92	434.40	427.17	16528.41	0.00	45089.27	0.00	780.00	0.00	0.00	140
141	07/01/2011	O	1300.00	0.00	0.00	434.40	0.00	16528.41	0.00	45089.27	0.00	780.00	0.00	0.00	141
142	07/31/2011	M	0.00	0.00	42.61	477.01	427.17	16955.58	0.00	45089.27	130.00	910.00	0.00	0.00	142
143	08/01/2011	O	1300.00	0.00	0.00	477.01	0.00	16955.58	0.00	45089.27	0.00	910.00	0.00	0.00	143
144	08/31/2011	M	0.00	0.00	48.30	525.31	427.17	17382.75	0.00	45089.27	130.00	1040.00	0.00	0.00	144
145	09/01/2011	O	1300.00	0.00	0.00	525.31	0.00	17382.75	0.00	45089.27	0.00	1040.00	0.00	0.00	145
146	09/30/2011	M	0.00	0.00	53.99	579.30	427.17	17809.92	0.00	45089.27	130.00	1170.00	0.00	0.00	146
147	10/01/2011	O	1300.00	0.00	0.00	579.30	0.00	17809.92	0.00	45089.27	0.00	1170.00	0.00	0.00	147
148	10/17/2011	P	0.00	717.00	0.00	579.30	0.00	17809.92	0.00	45089.27	0.00	1170.00	0.00	0.00	148
149	10/31/2011	M	0.00	0.00	56.54	635.84	427.17	18237.09	0.00	45089.27	58.30	1228.30	0.00	0.00	149
Totals:			\$50700.00	\$58508.00	\$0.00	\$635.84	\$0.00	\$18237.09	\$0.00	\$45089.27	\$0.00	\$1228.30	\$0.00	\$0.00	

Total Unadjudicated Interest on UA: \$635.84
Total Unadjudicated Interest on AA: \$18237.09
Total Adjudicated Interest: \$45089.27
Total Interest: \$63962.20

Total Unadjudicated Penalty: \$1228.30
Total Adjudicated Penalty: \$0.00
Total Penalty: \$1228.30

Total Arrears: \$110561.96
Total Interest: \$63962.20
Total Penalty: \$1228.30
Grand Total: \$175752.46

ROBERT SCOTLUND VAILE
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case No.: 98-D-230385-D
Dept No.: I

EXHIBIT F

EXHIBIT F



This is an extra copy to translate a few words.

Skatteetaten

Damsveien 1
9815 Vadsø

Tlf 80 08 00 00

Porsbøll Cisilie Anne

Nordåssløyfa 29 A
1251 Oslo

Selvangivelse 2007

for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Om levering, se informasjon lenger bak.
Har du spørsmål om skatt, kontakt skattekontoret.
E-post-adressen finner du på www.skatteetaten.no

Kontroller beløpene nedenfor. Sett strek over beløp som er feil og skriv det korrekte beløpet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsopplysninger. Se rettledningen.

			Inntekt / Fradrag	Rettet til	Formue / Gjeld	Rettet til
2.1	Lønn og tilsvarende ytelser		219 348			
2.1.1	Lønn Oslo Kommune	Kode 111-A	10 546			
2.1.1	Rehab.-/attføringsp. Aetat Arbeidsdirektorat	Kode 222	208 802			
	Sum grunnlag trygdeavgift (7,8%)		219 348			
	Sum grunnlag toppskatt		219 348			
2.8/4.3	Bolig og annen fast eiendom		-2 416		28 577	
4.3.1	Boligselskap, Vestskrenten Borettslag				100 248	
2.8.1/4.5.3	Andel av inntekt/formue i boligselskap		228		0	
3.3.4/4.8.2	Andel av kostnad/gjeld i boligselskap		-2 644		-71 671	
3.1/4.1/4.5	Renter, innskudd, verdipapir, andre kapitalinnt. mv.		101		29 013	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (dnb)		29		24 498	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (dnb)	Barn 130295	35		1 436	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (dnb)	Barn 300591	37		3 079	
3.2	Frdrag i tilknytning til arbeidsinntekt mv.		-78 800			
3.2.1	Minstefradrag egen inntekt		-63 800			
3.2.8/3.2.9	Reisefradrag overført fra "Spesifikasjon av reisefradrag"					
3.2.10	Foreldre fradrag, totalt innberettet kr 33 279					
	Til fradrag (maks kr 30 000 for 2 barn u. 12 år)					
	Kr 30 000 fordeles mellom ektefellene		-15 000			
3.3/4.8	Renter, gjeld, andre kapitalkostnader og fradrag		-12 063		-152 485	
3.3.1/4.8.1	Renter/gjeld i Dnb Nor Bank (cresco)		-51		-9 484	
3.3.1/4.8.1	Renter/gjeld i Dnb Nor Bank (dnb Nor Kort)		-12		0	
3.3.1/4.8.1	Renter/gjeld i Statens Lånekasse For Utdannin		0		-113 701	
3.3.1/4.8.1	Renter/gjeld i Statens Lånekasse For Utdannin		0		-29 300	
3.3.2/4.8.3	Renter/gjeld i utlandet					
3.3.7	Gåve til frivillig organisasjon		-12 000			
3.6/4.9	Sum grunnlag for inntekts- og formuesskatt		126 170		0	



Skatt øst

Utskrift av likningen 2007 15.10.2008

Ordinær likning

0630 0510

Tlf. 80 08 00 00

Fødselsnummer

Porsbøll Cislilie Anne

Post i selvangivelsen	Fra selvangivelsen	Likningsgrunnlag
Personinntekt og alminnelig inntekt		
2.1.1 Lønn, honorar, firmabil m.v. <i>Salary</i>	219 348	219 348
2.8.1 Andel av inntekt fra boligselskap eller sameie	228	228
3.1.1 Renter av bankinnskudd m.v.	101	101
3.1.14 Sum inntekter		<u>219 677</u>
Fradrag		
3.2.1 Minstefradrag av egen inntekt	63 800	63 800
3.2.10 Foreldrefradrag	15 000	15 000
3.3.1 Renter av gjeld til norske fordringshavere	63	63
3.3.2 Renter av gjeld til utenlandske fordringshavere	627 212	
3.3.4 Andel av kostnader i boligselskap eller sameie	2 644	2 644
3.3.7 Andre fradrag	12 000	12 000
3.3.13 Sum fradrag		<u>93 507</u>
		<u>126 170</u>
3.4 Alminnelig inntekt <i>Regular income after subtractions</i>		<u>126 170</u>
3.6 Grunnlag for kommune-, fylkes- og fellesskatt		<u>126 170</u>
Formue		
4.1.1 Bankinnskudd	29 013	29 013
4.3.1 Andel av boligselskaps likningsverdi	100 248	100 248
4.7 Bruttoformue		<u>129 261</u>
Gjeld - debt		
4.8.1 Gjeld til norske fordringshavere	152 485	152 485
4.8.2 Andel av gjeld i boligselskap eller sameie	71 671	71 671
4.8.3 Gjeld til utenlandske fordringshavere	3 484 514	3 484 514
4.8.4 Sum gjeld		<u>3 708 670</u>
4.9 Nettoformue		<u>3 579 409-</u>

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Oslo kemnerkontor
Postboks 2 St. Olavs Plass
0130 OSLO

0301

Skatteoppgjør 2007

Ordinær likning

15.10.2008

Tlf. 23 46 91 30

Porsbøll Cisilie Anne

Nordåssløyfa 29 A
1251 OSLO

Fødselsnummer
Ektefelles f nr

Skattekasse 1E
Pensjonspeng 2,35

Nettoformue 0
Alminnelig inntekt 126 170
Særfradrag 0
Pensjonsgiv. inntekt 219 348

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til skattekontoret

NDEANOKXXX

Oslo

0630 OSLO

Vær vennlig å ta med skatteoppgjørblanketten ved henvendelse til skattekontoret eller skatteoppkreveren.

Taxes

Inntektsskatt til:
Staten (fellesskatt)
Oslo kommune
Trygdeavgift:
Lønn mv (7,8%)
Utlignet skatt

Beregningsgrunnlag

Skatt og avgift

126 170	11 637
126 170	13 331
219 348	17 109
	42 077

Avregning:
Forskuddstrekk
Innbetalt tilleggsforskudd
Restskatt - overskytende
Å betale

25 713-
16 364-
0
0



Likningsattest 2007

Skatten er utskrevet i Oslo

Skattyter:

Fødselsnummer

Navn

Nettoformue

Alminnelig inntekt

Ektefelle/Meldepliktig samboer/Reg partner:

Fødselsnummer

Navn

Nettoformue

Alminnelig inntekt

Porsbøll Cisilie Anne

*****0**

*****126170**

Porsbøll Kjetil

*****0**

*****239859**

regular income after subtractions, taxes etc.



Oslo
likningskontor og folkeregister
Hagegata 22 Tlf 81 54 44 55
0653 Oslo

Vaile Cisilia Anne

Gøteborggata 1
0566 Oslo

BM 0566

Selvangivelse 2000 for lønnstakere og pensjonister mv.

Fødselsnummer

Skattekasse 2

Lever selvangivelsen så snart som mulig! Sjekk om du kan levere på Internett www.skattetaten.no eller på telefon 815 22 012. Velger du å sende selvangivelsen til likningskontoret, kan du beholde den ene som kopi. Siste frist for innlevering er 30. april.

Kontroller beløpene nedenfor. Sett strek over beløp som er feil og skriv det korrekte beløpet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsopplysninger. Se rettledning.

			Inntekt / Fradrag	Rettelse	Formue / Gjeld	Rettelse
2.1	Lønn, naturallytelser mv.					
2.1.1	Lønn, Manpower A/S	Kode 111-A	1 627			
2.1.1	Lønn, Oslo Kommune	Kode 111-A	229 775			
2.1.1	Skattepliktig del av forsikringer	Kode 116-A	640			
2.6	Bidrag, livrenter, barnepensjon mv.					
2.6.2	Underholdsbidrag for barn	Kode 213	10 020			
2.6.2	Underholdsbidrag for barn	Kode 213	10 020			
	Sum grunnlag trygdeavgift (7,8%)		232 000			
	Sum grunnlag toppskatt		232 000			
3.1/4.1/4.5	Kapitalinntekt, innskudd, verdipapir mv.					
3.1.1/4.1.1	Renter/innskudd i Sparebanken Nor		474		12 980	
3.2	Fradrag til arbeidsinntekt mv.					
3.2.1	Minstefradrag egen inntekt		-36 600			
3.2.6	Minstefradrag barnebidrag/barnepensjon		-4 000			
3.2.6	Minstefradrag barnebidrag/barnepensjon		-4 000			
3.2.8/3.2.9	Reisefradrag fra post 5.0	→	-			
3.2.10	Foreldrefradrag, innberettet kr 1 268		0			
	redusert med stønad til barnefødselstilskudd kr 9 457		0			
	Til fradrag (maks kr 30 000 for flere barn)		0			
3.2.12	Premie til pensjonsordning	Kode 312	-4 557			
3.3/4.8	Kapitalutgifter, andre fradrag og lån					
3.3.1/4.8.1	Renter/gjeld i Sparebanken Nor		-3 143		-32 263	
	Sum grunnlag for inntekts- og formuesskatt		200 256		0	

Vaile Cisilia Anne

Oslo
likningskontor og folkeregister
Hagegata 22, 0653 Oslo

Tlf. 81 54 44 55

Utskrift av likningen 2000

Ordinær likning

22.06.2001

Fødselsnummer

Vafle Císlia Anne

Post i selvangivelsen

Fra selvangivelsen

Likningsgrunnlag

Personinntekt og alminnelig inntekt			
2.1.1	Lønn, honorar, firmabil mv	232 042	232 042
2.6.2	Bidrag for barn under 17 år	20 040	20 040
3.1.1	Renter av bankinnskudd o l	474	474
3.1.10	Sum inntekter		<u>252 556</u>
Fradrag			
3.2.1	Minstefradrag av egen inntekt	36 600	36 600
3.2.6	Minstefradrag av barnebidrag mv	8 000	8 000
3.2.12	Premie og tilskudd til pensjonsordning	4 557	4 557
3.3.1	Renter av gjeld til norske fordringshavere	3 143	3 143
3.3.10	Sum fradrag		<u>52 300</u>
3.4	Alminnelig inntekt		<u>200 256</u>
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		<u>200 256</u>
Formue			
4.1.1	Bankinnskudd	12 980	12 980
4.7	Bruttoformue		<u>12 980</u>
Gjeld			
4.8.1	Gjeld til norske fordringshavere	32 263	32 263
4.8.4	Sum gjeld		<u>32 263</u>
4.9	Nettoformue		<u>19 283</u>

SYEN

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Skatteoppkreveren i Oslo
Oslo kasseregion
0037 OSLO

0301

Skatteoppgjør 2000

Ordinær likning

22.06.2001

Fødselsnummer

G 2

Vaile Cislia Anne

Gjøteborggata 1
0566 OSLO

Skattekasse	2	Nettoformue	0
Pensjonspoeng	3,80	Alminnelig inntekt	200 200
		Særfradrag	0
		Pensjonsgiv. inntekt	232 000

Postgirokonto for skatt
Skatten utskrevet i
Adr. til likningskontoret

Oslo
0653 Oslo

Vær vennlig å ta med skatteoppgjørsblanketten ved henvendelse
til likningskontoret eller skatteoppkreveren.

	Beregningsgrunnlag	Skatt og avgift
Inntektsskatt til:		
Staten (fellesskatt)	200 200	14 986
Oslo kommune	200 200	25 557
Trygdeavgift:		
Lønn mv (7,8%)	232 000	18 096
Sum		58 639
Forsørgerfradrag		3 640-
Utlignet skatt		54 999
Avregning:		
Forskuddstrekk		59 993-
Overskytende		4 994
Rentegodtgjørelse		200+
Til gode		5 194

Beløpet blir overført til konto 1607 43 97305. Overføringen vil bli registrert på kontoutskriften.

Tilgodebeløp blir utbetalt/overført etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppkreveren vil sende Dem egen melding om eventuell slik motregning.

Likningsattest 2000

Skatten utskrevet i Oslo

Skattyter:

Fødselsnummer
Navn
Nettoformue
Alminnelig inntekt

Vaile Cislia Anne
*****0**
*****200200**

Ektefelle:

Fødselsnummer
Navn
Nettoformue
Alminnelig inntekt

SVEN

0301

08.06.2001

107017

P 12



Oslo
likningskontor
0630 OSLO

Utskrift av likningen 2001

Ordinær likning

21.06.2002

Fødselsnummer

Porsbøll Cislia Anne

81 54 44 55

Post i selvangivelsen

Fra selvangivelsen

Likningsgrunnlag

Personinntekt og alminnelig inntekt			
2.1.1	Lønn, honorar, firmabil mv	247 934	247 934
2.6.2	Bidrag for barn under 17 år	13 520	13 520
3.1.1	Renter av bankinnskudd o l	378	378
3.1.10	Sum inntekter		<u>261 832</u>
Fradrag			
3.2.1	Minstefradrag av egen inntekt	40 300	40 300
3.2.6	Minstefradrag av barnebidrag mv	8 000	8 000
3.2.12	Premie og tilskudd til pensjonsordning	4 907	4 907
3.3.1	Renter av gjeld til norske fordringshavere	2 805	2 805
3.3.2	Renter av gjeld til utenlandske fordringshavere	51 298	51 298
3.3.10	Sum fradrag		<u>107 310</u>
3.4	Alminnelig inntekt		<u>154 522</u>
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		<u>154 522</u>
Formue			
4.1.1	Bankinnskudd	37 681	37 681
4.7	Bruttoformue		<u>37 681</u>
Gjeld			
4.8.1	Gjeld til norske fordringshavere	22 402	22 402
4.8.3	Gjeld til utenlandske fordringshavere	353 865	353 865
4.8.4	Sum gjeld		<u>376 267</u>
4.9	Nettoformue		<u>338 586</u>

SYEN

0301

06.09.2002

001370

41

Oslo kemnerkontor

0037 OSLO

0301

Skatteoppgjør 2001

Ordinær likning

21.06.2002

Fødselsnummer

Skattekasse 2
Pensjonspeng 3,90

Nettoformue 0
Alminnelig inntekt 154 500
Særfradrag 0
Pensjonsgiv. inntekt 247 900

Porsbøll Cislia Anne

Nordassløyfa 1 C
1251 OSLO

Bankkonto for skatt
Skatten utskrevet i
Adr. til likningskontoret

Oslo

0630 OSLO

Vær vennlig å ta med skatteoppgjørblanketten ved henvendelse
til likningskontoret eller skatteoppkreveren.

	Beregningsgrunnlag	Skatt og avgift
Inntektsskatt til:		
Staten (fellesskatt)	154 500	8 624
Oslo kommune	154 500	18 507
Trygdeavgift:		
Lønn mv (7,8%)	247 900	19 336
Utlånt skatt		46 467
Avregning:		
Forskuddstrekk		54 615-
Overskytende		8 148
Rentegodtgjørelse		328+
Til gode		8 476

Beløpet blir overført til konto 1607 43 97305. Overføringen vil bli registrert på kontoutskriften.

Tilgodebeløp blir utbetalt/overført etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppkreveren vil sende egen melding om eventuell slik motregning.

SYEN

0301

06.06.2002

301570

P. 11

Likningsattest 2001

Skatten er utskrevet i Oslo

Skattyter:

Fødselsnummer
Navn Porsbøll Cislia Anne
Nettoformue *****0**
Alminnelig inntekt *****154500**

Ektefelle:

Fødselsnummer *****
Navn *****
Nettoformue *****
Alminnelig inntekt *****



Oslo
likningskontor

0630 OSLO

Tlf 81 54 44 55

Porsbøll Cislilie Anne

Nordåssløyfa 1 C
1251 Oslo



0301

Selvangivelse 2002

for lønntakere og pensjonister mv.

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Lever selvangivelsen så snart som mulig! Sjekk om du kan levere på telefon, Internett eller SMS. Om levering, se informasjon lenger bak. Siste frist for innlevering er 30. april.

Har du spørsmål om skatt, kontakt likningskontoret.

E-post-adressen finner du på www.skatteetaten.no

Kontroller beløpene nedenfor. Sett strek over beløp som er feil og skriv det korrekte beløpet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsopplysninger. Se rettleiingen.

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P 14

			Inntekt / Fradrag	Rettelse	Formue / Gjeld	Rettelse
2.1	Lønn, naturallytelser mv.					
2.1.1	Lønn, Oslo Kommune	Kode 111-A	159 945			
2.1.1	Fødselspenger og omsorgspenger ved adopsjon	Kode 138	67 817			
2.1.1	Sykepenger, Søndre Nordstrand Tr	Kode 148	33 444			
2.6	Bidrag, livrenter, barnepensjon mv.					
2.6.2	Underholdsbidrag for barn	Kode 213	10 580			
2.6.2	Underholdsbidrag for barn	Kode 213	10 580			
	Sum grunnlag trygdeavgift (7,8%)		261 200			
	Sum grunnlag toppskatt		261 200			
3.1/4.1/4.5	Kapitalinntekt, innskudd, verdipapir mv.					
3.1.1/4.1.1	Renter/innskudd i Gjensidige Nor Spare		301		30 925	
3.2	Fradrag til arbeidsinntekt mv.					
3.2.1	Minstefradrag egen inntekt		-43 000			
3.2.6	Minstefradrag barnebidrag/barnepensjon		-4 000			
3.2.6	Minstefradrag barnebidrag/barnepensjon		-4 000			
3.2.8/3.2.9	Reisefradrag overført fra post 5.0					
3.2.12	Premie til pensjonsordning	Kode 312	-2 857			
3.3/4.8	Kapitalkostnader, andre fradrag og lån					
3.3.1/4.8.1	Renter/gjeld i Gjensidige Nor Spare		-1 843		-11 676	
3.3.2/4.8.3	Renter/gjeld i utlandet					
					-189 992,25	-1055 686,-
	Overføring mellom ektefeller					
	Negativ formue overført fra ektefelle				-1 024 103	
3.6/4.9	Sum grunnlag for inntekts- og formuesskatt					
			-226 967		36 974,75	0



Oslo
likningskontor
0630 OSLO

Tlf. 81 54 44 55

Utskrift av likningen 2002

Ordinær likning

10.10.2003

Fødselsnummer

Porsbøll Cisløe Anne

Post i selvangivelsen

Fra selvangivelsen

Likningsgrunnlag

2.1.1	Personinntekt og alminnelig inntekt		
	Lønn, honorar, firmabil mv	261 206	261 206
2.6.2	Bidrag for barn under 17 år	21 160	21 160
3.1.1	Renter av bankinnskudd o l	301	301
3.1.10	Sum inntekter		<u>282 667</u>
	Frdrag		
3.2.1	Minstefradrag av egen inntekt	43 000	43 000
3.2.6	Minstefradrag av bamebidrag mv	8 000	8 000
3.2.12	Premie og tilskudd til pensjonsordning	2 857	2 857
3.3.1	Renter av gjeld til norske fordringshavere	1 843	1 843
3.3.2	Renter av gjeld til utenlandske fordringshavere	189 992	189 992
3.3.10	Sum fradrag		<u>245 692</u>
3.4	Alminnelig inntekt		<u>36 975</u>
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		<u>36 975</u>
	Formue		
4.1.1	Bankinnskudd	30 925	30 925
4.7	Bruttoformue		<u>30 925</u>
	Gjeld		
4.8.1	Gjeld til norske fordringshavere	11 676	11 676
4.8.3	Gjeld til utenlandske fordringshavere	1 055 686	1 055 686
4.8.4	Sum gjeld		<u>1 067 362</u>
4.9	Nettoformue		<u>1 036 437-</u>

Oslo kemnerkontor
Postboks 2 St. Olavs Plass
0130 OSLO

0301

Skatteoppgjør 2002

Ordinær likning

10.10.2003

Fødselsnummer
Ektefelles f nr

Skattekasse 1E
Pensjonspoeng 3,91

Nettoformue 0
Alminnelig inntekt 36 900
Særfradrag 0
Pensjonsgiv. inntekt 261 200

Porsbøll Cislle Anne

Nordåssløyfa 1 C
1251 OSLO

Bankkonto for skatt
Skatten utskrevet i
Adr. til likningskontoret

Oslo

0630 OSLO

Vær vennlig å ta med skatteoppgjørblanketten ved henvendelse til likningskontoret eller skatteoppkreveren.

	Beregningsgrunnlag	Skatt og avgift
Inntektsskatt til:		
Staten (fellesskatt)	36 900	931
Oslo kommune	36 900	972
Trygdeavgift:		
Lønn mv (7,8%)	261 200	20 373
Utlignet skatt		22 276
Avregning:		
Forskuddstrekk		69 298-
Overskytende		47 022
Rentegodtgjørelse		2 355+
Til gode		49 377

Beløpet blir overført til konto 1607 43 97305. Overføringen vil bli registrert på kontoutskriften.

Tilgodebeløp blir utbetalt/overført etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppkreveren vil sende egen melding om eventuell slik motregning.

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29.09.2003

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24

Likningsattest 2002

Skatten er utskrevet i Oslo

Skattyter:

Fødselsnummer

Navn

Nettoformue

Alminnelig inntekt

Ektefelle:

Fødselsnummer

Navn

Nettoformue

Alminnelig inntekt

Porsbøll Cislle Anne

*****0**

*****36900**

Porsbøll Kjetil

*****0**

*****209000**



Oslo
l kningskontor

Tlf 81 54 44 55

0630 OSLO

Porsb ll C silie Anne

Nord ssl yfa 1 C
1251 Oslo



0301

Selvangivelse 2003

for l nnstakere og pensjonister mv.

F dselsnummer

Skattekasse 1E

Ektefelles f dselsnummer

Lever selvangivelsen s  snart som mulig! Sjekk om du kan levere p  telefon, Internett eller SMS. Om levering, se informasjon lenger bak.
Siste frist for innlevering er 30. april.

Har du sp rsm l om skatt, kontakt l kningskontoret.

E-post-adressen finner du p  www.skatteetaten.no

Kontroller bel pene nedenfor. Sett strek over bel p som er feil og skriv det korrekte bel pet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsplysninger. Se rettledningen.

			Inntekt / Fradrag	Rettelse	Formue / Gjeld	Rettelse
2.1	L�nn, naturalytelser mv.					
2.1.1	L�nn, Oslo Kommune	Kode 111-A	87 251			
2.1.1	Skattepliktig del av forsikringer	Kode 116-A	406			
2.1.1	F�dselspenger og omsorgspenger ved adopsjon	Kode 138	113 449			
2.1.1	Dagpenger, Aetat Arbeidsdirektoratet	Kode 147	29 561			
2.1.4	Andre trekkpl. utgiftsgodtgj. Oslo Kommune	Kode 199-A	740			
2.6	Bidrag, livrenter, barnepensjon mv.					
2.6.2	Underholdsbidrag for barn	Kode 213	10 860			
2.6.2	Underholdsbidrag for barn	Kode 213	10 860			
	Sum grunnlag trygdeavgift (7,8%)		231 400			
	Sum grunnlag toppskatt		231 400			
3.1/4.1/4.5	Kapitalinntekt, innskudd, verdipapir mv.					
3.1.1/4.1.1	Renter/innskudd i Gjensidige Nor Sparebank Asa		150		32 086	
3.2	Fradrag til arbeidsinntekt mv.					
3.2.1	Minstefradrag egen inntekt		-45 700			
3.2.6	Minstefradrag barnebidrag/barnepensjon		-4 000			
3.2.6	Minstefradrag barnebidrag/barnepensjon		-4 000			
3.2.8/3.2.9	Relsefradrag overf�rt fra post 5.0	----->	-			
3.3/4.8	Kapitalkostnader, andre fradrag og l�n					
3.3.1/4.8.1	Renter/gjeld i Gjensidige Nor Sparebank Asa		-803		0	
3.3.2/4.8.3	Renter/gjeld i utlandet		-	185 517	-	1 030 650
	Overf�ring mellom ektefeller					
	Negativ formue overf�rt fra ektefelle				-958 029	
3.6/4.9	Sum grunnlag for inntekts- og formuesskatt		-198 771	13 257	-	0





Oslo
Likhingskontor
0630 OSLO

Tlf. 81 54 44 55

Utskrift av likningen 2003 08.10.2004

Ordinær likning

Fødselsnummer

Porsbøll Cistlie Anne

Post i selvangivelsen

Fra selvangivelsen

Likhingsgrunnlag

2.1.1	Personinntekt og alminnelig inntekt	230 667	230 667
2.1.4	Lønn, honorar, firmabil m.v.	740	740
2.6.2	Overskudd kostnadsgodtgjørelse	21 720	21 720
3.1.1	Bidrag for barn under 17 år	150	150
3.1.10	Renter av bankinnskudd m.v.		253 277
	Sum inntekter		
3.2.1	Fradrag	45 700	45 700
3.2.6	Minstefradrag av egen inntekt	8 000	8 000
3.2.10	Minstefradrag av barnebidrag m.v.	14 085	
3.3.1	Foreldrefradrag	803	803
3.3.2	Renter av gjeld til norske fordringshavere	185 517	185 517
3.3.10	Renter av gjeld til utenlandske fordringshavere		240 020
	Sum fradrag		
3.4	Alminnelig inntekt		13 257
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		13 257
4.1.1	Formue	32 086	32 086
4.7	Bankinnskudd		32 086
	Bruttoformue		
4.8.3	Gjeld	1 030 650	1 030 650
4.8.4	Gjeld til utenlandske fordringshavere		1 030 650
	Sum gjeld		
4.9	Nettoformue		998 564-

Hest

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25.09.2004

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Oslo kemnerkontor
Postboks 2 St. Olavs Plass
0130 OSLO

0301

Skatteoppgjør 2003

Ordinær likning

08.10.2004

Fødselsnummer
Ektefelles f nr

Skattekasse	1E	Nettoformue	0
Pensjonspoeng	3,13	Alminnelig inntekt	13 200
		Særfradrag	0
		Pensjonsgiv. inntekt	231 400

Porsbøll Cisilie Anne

Nordassløyfa 1 C
1251 OSLO

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til likningskontoret

DNBANOKK
Oslo

0630 OSLO

Vær vennlig å ta med skatteoppgjørblanketten ved henvendelse til likningskontoret eller skatteoppkreveren.

	Beregningsgrunnlag	Skatt og avgift
Trygdeavgift:		
Lønn mv (7,8%)	231 400	18 049
Utlignet skatt		18 049
Avregning:		
Forskuddstrekk		58 571-
Overskytende		40 522
Rentegodtgjørelse		1 258+
Til gode		41 780

Beløpet blir overført til konto 1607 43 97305. Overføringen vil bli registrert på kontoutskriften.

Tilgodebeløp blir utbetalt/overført etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppkreveren vil sende egen melding om eventuell slik motregning.

Likningsattest 2003

Skatten er utskrevet i Oslo

Skattyter:

Fødselsnummer
Navn Porsbøll Cisilie Anne
Nettoformue *****0**
Alminnelig inntekt *****13200**

Ektefelle:

Fødselsnummer
Navn Porsbøll Kjetil
Nettoformue *****0**
Alminnelig inntekt *****218700**

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0301

25.09.2004

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P 23



Oslo
lagningskontor

0630 OSLO

Porsbøll Cisilie Anne

Nordåssløyfa 1 C
1251 Oslo

Tlf 81 54 44 55

01 1251

Selvangivelse 2004

for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Lever selvangivelsen så snart som mulig!

Siste frist er 30. april.

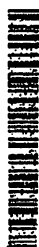
Om levering, se informasjon lenger bak.

Har du spørsmål om skatt, kontakt lagningskontoret.

E-post-adressen finner du på www.skattestaten.no

Kontroller beløpene nedenfor. Sett strek over beløp som er feil og skriv det korrekte beløpet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsopplysninger. Se rettledningen.

		Inntekt / Fradrag	Rettet til	Formue / Gjeld	Rettet til
2.1	Lønn og tilsvarende ytelser	237 011			
2.1.1	Lønn, Oslo Kommune	Kode 111-A 159 754			
2.1.1	Fødselspenger og omsorgspenger ved adopsjon	Kode 138 76 925			
2.1.4	Andre trekkpl. utgiftsgodtgj. Oslo Kommune	Kode 199-A 332			
	Sum grunnlag trygdeavgift (7,8%)	237 011			
	Sum grunnlag toppskatt	237 011			
3.1/4.1/4.5	Renter, innskudd, verdipapir, andre kapitalinnt, mv.	70		37 785	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (nor)	70		37 785	
3.2	Fradrag i tilknytning til arbeidsinntekt mv.	-62 500			
3.2.1	Minstefradrag egen inntekt	-47 500			
3.2.8/3.2.9	Relsefradrag overført fra "Spesifikasjon av relsefradrag"				
3.2.10	Foreldrefradrag, totalt innberettet kr 30 231				
	Til fradrag (maks kr 30 000 for flere barn)				
	Kr 30 000 fordeles mellom ektefellene	-15 000			
3.3/4.8	Renter, gjeld, andre kapitalkostnader og fradrag	-6 000			
3.3.2/4.8.3	Renter/gjeld i utlandet		-170 930,54		-949 614,16
3.3.7	Gave til frivillig organisasjon	-6 000			
	Overføring mellom ektefeller				
	Negativ formue overført fra ektefelle			-861-531	-1 811 145,10
3.6/4.9	Sum grunnlag for inntekts- og formuesskatt	-168-581	-2344,54		0



Oslo
Likningskontor
0630 OSLO

Tlf. 81 54 44 55

Utskrift av likningen 2004

24.06.2005

Ordinær likning

Fødselsnummer

Porsbøll Cislite Anne

Post i selvangivelsen

Fra selvangivelsen

Likningsgrunnlag

2.1.1	Personinntekt og alminnelig inntekt		
2.1.4	Lønn, honorar, firmabil m.v.	236 679	236 679
3.1.1	Overskudd kostnadsgodtgjørelse	332	332
3.1.10	Renter av bankinnskudd m.v.	70	70
	Sum inntekter		<u>237 081</u>
	Fradrag		
3.2.1	Minstefradrag av egen inntekt	47 500	47 500
3.2.10	Foreldrefradrag	15 000	15 000
3.3.2	Renter av gjeld til utenlandske fordringshavere	170 930	170 930
3.3.7	Andre fradrag	6 000	6 000
3.3.10	Sum fradrag		<u>239 430</u>
3.4	Alminnelig inntekt		<u>2 349-</u>
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		<u>2 349-</u>
	Formue		
4.1.1	Bankinnskudd	37 785	37 785
4.7	Bruttoformue		<u>37 785</u>
	Gjeld		
4.8.1	Gjeld til norske fordringshavere	949 614	949 614
4.8.4	Sum gjeld		<u>949 614</u>
4.9	Nettoformue		<u>911 829-</u>

Oslo kemnerkontor
Postboks 2 St. Olavs Plass
0130 OSLO

0301

Skatteoppgjør 2004

Ordinær likning

24.06.2005

Fødselsnummer
Ektefelles f nr

Skattekasse 1E
Pensjonspoeng 3,08

Nettoformue 0
Alminnelig inntekt 0
Særfradrag 0
Pensjonsgiv. inntekt 237 011

Porsbøll Cislle Anne

Nordassløya 1 C
1251 OSLO

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til likningskontoret

DNBANOKK
Oslo

0630 OSLO

Vær vennlig å ta med skatteoppgjørblanketten ved henvendelse
til likningskontoret eller skatteoppkreveren.

	Beregningsgrunnlag	Skatt og avgift
Trygdeavgift:		
Lønn mv (7,8%)	237 011	18 486
Utlånt skatt		18 486
Ayregning:		
Forskuddstrekk		46 030-
Overskytende		27 544
Rentegodtgjørelse		690+
Til gode		28 234

Beløpet blir overført til konto 1607 43 97305. Overføringen vil bli registrert på kontoutskriften.

Tilgodebeløp blir utbetalt/overført etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppkreveren vil sende egen melding om eventuell slik motregning.

Vår

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09.06.2005

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P 14

Likningsattest 2004

Skatten er utskrevet i Oslo

Skattyter:

Fødselsnummer

Navn

Nettoformue

Alminnelig inntekt

Ektefelle:

Fødselsnummer

Navn

Nettoformue

Alminnelig inntekt

Porsbøll Cislle Anne

*****0**

*****0**

Porsbøll Kjetil

*****0**

*****243679**



Oslo
likningskontor
0630 OSLO

Tlf. 81 54 44 55

Utskrift av likningen 2005

23.06.2006

Ordinær likning

Fødselsnummer

Porsbøll Cislle Anne

Post i selvangivelsen	Fra selvangivelsen	Likningsgrunnlag
1.6.1 Personinntekt fra næringsvirksomhet Familiebarnehage enmannsforetak	41 040	41 040
2.1.1 Personinntekt og alminnelig inntekt Lønn, honorar, firmabil m.v.	92 437	92 437
2.1.3 Inntekt av barnepass i eget hjem	41 040	41 040
2.1.4 Overskudd kostnadsgodtgjørelse	833	833
3.1.1 Renter av bankinnskudd m.v.	131	131
3.1.10 Sum inntekter		<u>134 441</u>
3.2.1 Fradrag Minstefradrag av egen inntekt	41 633	41 633
3.2.10 Foreldrefradrag	11 537	11 537
3.2.11 Fagforeningskontingent	437	437
3.3.7 Andre fradrag	12 000	12 000
3.3.11 Sum fradrag		<u>65 607</u>
3.4 Alminnelig inntekt		<u>68 834</u>
3.6 Grunnlag for kommune-, fylkes- og fellesskatt		<u>68 834</u>
4.1.1 Formue Bankinnskudd	47 831	47 831
4.7 Bruttoformue		<u>47 831</u>
4.8.1 Gjeld Gjeld til norske fordringshavere	30 000	30 000
4.8.4 Sum gjeld		<u>30 000</u>
4.9 Nettoformue		<u>17 831</u>

Vår

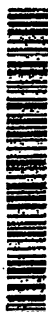
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0301

08.06.2006

307406

P 12



**Oslo
likningskontor**

Postboks 2873 Tøyen, 0608 Oslo

Porsbøll Cislle Anne

Nordassløyfa 1 C
1251 Oslo

Tlf 81 54 44 55

01 1251

Selvangivelse 2005
for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Lever selvangivelsen så snart som mulig!

Siste frist er 30. april.

Om levering, se informasjon lenger bak.

Hør du spørsmål om skatt, kontakt likningskontoret.

E-post-adressen finner du på www.skatteetaten.no

Kontroller beløpene nedenfor. Sett strek over beløp som er feil og skriv det korrekte beløpet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsplysninger. Se rettledningen.

			Inntekt / Fradrag	Rettet til	Formue / Gjeld	Rettet til
1.6	Beregnet personinntekt fra foretak					
1.6.1	Positiv personinntekt - dagmamma	Kode 404	41 040	50 395		
2.1	Lønn og tilsvarende ytelser		134 310			
2.1.1	Lønn, Oslo Kommune	Kode 111-A	92 006			
2.1.1	Skattepliktig del av forsikringer	Kode 116-A	431			
2.1.3	Godtgjørelse til dagmamma	Kode 404	41 040	50 395		
2.1.4	Andre trekkpl. utgiftsgodtgj. Oslo Kommune	Kode 199-A	833			
	Sum grunnlag trygdeavgift (7,8%)		134 310			
	Sum grunnlag toppskatt		134 310			
3.1/4.1/4.5	Renter, innskudd, verdipapir, andre kapitalinnt., mv.		131		47 831	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (nor)		131		47 831	
3.2	Fradrag i tilknytning til arbeidsinntekt mv.		-53 607			
3.2.1	Minstefradrag egen inntekt		-41 633			
3.2.8/3.2.9	Reisefradrag overført fra "Spesifikasjon av reisefradrag"					
3.2.10	Foreldrefradrag, totalt innberettet kr 23 074					
	Til fradrag (maks kr 35 000 for 3 barn u. 12 år)					
	Kr 23 074 fordeles mellom ektefellene		-11 537			
3.2.11	Fagforening i alt kr 437		-437			
3.3/4.8	Renter, gjeld, andre kapitalkostnader og fradrag		-12 000		-30 000	
3.3.1/4.8.1	Renter/gjeld i Statens Lånekasse For Utdanning		0		-30 000	
3.3.2/4.8.3	Renter/gjeld i utlandet		-230 723		-1281 798	
3.3.7	Gave til frivillig organisasjon		-12 000			
	Overføring mellom ektefeller					
	Negativ formue overført fra ektefelle				-796 872	
3.6/4.9	Sum grunnlag for inntekts- og formuesskatt		68 834		0	

Oslo kemnerkontor
Postboks 2 St. Olavs Plass
0130 OSLO

0301

Skatteoppgjør 2005

Endring av likning

05.07.2006

Porsbøll Cisilie Anne

Nordåssløyfa 29 A
1251 OSLO

Fødselsnummer
Ektefelles f nr

Skattekasse 1E
Pensjonspoeng 1,39

Nettoformue 0
Alminnelig inntekt 0
Særfradrag 0
Pensjonsgiv. inntekt 143 665

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til likningskontoret

DNBANOKK
Oslo

0630 OSLO

Vær vennlig å ta med skatteoppgjørblanketten ved henvendelse
til likningskontoret eller skatteoppkreveren.

	Beregningsgrunnlag	Skatt og avgift
Trygdeavgift:		
Lønn mv (7,8%)	93 270	7 275
Næringsinntekt familiebarnehage (7,8%)	50 395	3 931
Utlignet skatt		11 206
Kemneren vil meddele det endelige avregningsresultat.		

Likningsattest 2005

Skatten er utskrevet i Oslo

Skattyter:

Fødselsnummer
Navn Porsbøll Cisilie Anne
Nettoformue *****0**
Alminnelig inntekt *****0**

Ektefelle:

Fødselsnummer
Navn Porsbøll Kjetil
Nettoformue *****0**



Oslo
likningskontor

Oslo likningskontor

Porsbøll Cislite Anne

Nordåssløyfa 29 A
1251 Oslo

Tlf 81 54 44 55

01 1251

Selvangivelse 2006

for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Lever selvangivelsen så snart som mulig!

Siste frist er 30. april.

Om levering, se informasjon lenger bak.

Har du spørsmål om skatt, kontakt likningskontoret.

E-post-adressen finner du på www.skatteetaten.no

Kontroller beløpene nedenfor. Sett strek over beløp som er feil og skriv det korrekte beløpet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsplysninger. Se rettleiingen.

	Inntekt / Fradrag	Rettet til	Formue / Gjeld	Rettet til
2.1 Lønn og tilsvarende ytelser	227 724			
2.1.1 Lønn, Oslo Kommune Kode 111-A	193 012			
2.1.1 Rehab.-/attføringsp., Nav Søndre Nordstrand Tr Kode 222	33 046			
2.1.4 Andre trekkpl. utgiftsgodtgj. Oslo Kommune Kode 199-A	1 666			
Sum grunnlag trygdeavgift (7,8%) 227 724				
Sum grunnlag toppskatt 227 724				
2.8/4.3 Bolig og annen fast eiendom	-836		56 299	
4.3.1 Boligselskap, Vestskrenten Borettslag			91 135	
2.8.1/4.5.3 Andel av inntekt/formue i boligselskap	97		6 130	
3.3.4/4.8.2 Andel av kostnad/gjeld i boligselskap	-933		-40 966	
3.1/4.1/4.5 Renter, innskudd, verdipapir, andre kapitalinnt. mv.	352		27 106	
3.1.1/4.1.1 Renter/innskudd i Dnb Nor Bank (dnb)	350		26 629	
3.1.1/4.1.1 Renter/innskudd i Dnb Nor Bank (dnb) Barn 130295	1		201	
3.1.1/4.1.1 Renter/innskudd i Dnb Nor Bank (dnb) Barn 300591	1		276	
3.2 Fradrag i tilknytning til arbeidsinntekt mv.	-80 850			
3.2.1 Minstefradrag egen inntekt	-61 100			
3.2.8/3.2.9 Reisefradrag overført fra "Spesifikasjon av reisefradrag"				
3.2.10 Foreldrebetaling, totalt innberettet kr 38 358				
Til fradrag (maks kr 35 000 for 3 barn u. 12 år)				
Kr 35 000 fordeles mellom ektefellene	-17 500			
3.2.11 Fagforening i alt kr 2 341	-2 250			
3.3/4.8 Renter, gjeld, andre kapitalkostnader og fradrag	-12 000	461 862,78	-55 359	2554 596,70
3.3.1/4.8.1 Renter/gjeld i Dnb Nor Bank (dnb Nor Kort)	0		-11 359	
3.3.1/4.8.1 Renter/gjeld i Statens Lånekasse For Utdannin	0		-44 000	
3.3.2/4.8.3 Renter/gjeld i utlandet	-449 862,78		-2499 237,70	
3.3.7 Gave til frivillig organisasjon	-12 000	Renter	Gjeld	
Overføring mellom ektefeller				
Negativ formue overført fra ektefelle			-1 302 775	
3.6/4.9 Sum grunnlag for inntekts- og formuesskatt	134 390		0	

Oslo
likningskontor
0630 OSLO

Tlf. 81 54 44 55

Utskrift av likningen 2006 12.10.2007

Ordinær likning

Fødselsnummer

Porsbøll Cislle Anne

Post i selvangivelsen

Fra selvangivelsen

Likningsgrunnlag

2.1.1	Personinntekt og alminnetlig inntekt		
2.1.4	Lønn, honorar, firmabil m.v.	226 058	226 058
2.8.1	Overskudd kostnadsgodtgjørelse	1 666	1 666
3.1.1	Andel av inntekt fra boligselskap eller sameie	97	97
3.1.14	Renter av bankinnskudd m.v.	352	352
	Sum inntekter		<u>228 173</u>
	Fradrag		
3.2.1	Minstefradrag av egen inntekt	61 100	61 100
3.2.10	Foreldrefradrag	17 500	17 500
3.2.11	Fagforeningskontingent	2 250	2 250
3.3.2	Renter av gjeld til utenlandske fordringshavere	449 863	
3.3.4	Andel av kostnader i boligselskap eller sameie	933	933
3.3.7	Andre fradrag	12 000	12 000
3.3.13	Sum fradrag		<u>93 783</u>
3.4	Alminnetlig inntekt		134 390
3.5	Særfradrag	5 878	3 228
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		<u>131 162</u>
	Formue		
4.1.1	Bankinnskudd	27 106	27 106
4.3.1	Andel av boligselskaps likningsverdi	91 135	91 135
4.5.3	Andel av annen formue i boligselskap eller sameie	6 130	6 130
4.7	Bruttoformue		<u>124 371</u>
	Gjeld		
4.8.1	Gjeld til norske fordringshavere	55 359	55 359
4.8.2	Andel av gjeld i boligselskap eller sameie	40 966	40 966
4.8.3	Gjeld til utenlandske fordringshavere	2 499 238	2 949 101
4.8.4	Sum gjeld		<u>3 045 426</u>
4.9	Nettoformue		<u>-2 921 055</u>

**Skatteetaten**Damsveien 1
9815 Vadsø

Tlf 80 08 00 00

Porsbøll Cislilie Anne

Nordåssløyfa 29 A
1251 Oslo**Selvangivelse 2007**
for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

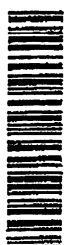
Om levering, se informasjon lenger bak.

Har du spørsmål om skatt, kontakt skattekontoret.

E-post-adressen finner du på www.skatteetaten.no

Kontroller beløpene nedenfor. Sett strek over beløp som er feil og skriv det korrekte beløpet i kolonnen ved siden av. Bruk post 5.0 for eventuelle tilleggsopplysninger. Se rettledningen.

			<u>Inntekt / Fradrag</u>	<u>Rettet til</u>	<u>Formue / Gjeld</u>	<u>Rettet til</u>
2.1	Lønn og tilsvarende ytelser		219 348			
2.1.1	Lønn, Oslo Kommune	Kode 111-A	10 546			
2.1.1	Rehab.-/attføringsp., Aetat Arbeidsdirektorat	Kode 222	208 802			
	Sum grunnlag trygdeavgift (7,8%)		219 348			
	Sum grunnlag toppskatt		219 348			
2.8/4.3	Bolig og annen fast eiendom		-2 416		28 577	
4.3.1	Boligselskap, Vestskrenten Borettslag				100 248	
2.8.1/4.5.3	Andel av inntekt/formue i boligselskap		228		0	
3.3.4/4.8.2	Andel av kostnad/gjeld i boligselskap		-2 644		-71 671	
3.1/4.1/4.5	Renter, innskudd, verdipapir, andre kapitalinnt. mv.		101		29 013	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (dnb)		29		24 498	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (dnb)	Barn 130295	35		1 436	
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank (dnb)	Barn 300591	37		3 079	
3.2	Fradrag i tilknytning til arbeidsinntekt mv.		-78 800			
3.2.1	Minstefradrag egen inntekt		-63 800			
3.2.8/3.2.9	Reisefradrag overført fra "Spesifikasjon av reisefradrag"					
3.2.10	Foreldrefradrag, totalt innberettet kr 33 279					
	Til fradrag (maks kr 30 000 for 2 barn u. 12 år)					
	Kr 30 000 fordeles mellom ektefellene		-15 000			
3.3/4.8	Renter, gjeld, andre kapitalkostnader og fradrag		-12 063		-152 485	
3.3.1/4.8.1	Renter/gjeld i Dnb Nor Bank (cresco)		-51		-9 484	
3.3.1/4.8.1	Renter/gjeld i Dnb Nor Bank (dnb Nor Kort)		-12		0	
3.3.1/4.8.1	Renter/gjeld i Statens Lånekasse For Utdannin		0		-113 701	
3.3.1/4.8.1	Renter/gjeld i Statens Lånekasse For Utdannin		0		-29 300	
3.3.2/4.8.3	Renter/gjeld i utlandet					
3.3.7	Gave til frivillig organisasjon		-12 000			
3.6/4.9	Sum grunnlag for inntekts- og formuesskatt		<u>126 170</u>		<u>0</u>	



Porsbøll Cislilie Anne

Skatt øst

Utskrift av likningen 2007 15.10.2008

Ordinær likning

0630 OSLO

Tlf. 80 08 00 00

Fødselsnummer

Porsbøll Csilie Anne

Post i selvangivelsen

Fra selvangivelsen

Likningsgrunnlag

Personinntekt og alminnelig inntekt			
2.1.1	Lønn, honorar, firmabil m.v.	219 348	219 348
2.8.1	Andel av inntekt fra boligselskap eller sameie	228	228
3.1.1	Renter av bankinnskudd m.v.	101	101
3.1.14	Sum inntekter		<u>219 677</u>
Fradrag			
3.2.1	Minstefradrag av egen inntekt	63 800	63 800
3.2.10	Foreldrefradrag	15 000	15 000
3.3.1	Renter av gjeld til norske fordringshavere	63	63
3.3.2	Renter av gjeld til utenlandske fordringshavere	627 212	
3.3.4	Andel av kostnader i boligselskap eller sameie	2 644	2 644
3.3.7	Andre fradrag	12 000	12 000
3.3.13	Sum fradrag		<u>93 507</u>
3.4	Alminnelig inntekt		<u>126 170</u>
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		<u>126 170</u>
Formue			
4.1.1	Bankinnskudd	29 013	29 013
4.3.1	Andel av boligselskaps likningsverdi	100 248	100 248
4.7	Bruttoformue		<u>129 261</u>
Gjeld			
4.8.1	Gjeld til norske fordringshavere	152 485	152 485
4.8.2	Andel av gjeld i boligselskap eller sameie	71 671	71 671
4.8.3	Gjeld til utenlandske fordringshavere	3 484 514	3 484 514
4.8.4	Sum gjeld		<u>3 708 670</u>
4.9	Nettoformue		<u>3 579 409-</u>

Høst

SYN

0301

06.10.2008

80352

P 25



Oslo kemnerkontor
Postboks 2 St. Olavs plass
0130 OSLO

0301

Tlf. 23 46 91 30

Porsbøll Cislle Anne

Nordåssløylfa 29 A
1251 OSLO

Skatteoppgjør 2007

Ordinær likning

15.10.2008

Fødselsnummer
Ektefelles F nr

Skattekasse 1E
Pensjonspoeng 2,35

Nettoformue 0
Alminnelig inntekt 126 170
Særfradrag 0
Pensjonsgiv. inntekt 219 348

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til skattekontoret

NDEANOKXXXX
Oslo

0630 OSLO

Vær vennlig å ta med skatteoppgjørsblanketten ved henvendelse
til skattekontoret eller skatteoppkreveren.



	Beregningsgrunnlag	Skatt og avgift
Inntektsskatt til:		
Staten (felleskatt)	126 170	11 637
Oslo kommune	126 170	13 331
Trygdeavgift:		
Lønn mv (7,8%)	219 348	17 109
Utlånet skatt		42 077
Avregning:		
Forskuddstrekk		25 713-
Innbetalt tilleggsforskudd		16 364-
Restskatt - overskytende		0
Å betale		0

Hest

06.10.2008 0301 SYEN

80352

P 25



Likningsattest 2007

Skatten er utskrevet i Oslo

Skattyter:

Fødselsnummer
Navn Porsbøll Cislle Anne
Nettoformue *****0**
Alminnelig inntekt *****126170**

Ektefelle/Meldepliktig samboer/Reg partner:

Fødselsnummer
Navn Porsbøll Kjetil
Nettoformue *****0**
Alminnelig inntekt *****239859**

Skatteetaten

Damsveien 1
9815 Vadsø

Tlf 80 08 00 00

Porsbøll Cislilie Anne
Nordåssløyfa 29 A
1251 Oslo



Selvangivelse 2008 for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Guidelines to the tax return, see www.tax-norway.no

Om levering, se informasjon lenger bak.

Hår du spørsmål om skatt, kontakt skattekontoret.

E-post-adressen finner du på www.skatteetaten.no

Kontroller beløpene nedenfor. Se Starthjelpen til selvangivelsen for hvordan endre poster. Bruk post 5.0 for evt tilleggsplysninger.

P 15 2002816 20090306 1/6 0429525 SKYT BM

	Inntekt / Fradrag	Rettet til	Formue / Gjeld	Rettet til
2.1 Lønn og tilsvarende ytelser	236 208			
2.1.1 Rehab.-/attføringsp., Arbeids- og Velferdsetat Kode 222	236 208			
Sum grunnlag trygdeavgift (7,8%) 236 208				
Sum grunnlag toppskatt 236 208				
2.8/4.3 Bolig og annen fast eiendom	-5 076		38 817	
4.3.1 Boligselskap, Vestskrenten Borettslag			110 273	
2.8.1/4.5.3 Andel av inntekt/formue i boligselskap	102		6 920	5042
3.3.4/4.8.2 Andel av kostnad/gjeld i boligselskap	-5 178		-77 776	
3.1/4.1/4.5 Renter, innskudd, verdipapir, andre kapitalinnt. mv.	419		30 870	
3.1.1/4.1.1 Renter/innskudd i Dnb Nor Bank (cresco)	17		0	
3.1.1/4.1.1 Renter/innskudd i Dnb Nor Bank	327		29 211	
3.1.1/4.1.1 Renter/innskudd i Dnb Nor Bank Barn 130295	75		1 659	
3.2 Fradrag i tilknytning til arbeidsinntekt mv.	-85 563			
3.2.1 Minstefradrag egen inntekt	-67 000			
3.2.8/3.2.9 Reisefradrag overført fra "Spesifikasjon av reisefradrag"				
3.2.10 Foreldrefradrag, totalt innberettet kr 37 126				
Kr 37 126 fordeles mellom ektefellene	-18 563			
3.3/4.8 Renter, gjeld, andre kapitalkostnader og fradrag	-38		-145 940	
3.3.1/4.8.1 Renter/gjeld i Dnb Nor Bank (cresco)	-38		-827	
3.3.1/4.8.1 Renter/gjeld i Dnb Nor Bank (dnb Nor Kort)	0		-13 108	
3.3.1/4.8.1 Renter/gjeld i Statens Lånekasse For Utdannin	0		-132 005	
3.3.2/4.8.3 Renter/gjeld i utlandet	-55330		-4226212	
3.6/4.9 Sum grunnlag for inntekts- og formuesskatt	145 950		0	

90 620

Skatt øst

Utskrift av likningen 2008 21.10.2009

Ordinær likning

Postboks 9200 Grønland, 0134 OSLO

Fødselsnummer

Porsbøll Cislite Anne

Tlf. 80 08 00 00

Post i selvangivelsen	Fra selvangivelsen	Likningsgrunnlag
Personinntekt og alminnelig inntekt		
2.1.1 Lønn, honorar, firmabil m.v.	236 208	236 208
2.8.1 Andel av inntekt fra boligselskap eller sameie	102	102
3.1.1 Renter av bankinnskudd m.v.	419	419
3.1.14 Sum inntekter		<u>236 729</u>
Fradrag		
3.2.1 Minstefradrag av egen inntekt	67 000	67 000
3.2.10 Foreldrefradrag	18 563	18 563
3.3.1 Renter av gjeld til norske fordringshavere	38	38
3.3.2 Renter av gjeld til utenlandske fordringshavere	55 330	55 330
3.3.4 Andel av kostnader i boligselskap eller sameie	5 178	5 178
3.3.7 Andre fradrag	12 000	12 000
3.3.13 Sum fradrag		<u>158 109</u>
3.4 Alminnelig inntekt		<u>78 620</u>
3.6 Grunnlag for kommune-, fylkes- og fellesskatt		<u>78 620</u>
Formue		
4.1.1 Bankinnskudd	30 870	30 870
4.3.1 Andel av boligselskaps likningsverdi	110 273	110 273
4.5.3 Andel av annen formue i boligselskap eller sameie	5 092	5 092
4.7 Bruttoformue		<u>146 235</u>
Gjeld		
4.8.1 Gjeld til norske fordringshavere	145 940	145 940
4.8.2 Andel av gjeld i boligselskap eller sameie	77 776	77 776
4.8.3 Gjeld til utenlandske fordringshavere	4 226 212	4 226 212
4.8.4 Sum gjeld		<u>4 449 928</u>
4.9 Nettoformue		<u>4 303 693-</u>

Hest

STEN

0301

07.10.2009

33293

P 39



Oslo kemnerkontor
Postboks 2 St. Olavs Plass
0130 OSLO

0301

Skatteoppgjør 2008

Ordinær likning

21.10.2009

Tlf. 23 46 91 30

Porsbøll Cislle Anne

Nordåssløyfa 29 A
1251 OSLO

Fødselsnummer
Ektefelles f nr

Skattekasse 1 E
Pensjonspoeng 2,42

Nettoformue 0
Alminnelig inntekt 78 620
Særfradrag 0
Pensjonsgiv. inntekt 236 208

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til skattekontoret

NDEANOKKXXX
Skatt øst
Postboks 9200 Grønland
0134 OSLO

Vær vennlig å ta med skatteoppgjørblanketten ved henvendelse
til skattekontoret eller skatteoppkreveren.

	Beregningsgrunnlag	Skatt og avgift
Inntektsskatt til:		
Staten (fellesskatt)	78 620	5 289
Oslo kommune	78 620	5 846
Trygdeavgift:		
Lønn mv (7,8 %)	236 208	18 424
Utlignet skatt		29 559
Avregning:		
Forskuddstrekk		51 365-
Overskytende		21 806
Rentegodtgjørelse		986+
Til gode		22 792

Beløpet blir overført til konto 1607 43 97305. Overføringen vil bli registrert på kontoutskriften.

Tilgodebeløp blir utbetalt/overført etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppkreveren vil sende egen melding om eventuell slik motregning.

Likningsattest 2008

Skatten er utskrevet i Skatt øst

Skattyter:

Fødselsnummer
Navn Porsbøll Cislle Anne
Nettoformue *****0**
Alminnelig inntekt *****78620**

Ektefelle/Meldepliktig samboer/Reg partner:

Fødselsnummer
Navn Porsbøll Kjetil
Nettoformue *****0**
Alminnelig inntekt *****328031**

SkatteetatenPostboks 4305
8608 Mo i RanaPorsbøll Cislilie Anne
Nordåssløyfa 29 A
1251 Oslo**Selvangivelse 2009**
for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Guidelines to the tax return, see taxnorway.no

Om levering, se informasjon lenger bak.

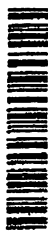
Har du spørsmål om skatt, se skatteetaten.no eller kontakt

skattekontoret på

TH 80 08 00 00

Kontroller beløpene nedenfor. Se Starthjelpen til selvangivelsen for hvordan endre poster. Bruk post 5.0 for øvt tilleggsplysninger.

		Inntekt / Fradrag	Rettet til	Formue / Gjeld	Rettet til	
2.1	Lønn og tilsvarende ytelser	232 049				P 09
2.1.1	Rehab-/attføringsp., Arbeids- og Velferdsetat Kode 222	232 049				1768008
	Sum grunnlag trygdeavgift (7,8%)	232 049				
	Sum grunnlag toppskatt	232 049				
2.8/4.3	Bolig og annen fast eiendom	-2 948		53 697		20100005
4.3.1	Boligselskap, Vestskrenten Borettslag			121 299		
2.8.1/4.5.3	Andel av inntekt/formue i boligselskap	110		5 045		3/ 8
3.3.4/4.8.2	Andel av kostnad/gjeld i boligselskap	-3 058		-72 647		
3.1/4.1/4.5	Renter, innskudd, verdipapir, andre kapitalinnt. mv.	362		30 196		027857
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank	321		28 190		
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank Bam 130285	41		2 006		SKT BM
3.2	Fradrag i tilknytning til arbeidsinntekt mv.	-88 996				
3.2.1	Minstefradrag egen inntekt	-70 350				
3.2.8/3.2.9	Reisefradrag overført fra "Spesifikasjon av reisefradrag"					
3.2.10	Foreldrefradrag, totalt innberettet kr 37 291					
	Kr 37 291 fordeles mellom ektefellene	-18 646				
3.3/4.8	Renter, gjeld, andre kapitalkostnader og fradrag	-12 000		-159 502		
3.3.1/4.8.1	Renter/gjeld i Dnb Nor Bank (cresco)	0		-5 161		
3.3.1/4.8.1	Renter/gjeld i Statens Lånekasse For Utdanning	0		-154 341		
3.3.2/4.8.3	Renter/gjeld i utlandet	-73 545		-4 727 668		
3.3.7	Gave til frivillig organisasjon	-12 000				
3.6/4.9	Sum grunnlag for inntekts- og formuesskatt	128 467		0		

54 922

Skatt øst

Utskrift av likningen 2009 20.10.2010

Ordinær likning

Postboks 9200 Grønland, 0134 OSLO

Fødselsnummer

Porsbøll Giselle Anne

Tlf. 80 08 00 00

Post i selvangivelsen

Fra selvangivelsen

Likningsgrunnlag

Personinntekt og alminnelig inntekt		
2.1.1	Lønn, honorar, firmabil m.v.	232 049
2.8.1	Andel av inntekt fra boligselskap eller sameie	110
3.1.1	Renter av bankinnskudd m.v.	362
3.1.14	Sum inntekter	<u>232 521</u>
Fradrag		
3.2.1	Minstefradrag av egen inntekt	70 350
3.2.10	Foreldrefradrag	18 646
3.3.2	Renter av gjeld til utenlandske fordringshavere	73 545
3.3.4	Andel av kostnader i boligselskap eller sameie	3 058
3.3.7	Andre fradrag	12 000
3.3.13	Sum fradrag	<u>177 599</u>
3.4	Alminnelig inntekt	<u>54 922</u>
3.6	Grunnlag for kommune-, fylkes- og fellesskatt	<u>54 922</u>
Formue		
4.1.1	Bankinnskudd	30 196
4.3.1	Andel av boligselskaps likningsverdi	121 299
4.5.3	Andel av annen formue i boligselskap eller sameie	5 045
4.7	Bruttoformue	<u>156 540</u>
Gjeld		
4.8.1	Gjeld til norske fordringshavere	159 502
4.8.2	Andel av gjeld i boligselskap eller sameie	72 647
4.8.3	Gjeld til utenlandske fordringshavere	4 727 668
4.8.4	Sum gjeld	<u>4 959 817</u>
4.9	Nettoformue	<u>4 803 277</u>

SYEN

0301

10.10.2010

112018

P 33



Oslo kemnerkontor
Postboks 2 St. Olavs plass
0130 OSLO

0301

Skatteoppgjør 2009

Ordinær likning

20.10.2010

Til. 23 46 91 30

Porsbøll Cisilie Anne

Nordåssløyfa 29 A
1251 OSLO

Fødselsnummer
Ektefelles f nr

Skattekasse 1E
Pensjonspoeng 2,22

Nettoformue 0
Alminnelig inntekt 54 922
Særfradrag 0
Pensjonsgiv. inntekt 232 049

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til skattekontoret

NDEANOKXXX
Skatt øst
Postboks 9200 Grønland
0134 OSLO

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til skattekontoret eller skatteoppkreveren.



Inntektskatt til:
Staten (fellesskatt)
Oslo kommune
Trygdeavgift:
Lønn mv (7,8 %)
Utilknet skatt

Beregningsgrunnlag

Skatt og avgift

54 922	1 772
54 922	2 182
232 049	18 100
	22 054

Avregning:
Forskuddstrekk
Overskytende
Rentegodtgjørelse
Til gode

50 761-
28 707
1 291+
29 998

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Tilgodebeløp blir utbetalt/overført etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppkreveren vil sende egen melding om eventuell slik motregning.

SYEN

0301

10.10.2010

112018

P 33

Likningsattest 2009

Skatten er utskrevet i Skatt øst

Skattyter:

Fødselsnummer

Navn

Nettoformue

Alminnelig inntekt

Ektefelle/Meddepliktig samboer/Reg partner:

Fødselsnummer

Navn

Nettoformue

Porsbøll Cisilie Anne

*****0**

*****54922**

Porsbøll Kjetil

*****0**

*****754785**

**Skatteetaten**Postboks 4305
8608 Mo i RanaPorsbøll Cisilie Anne
Nordåssløyfa 29 A
1251 Oslo**Selvangivelse 2010**
for lønnstakere og pensjonister mv.

0301

Fødselsnummer

Skattekasse 1E

Ektefelles fødselsnummer

Guidelines to the tax return, see taxnorway.no

Om levering, se informasjon lenger bak.

Har du spørsmål om skatt, se skatteetaten.no eller kontakt
skattekontoret på

TH 80 08 00 00

Kontroller beløpene nedenfor. Se Starthjelpen til selvangivelsen for
hvordan endre poster. Bruk post 5.0 for evt tilleggsplysninger.

			<u>Inntekt / Fradrag</u>	<u>Rettet til</u>	<u>Formue / Gjeld</u>	<u>Rettet til</u>	
2.1	Lønn og tilsvarende ytelser		386 080				
2.1.1	Lønn, Oslo Kommune	Kode 111-A	375 874				P 05
2.1.1	Skattepliktig del av forsikringer	Kode 116-A	1 265				1979213
2.1.1	Rehab.-/attføringsp., Arbeids- og Velferdsetat	Kode 222	8 910				20110311
2.1.4	Trekkpliktig/fast bil- og båtgodtgjørelse	Kode 153-A	31				
	Sum grunnlag trygdeavgift (7,8%)		386 080				
	Sum grunnlag toppskatt		386 080				
2.8/4.3	Bolig og annen fast eiendom		-2 364		307 053		1/8
4.3.2	Boligselskap, Vestekrenten Borettslag				372 227		0300058
2.8.1/4.5.3	Andel av inntekt/formue i boligselskap		188		4 477		
3.3.4/4.8.2	Andel av kostnad/gjeld i boligselskap		-2 552		-69 651		SIKT
3.1/4.1/4.5	Renter, innskudd, verdipapir, andre kapitalinnt. mv.		165		11 760		BM
3.1.1/4.1.1	Renter/innskudd i Coop Øst Ba		0		60		
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank		107		7 394		
3.1.1/4.1.1	Renter/innskudd i Dnb Nor Bank	Barn 130295	58		4 306		
3.2	Fradrag i tilknytning til arbeidsinntekt mv.		-92 800				
3.2.1	Minstefradrag egen inntekt		-72 800				
3.2.8/3.2.9	Reisefradrag overført fra "Spesifikasjon av reisefradrag"						
3.2.10	Barnepass mv., 2 barn, innberettet kr 46 813						
	Kr 40 000 fordeles mellom ektefellene		-20 000				
3.3/4.8	Renter, gjeld, andre kapitalkostnader og fradrag		-18 879	-34 796	-154 982	-6191745	
3.3.1/4.8.1	Renter/gjeld i Statens Lånekasse For Utdanning		-6 879		-154 674		
3.3.1/4.8.1	Renter/gjeld i Dnb Nor Bank		0		-308		
3.3.2/4.8.3	Renter/gjeld i utlandet			-15917		-6036763	
3.3.7	Gave til frivillig organisasjon		-12 000				
	Overføring mellom ektefeller						
	Negativ formue overført fra ektefelle				-943 714		
3.8/4.9	Sum grunnlag for inntekts- og formuesskatt		272 202		0		

Skatt øst

Utskrift av likningen 2010 24.06.2011

Ordinær likning

Postboks 9200 Grønland, 0134 OSLO

Fødselsnummer

Porsbøll Cistlie Anne

Tlf. 80 08 00 00

Post i selvangivelsen		Fra selvangivelsen	Likningsgrunnlag
Personinntekt og alminnelig inntekt			
2.1.1	Lønn, honorar, firmabil m.v.	386 049	386 049
2.1.4	Overskudd kostnadsgodtgjørelse	31	31
2.8.1	Andel av inntekt fra boligselskap eller sameie	188	188
3.1.1	Renter av bankinnskudd m.v.	165	165
3.1.14	Sum inntekter		<u>386 433</u>
Fradrag			
3.2.1	Minstefradrag av egen inntekt	72 800	72 800
3.2.10	Foreldrefradrag	20 000	20 000
3.3.1	Renter av gjeld til norske fordringshavere	6 879	6 879
3.3.2	Renter av gjeld til utenlandske fordringshavere	15 917	15 917
3.3.4	Andel av kostnader i boligselskap eller sameie	2 552	2 552
3.3.7	Andre fradrag	12 000	12 000
3.3.13	Sum fradrag		<u>130 148</u>
3.4	Alminnelig inntekt		<u>256 285</u>
3.6	Grunnlag for kommune-, fylkes- og fellesskatt		<u>256 285</u>
Formue			
4.1.1	Bankinnskudd	11 760	11 760
4.3.2	Boenhet i boligselskap	372 227	372 227
4.5.3	Andel av annen formue i boligselskap eller sameie	4 477	4 477
4.7	Bruttoformue		<u>388 464</u>
Gjeld			
4.8.1	Gjeld til norske fordringshavere	154 982	154 982
4.8.2	Andel av gjeld i boligselskap eller sameie	69 651	69 651
4.8.3	Gjeld til utenlandske fordringshavere	6 036 763	6 036 763
4.8.4	Sum gjeld		<u>6 261 396</u>
4.9	Nettoformue		<u>5 872 932</u>

SVEN

0301

13.06.2011

271422

P 5



Oslo k  mnerkontor
Postboks 2 St. Olavs plass
0130 OSLO

0301

Skatteoppgj  r 2010

Ordin  r likning

24.06.2011

Tlf. 23 46 91 30

Porsb  ll Cisilie Anne

Nord  ssl  yfa 29 A
1251 OSLO

F  dselsnummer
Ektef  lles f nr

Skattekasse 1E
Pensjonspoeng 4,17

Nettoformue 0
Alminnelig inntekt 256 285
S  rtr  drag 0
Pensjonsgiv. inntekt 386 080

Bankkonto for skatt
IBAN nummer
BIC
Skatten utskrevet i
Adr. til skattekontoret

NDEANOKXXXX
Skatt   st
Postboks 9200 Gr  nland
0134 OSLO

V  r vennlig    ta med skatteoppgj  rblanketten ved henvendelse
til skattekontoret eller skatteoppk  veren.



Inntektsskatt til:
Staten (fellesskatt)
Oslo kommune
Trygdeavgift:
L  nn mv (7,8 %)
Utilk  net skatt

Beregningsgrunnlag

Skatt og avgift

256 285	26 866
256 285	33 075
386 080	30 114
	90 055

Avregning:
Forskuddstrekk
Overskytende
Rentegodtg  relse
Til gode

113 439
23 384
331
23 715

Bel  pet blir overf  rt til konto 1607 43 97305. Overf  ringen vil bli registr  rt p   kontoutskriften.

Tilgodebe  p blir utbetalt/overf  rt etter at det offentlige har foretatt motregning for eventuelle tidligere ubetalte krav. Skatteoppk  veren vil sende egen melding om eventuell slik motregning.

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271422

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Likningsattest 2010

Skatten er utskrevet i Skatt   st

Skattyter:

F  dselsnummer
Navn Porsb  ll Cisilie Anne
Nettoformue *****0**
Alminnelig inntekt *****256285**

Ektef  lle/Meldepliktig samboer/Reg partner:

F  dselsnummer
Navn Porsb  ll Kj  f  t
Nettoformue *****0**
Alminnelig inntekt *****375010**

ROBERT SCOTLUND VAIL
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case: 98-D-230385-D
Dept No.: I

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\$ 27051.1979

Exchange rate of 0.1166 on 30 June 2000

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Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission

Pocket Guide for 30 June 2000

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.17	\$ 5.83	\$ 11.66	\$ 29.15	\$ 58.3	\$ 116.6	\$ 583

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 8.58	kr 42.88	kr 85.76	kr 428.82	kr 857.63	kr 2144.08	kr 4288.17

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\$ 26677.6993

Exchange rate of 0.1076 on 29 June 2001

View 5 Day Trend

Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission

Pocket Guide for 29 June 2001

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.08	\$ 5.38	\$ 10.76	\$ 26.9	\$ 53.8	\$ 107.6	\$ 538

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 9.29	kr 46.47	kr 92.94	kr 464.68	kr 929.37	kr 2323.42	kr 4646.84

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Exchange rate of 0.134 on 28 June 2002[View 5 Day Trend](#)

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Pocket Guide for 28 June 2002

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.34	\$ 6.7	\$ 13.4	\$ 33.5	\$ 67	\$ 134	\$ 670

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 7.46	kr 37.31	kr 74.63	kr 373.13	kr 746.27	kr 1865.67	kr 3731.35

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\$ 12040.6327

Exchange rate of 0.138 on 30 June 2003

View 5 Day Trend

Please note: The exchange rates given are "bank rates". High street rates may be subject to commission.

Pocket Guide for 30 June 2003

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.38	\$ 6.9	\$ 13.8	\$ 34.5	\$ 69	\$ 138	\$ 690

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 7.25	kr 36.23	kr 72.46	kr 362.32	kr 724.64	kr 1811.6	kr 3623.19

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kr 159754

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\$ 23006.1809

Exchange rate of 0.144 on 30 June 2004

View 5 Day Trend

Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission

Pocket Guide for 30 June 2004

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.44	\$ 7.2	\$ 14.4	\$ 36	\$ 72.01	\$ 144.01	\$ 720.05

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 6.94	kr 34.72	kr 69.44	kr 347.2	kr 694.4	kr 1735.99	kr 3471.98

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\$ 20409.0464

Exchange rate of 0.1529 on 30 June 2005

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Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission

Pocket Guide for 30 June 2005

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.53	\$ 7.65	\$ 15.29	\$ 38.23	\$ 76.45	\$ 152.9	\$ 764.52

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 6.54	kr 32.7	kr 65.4	kr 327	kr 654.01	kr 1635.02	kr 3270.05

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\$ 31010.8756

Exchange rate of 0.1607 on 30 June 2006

View 5 Day Trend

Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission

Pocket Guide for 30 June 2006

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.61	\$ 8.03	\$ 16.07	\$ 40.17	\$ 80.33	\$ 160.67	\$ 803.34

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 6.22	kr 31.12	kr 62.24	kr 311.2	kr 622.4	kr 1556	kr 3112.01

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\$ 1787.7576

Exchange rate of 0.1695 on 29 June 2007

View 5 Day Trend

Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission.

Pocket Guide for 29 June 2007

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.7	\$ 8.48	\$ 16.95	\$ 42.38	\$ 84.76	\$ 169.52	\$ 847.6

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 5.9	kr 29.5	kr 58.99	kr 294.65	kr 589.9	kr 1474.75	kr 2949.5

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Exchange rate of 0.1955 on 30 June 2008

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Pocket Guide for 30 June 2008

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.96	\$ 9.82	\$ 19.65	\$ 49.12	\$ 98.25	\$ 196.5	\$ 982.49

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 5.09	kr 25.45	kr 50.89	kr 254.46	kr 508.91	kr 1272.28	kr 2544.55

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\$ 0.1555

Exchange rate of 0.1555 on 30 June 2009

View 5 Day Trend

Please note, The exchange rates given are 'bank rates'. High street rates may be subject to commission

Pocket Guide for 30 June 2009

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.56	\$ 7.78	\$ 15.55	\$ 38.88	\$ 77.77	\$ 155.54	\$ 777.69

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 6.43	kr 32.15	kr 64.29	kr 321.46	kr 642.83	kr 1607.32	kr 3214.65

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\$ 58081.5702

Exchange rate of 0.1534 on 30 June 2010

View 5 Day Trend

Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission.

Pocket Guide for 30 June 2010

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.53	\$ 7.67	\$ 15.34	\$ 38.38	\$ 76.72	\$ 153.44	\$ 767.2

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 6.52	kr 32.59	kr 65.17	kr 325.86	kr 651.72	kr 1629.3	kr 3258.61

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\$ 0.1855

Exchange rate of 0.1855 on 30 June 2011

View 5 Day Trend

Please note: The exchange rates given are 'bank rates'. High street rates may be subject to commission

Pocket Guide for 30 June 2011

Norwegian Krone (NOK)

kr 10	kr 50	kr 100	kr 250	kr 500	kr 1000	kr 5000
\$ 1.86	\$ 9.28	\$ 18.55	\$ 46.39	\$ 92.77	\$ 185.55	\$ 927.75

United States Dollar (USD)

\$ 1	\$ 5	\$ 10	\$ 50	\$ 100	\$ 250	\$ 500
kr 5.39	kr 26.95	kr 53.89	kr 269.47	kr 538.94	kr 1347.35	kr 2694.71

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Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Case No.: 98-D-230385-D
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EXHIBIT H

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Historical CPI-U data from 1913 to the present

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2012	2.93 %												
2011	1.63 %	2.11 %	2.68 %	3.16 %	3.57 %	3.56 %	3.63 %	3.77 %	3.87 %	3.53 %	3.39 %	2.96 %	3.16 %
2010	2.63 %	2.14 %	2.31 %	2.24 %	2.02 %	1.05 %	1.24 %	1.15 %	1.14 %	1.17 %	1.14 %	1.50 %	1.64 %
2009	0.03 %	0.24 %	-0.38 %	-0.74 %	-1.28 %	-1.43 %	-2.10 %	-1.48 %	-1.29 %	-0.18 %	1.84 %	2.72 %	-0.34 %
2008	4.28 %	4.03 %	3.98 %	3.94 %	4.18 %	5.02 %	5.60 %	5.37 %	4.94 %	3.66 %	1.07 %	0.09 %	3.85 %
2007	2.08 %	2.42 %	2.78 %	2.57 %	2.69 %	2.69 %	2.36 %	1.97 %	2.76 %	3.54 %	4.31 %	4.08 %	2.85 %
2006	3.99 %	3.60 %	3.36 %	3.55 %	4.17 %	4.32 %	4.15 %	3.82 %	2.06 %	1.31 %	1.97 %	2.54 %	3.24 %
2005	2.97 %	3.01 %	3.15 %	3.51 %	2.80 %	2.53 %	3.17 %	3.64 %	4.69 %	4.35 %	3.46 %	3.42 %	3.39 %
2004	1.93 %	1.69 %	1.74 %	2.29 %	3.05 %	3.27 %	2.99 %	2.65 %	2.54 %	3.19 %	3.52 %	3.26 %	2.68 %
2003	2.60 %	2.98 %	3.02 %	2.22 %	2.06 %	2.11 %	2.11 %	2.16 %	2.32 %	2.04 %	1.77 %	1.88 %	2.27 %
2002	1.14 %	1.14 %	1.48 %	1.64 %	1.18 %	1.07 %	1.46 %	1.80 %	1.51 %	2.03 %	2.20 %	2.38 %	1.59 %
2001	3.73 %	3.53 %	2.92 %	3.27 %	3.62 %	3.25 %	2.72 %	2.65 %	2.13 %	1.83 %	1.90 %	1.55 %	2.83 %
2000	2.74 %	3.22 %	3.76 %	3.07 %	3.19 %	3.73 %	3.66 %	3.41 %	3.45 %	3.45 %	3.45 %	3.39 %	3.38 %
1999	1.67 %	1.61 %	1.73 %	2.28 %	2.09 %	1.96 %	2.14 %	2.26 %	2.63 %	2.56 %	2.62 %	2.68 %	2.19 %
1998	1.57 %	1.44 %	1.37 %	1.44 %	1.69 %	1.68 %	1.68 %	1.62 %	1.49 %	1.49 %	1.55 %	1.61 %	1.55 %
1997	3.04 %	3.03 %	2.76 %	2.50 %	2.23 %	2.30 %	2.23 %	2.23 %	2.15 %	2.08 %	1.83 %	1.70 %	2.34 %
1996	2.73 %	2.65 %	2.84 %	2.90 %	2.89 %	2.75 %	2.95 %	2.88 %	3.00 %	2.99 %	3.26 %	3.32 %	2.93 %
1995	2.80 %	2.86 %	2.85 %	3.05 %	3.19 %	3.04 %	2.76 %	2.62 %	2.54 %	2.81 %	2.61 %	2.54 %	2.81 %
1994	2.52 %	2.52 %	2.51 %	2.36 %	2.29 %	2.49 %	2.77 %	2.90 %	2.96 %	2.61 %	2.67 %	2.67 %	2.61 %
1993	3.26 %	3.25 %	3.09 %	3.23 %	3.22 %	3.00 %	2.78 %	2.77 %	2.69 %	2.75 %	2.68 %	2.75 %	2.96 %
1992	2.60 %	2.82 %	3.19 %	3.18 %	3.02 %	3.09 %	3.16 %	3.15 %	2.99 %	3.20 %	3.05 %	2.90 %	3.03 %
1991	5.65 %	5.31 %	4.90 %	4.89 %	4.95 %	4.70 %	4.45 %	3.80 %	3.39 %	2.92 %	2.99 %	3.06 %	4.25 %
1990	5.20 %	5.26 %	5.23 %	4.71 %	4.36 %	4.67 %	4.82 %	5.62 %	6.16 %	6.29 %	6.27 %	6.11 %	5.39 %
1989	4.67 %	4.83 %	4.98 %	5.12 %	5.36 %	5.17 %	4.98 %	4.71 %	4.34 %	4.49 %	4.66 %	4.65 %	4.83 %
1988	4.05 %	3.94 %	3.93 %	3.90 %	3.89 %	3.96 %	4.13 %	4.02 %	4.17 %	4.25 %	4.25 %	4.42 %	4.08 %
1987	1.46 %	2.10 %	3.03 %	3.78 %	3.86 %	3.65 %	3.93 %	4.28 %	4.36 %	4.53 %	4.53 %	4.43 %	3.66 %
1986	3.89 %	3.11 %	2.26 %	1.59 %	1.49 %	1.77 %	1.58 %	1.57 %	1.75 %	1.47 %	1.28 %	1.10 %	1.91 %
1985	3.53 %	3.52 %	3.70 %	3.69 %	3.77 %	3.76 %	3.55 %	3.35 %	3.14 %	3.23 %	3.51 %	3.80 %	3.55 %
1984	4.19 %	4.60 %	4.80 %	4.56 %	4.23 %	4.22 %	4.20 %	4.29 %	4.27 %	4.26 %	4.05 %	3.95 %	4.30 %
1983	3.71 %	3.49 %	3.60 %	3.90 %	3.35 %	2.58 %	2.46 %	2.56 %	2.86 %	2.85 %	3.27 %	3.79 %	3.22 %
1982	8.39 %	7.62 %	6.78 %	6.51 %	6.68 %	7.06 %	6.44 %	5.85 %	5.04 %	5.14 %	4.59 %	5.83 %	6.16 %
1981	11.83 %	11.41 %	10.49 %	10.00 %	9.78 %	9.55 %	10.76 %	10.80 %	10.95 %	10.14 %	9.59 %	8.92 %	10.35 %
1980	13.91 %	14.18 %	14.76 %	14.73 %	14.41 %	14.38 %	13.13 %	12.87 %	12.60 %	12.77 %	12.65 %	12.52 %	13.58 %
1979	9.28 %	9.86 %	10.09 %	10.49 %	10.85 %	10.89 %	11.26 %	11.82 %	12.18 %	12.07 %	12.61 %	13.29 %	11.22 %
1978	6.84 %	6.43 %	6.55 %	6.50 %	6.97 %	7.41 %	7.70 %	7.84 %	8.31 %	8.93 %	8.89 %	9.02 %	7.62 %
1977	5.22 %	5.91 %	6.44 %	6.95 %	6.73 %	6.87 %	6.83 %	6.62 %	6.60 %	6.39 %	6.72 %	6.70 %	6.50 %
1976	6.72 %	6.29 %	6.07 %	6.05 %	6.20 %	5.97 %	5.35 %	5.71 %	5.49 %	5.46 %	4.88 %	4.86 %	5.75 %
1975	11.80 %	11.23 %	10.25 %	10.21 %	9.47 %	9.39 %	9.72 %	8.60 %	7.91 %	7.44 %	7.38 %	6.94 %	9.20 %
1974	9.39 %	10.02 %	10.39 %	10.09 %	10.71 %	10.86 %	11.51 %	10.86 %	11.95 %	12.06 %	12.20 %	12.34 %	11.03 %
1973	3.65 %	3.87 %	4.59 %	5.06 %	5.53 %	6.00 %	5.73 %	7.38 %	7.36 %	7.80 %	8.25 %	8.71 %	6.16 %
1972	3.27 %	3.51 %	3.50 %	3.49 %	3.23 %	2.71 %	2.95 %	2.94 %	3.19 %	3.42 %	3.67 %	3.41 %	3.27 %
1971	5.29 %	5.00 %	4.71 %	4.16 %	4.40 %	4.64 %	4.36 %	4.62 %	4.08 %	3.81 %	3.28 %	3.27 %	4.30 %
1970	6.18 %	6.15 %	5.82 %	6.06 %	6.04 %	6.01 %	5.98 %	5.41 %	5.66 %	5.63 %	5.60 %	5.57 %	5.84 %
1969	4.40 %	4.68 %	5.25 %	5.52 %	5.51 %	5.48 %	5.44 %	5.71 %	5.70 %	5.67 %	5.93 %	6.20 %	5.46 %
1968	3.65 %	3.95 %	3.94 %	3.93 %	3.92 %	4.20 %	4.49 %	4.48 %	4.46 %	4.75 %	4.73 %	4.72 %	4.27 %
1967	3.46 %	2.81 %	2.80 %	2.48 %	2.79 %	2.78 %	2.77 %	2.45 %	2.75 %	2.43 %	2.74 %	3.04 %	2.78 %
1966	1.92 %	2.56 %	2.56 %	2.87 %	2.87 %	2.53 %	2.85 %	3.48 %	3.48 %	3.79 %	3.79 %	3.46 %	3.01 %
1965	0.97 %	0.97 %	1.29 %	1.62 %	1.62 %	1.94 %	1.61 %	1.94 %	1.61 %	1.93 %	1.60 %	1.92 %	1.59 %
1964	1.64 %	1.64 %	1.31 %	1.31 %	1.31 %	1.31 %	1.30 %	0.98 %	1.30 %	0.97 %	1.30 %	0.97 %	1.28 %
1963	1.33 %	1.00 %	1.33 %	0.99 %	0.99 %	1.32 %	1.32 %	1.32 %	0.99 %	1.32 %	1.32 %	1.64 %	1.24 %
1962	0.67 %	1.01 %	1.01 %	1.34 %	1.34 %	1.34 %	1.00 %	1.34 %	1.33 %	1.33 %	1.33 %	1.33 %	1.20 %
1961	1.71 %	1.36 %	1.36 %	1.02 %	1.02 %	0.68 %	1.35 %	1.01 %	1.35 %	0.67 %	0.67 %	0.67 %	1.07 %
1960	1.03 %	1.73 %	1.73 %	1.72 %	1.72 %	1.72 %	1.37 %	1.37 %	1.02 %	1.36 %	1.36 %	1.36 %	1.46 %
1959	1.40 %	1.05 %	0.35 %	0.35 %	0.35 %	0.69 %	0.69 %	1.04 %	1.38 %	1.73 %	1.38 %	1.73 %	1.01 %
1958	3.62 %	3.25 %	3.60 %	3.58 %	3.21 %	2.85 %	2.47 %	2.12 %	2.12 %	2.12 %	2.11 %	1.76 %	2.73 %
1957	2.99 %	3.36 %	3.73 %	3.72 %	3.70 %	3.31 %	3.28 %	3.66 %	3.28 %	2.91 %	3.27 %	2.90 %	3.34 %
1956	0.37 %	0.37 %	0.37 %	0.75 %	1.12 %	1.87 %	2.24 %	1.87 %	1.86 %	2.23 %	2.23 %	2.99 %	1.52 %
1955	-0.74 %	-0.74 %	-0.74 %	-0.37 %	-0.74 %	-0.74 %	-0.37 %	-0.37 %	0.37 %	0.37 %	0.37 %	0.37 %	-0.28 %
1954	1.13 %	1.51 %	1.13 %	0.75 %	0.75 %	0.37 %	0.37 %	0.00 %	-0.37 %	-0.74 %	-0.37 %	-0.74 %	0.32 %
1953	0.38 %	0.76 %	1.14 %	0.76 %	1.14 %	1.13 %	0.37 %	0.75 %	0.75 %	1.12 %	0.75 %	0.75 %	0.82 %
1952	4.33 %	2.33 %	1.94 %	2.33 %	1.93 %	2.32 %	3.09 %	3.09 %	2.30 %	1.91 %	1.14 %	0.75 %	2.29 %
1951	8.09 %	9.36 %	9.32 %	9.32 %	9.28 %	8.82 %	7.47 %	6.58 %	6.97 %	6.50 %	6.88 %	6.00 %	7.88 %
1950	-2.08 %	-1.26 %	-0.84 %	-1.26 %	-0.42 %	-0.42 %	1.69 %	2.10 %	2.09 %	3.80 %	3.78 %	5.93 %	1.09 %
1949	1.27 %	1.28 %	1.71 %	0.42 %	-0.42 %	-0.83 %	-2.87 %	-2.86 %	-2.45 %	-2.87 %	-1.65 %	-2.07 %	-0.95 %

1948	10.23 %	9.30 %	6.85 %	8.68 %	9.13 %	9.55 %	9.91 %	8.89 %	6.52 %	6.09 %	4.76 %	2.99 %	7.74 %
1947	18.13 %	18.78 %	19.67 %	19.02 %	18.38 %	17.65 %	12.12 %	11.39 %	12.75 %	10.58 %	8.45 %	8.84 %	14.65 %
1946	2.25 %	1.69 %	2.81 %	3.37 %	3.35 %	3.31 %	9.39 %	11.60 %	12.71 %	14.92 %	17.68 %	18.13 %	8.43 %
1945	2.30 %	2.30 %	2.30 %	1.71 %	2.29 %	2.84 %	2.26 %	2.26 %	2.26 %	2.26 %	2.26 %	2.25 %	2.27 %
1944	2.96 %	2.96 %	1.16 %	0.57 %	0.00 %	0.57 %	1.72 %	2.31 %	1.72 %	1.72 %	1.72 %	2.30 %	1.64 %
1943	7.64 %	6.96 %	7.50 %	8.07 %	7.36 %	7.36 %	6.10 %	4.85 %	5.45 %	4.19 %	3.57 %	2.96 %	6.00 %
1942	11.35 %	12.06 %	12.68 %	12.59 %	13.19 %	10.88 %	11.56 %	10.74 %	9.27 %	9.15 %	9.09 %	9.03 %	10.97 %
1941	1.44 %	0.71 %	1.43 %	2.14 %	2.86 %	4.26 %	5.00 %	6.43 %	7.86 %	9.29 %	10.00 %	9.93 %	5.11 %
1940	-0.71 %	0.72 %	0.72 %	1.45 %	1.45 %	2.17 %	1.45 %	1.45 %	-0.71 %	0.00 %	0.00 %	0.71 %	0.73 %
1939	-1.41 %	-1.42 %	-1.42 %	-2.82 %	-2.13 %	-2.13 %	-2.13 %	-2.13 %	0.00 %	0.00 %	0.00 %	0.00 %	-1.30 %
1938	0.71 %	0.00 %	-0.70 %	-0.70 %	-2.08 %	-2.08 %	-2.76 %	-2.76 %	-3.42 %	-4.11 %	-3.45 %	-2.78 %	-2.01 %
1937	2.17 %	2.17 %	3.65 %	4.38 %	5.11 %	4.35 %	4.32 %	3.57 %	4.29 %	4.29 %	3.57 %	2.86 %	3.73 %
1936	1.47 %	0.73 %	0.00 %	-0.72 %	-0.72 %	0.73 %	1.46 %	2.19 %	2.19 %	2.19 %	1.45 %	1.45 %	1.04 %
1935	3.03 %	3.01 %	3.01 %	3.76 %	3.76 %	2.24 %	2.24 %	2.24 %	0.74 %	1.48 %	2.22 %	2.99 %	2.56 %
1934	2.33 %	4.72 %	5.56 %	5.56 %	5.56 %	5.51 %	2.29 %	1.52 %	3.03 %	2.27 %	2.27 %	1.52 %	3.51 %
1933	-9.79 %	-9.93 %	-10.00 %	-9.35 %	-8.03 %	-6.62 %	-3.68 %	-2.22 %	-1.49 %	-0.75 %	0.00 %	0.76 %	-5.09 %
1932	-10.06 %	-10.19 %	-10.26 %	-10.32 %	-10.46 %	-9.93 %	-9.93 %	-10.60 %	-10.67 %	-10.74 %	-10.20 %	-10.27 %	-10.30 %
1931	-7.02 %	-7.65 %	-7.69 %	-8.82 %	-9.47 %	-10.12 %	-9.04 %	-8.48 %	-9.64 %	-9.70 %	-10.37 %	-9.32 %	-8.94 %
1930	0.00 %	-0.58 %	-0.59 %	0.59 %	-0.59 %	-1.75 %	-4.05 %	-4.62 %	-4.05 %	-4.62 %	-5.20 %	-6.40 %	-2.66 %
1929	-1.16 %	0.00 %	-0.58 %	-1.17 %	-1.16 %	0.00 %	1.17 %	1.17 %	0.00 %	0.58 %	0.58 %	0.58 %	0.00 %
1928	-1.14 %	-1.72 %	-1.16 %	-1.16 %	-1.15 %	-2.84 %	-1.16 %	-0.58 %	0.00 %	-1.15 %	-0.58 %	-1.16 %	-1.15 %
1927	-2.23 %	-2.79 %	-2.81 %	-3.35 %	-2.25 %	-0.56 %	-1.14 %	-1.15 %	-1.14 %	-1.14 %	-2.26 %	-2.26 %	-1.92 %
1926	3.47 %	4.07 %	2.89 %	4.07 %	2.89 %	1.14 %	-1.13 %	-1.69 %	-1.13 %	-0.56 %	-1.12 %	-1.12 %	0.94 %
1925	0.00 %	0.00 %	1.17 %	1.18 %	1.76 %	2.94 %	3.51 %	4.12 %	3.51 %	2.91 %	4.65 %	3.47 %	2.44 %
1924	2.98 %	2.38 %	1.79 %	0.59 %	0.59 %	0.00 %	-0.58 %	-0.58 %	-0.58 %	-0.58 %	-0.58 %	0.00 %	0.45 %
1923	-0.59 %	-0.59 %	0.60 %	1.20 %	1.20 %	1.80 %	2.38 %	3.01 %	3.61 %	3.59 %	2.98 %	2.37 %	1.80 %
1922	-11.05 %	-8.15 %	-8.74 %	-7.73 %	-5.65 %	-5.11 %	-5.08 %	-6.21 %	-5.14 %	-4.57 %	-3.45 %	-2.31 %	-6.10 %
1921	-1.55 %	-5.64 %	-7.11 %	-10.84 %	-14.08 %	-15.79 %	-14.90 %	-12.81 %	-12.50 %	-12.06 %	-12.12 %	-10.82 %	-10.85 %
1920	16.97 %	20.37 %	20.12 %	21.56 %	21.89 %	23.67 %	19.54 %	14.69 %	12.36 %	9.94 %	7.03 %	2.65 %	15.90 %
1919	17.86 %	14.89 %	17.14 %	17.61 %	16.55 %	14.97 %	15.23 %	14.94 %	13.38 %	13.13 %	13.50 %	14.55 %	15.31 %
1918	19.66 %	17.50 %	16.67 %	12.70 %	13.28 %	13.08 %	17.97 %	18.46 %	18.05 %	18.52 %	20.74 %	20.44 %	17.26 %
1917	12.50 %	15.38 %	14.29 %	18.87 %	19.63 %	20.37 %	18.52 %	19.27 %	19.82 %	19.47 %	17.39 %	18.10 %	17.80 %
1916	2.97 %	4.00 %	6.06 %	6.00 %	5.94 %	6.93 %	6.93 %	7.92 %	9.90 %	10.78 %	11.65 %	12.62 %	7.64 %
1915	1.00 %	1.01 %	0.00 %	2.04 %	2.02 %	2.02 %	1.00 %	-0.98 %	-0.98 %	0.99 %	0.98 %	1.98 %	0.92 %
1914	2.04 %	1.02 %	1.02 %	0.00 %	2.06 %	1.02 %	1.01 %	3.03 %	2.00 %	1.00 %	0.99 %	1.00 %	1.35 %

A CPI of 195 indicates 95% inflation since 1982, the commonly quoted inflation rate of say 3% is actually the change in the Consumer Price Index from a year earlier. To find Prior Inflation rate data on this table (back through 1914) click on the date range below the table.

The "Annual" on this table is the Average of the individual Inflation rates for that year. Caution, you cannot just add the inflation rates from two consecutive years or even average them to find the total inflation between two dates. If you would like to calculate the inflation rate between two dates you must base your calculations on the actual CPI index or you can use our handy easy to use [Inflation calculator](#) or you might prefer to use our [Cost of Living Calculator](#) to compare the costs in two cities.

You can find links to Inflation and Consumer Price Index data for other countries [HERE](#). A chart of [Inflation by decade](#), [Annual Inflation](#) and [Confederate Inflation](#) is also available. Menu navigation is available on the menu bar on the left of every page. We have a [complete listing of all of our Articles on inflation](#), including [Inflation Definitions](#), [Which is better High or Low Inflation](#), and [How to Calculate Inflation](#), [Inflation Adjusted Oil Prices \(Chart\)](#) and [Inflation Adjusted Oil Prices \(table\)](#) and a [Monthly Inflation Rate Table](#).

You might also be interested in the wide variety of articles on our sister site Financial Trend Forecaster like the article on [The Global Gold Index](#), [Developing a Millionaire Mind](#), a complete list of the articles on Financial Trend Forecaster is at the [FTF Article Archives](#).

ROBERT SCOTLUND VAIL
Plaintiff,

vs.

CISILIE A. PORSBOLL
Defendant.

Cas. No.: 98-D-230385-D
Dept No.: I

EXHIBIT I

EXHIBIT I

1 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

2
3 *****

4 CISILIE A. PORSBOLL, f/k/a
5 CISILIE ANNE VAILE,

S.C. NO. 53798
D.C. NO: 98-D-230385-D

6 Appellant,

7 vs.

8 ROBERT SCOTLUND VAILE,

9 Respondent.

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16 **APPELLANT'S OPENING BRIEF**

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26 Attorney for Appellant
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 Las Vegas, Nevada 89110-2101
 (702) 438-4100

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In Proper Person
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TABLE OF CONTENTS

TABLE OF AUTHORITIES	iv
JURISDICTIONAL STATEMENT	vi
STATEMENT OF THE ISSUES	vii
STATEMENT OF THE CASE	1
STATEMENT OF FACTS	1
ARGUMENT	3
I. THE STANDARD OF REVIEW	3
II. SUMMARY OF ARGUMENT	3
III. HOW CHILD SUPPORT PENALTIES ARE CALCULATED	4
A. History	4
1. Background and Cast of Characters	4
2. Interest Law	6
3. Interest Calculations by the Private Bar and State	7
B. Calculating Penalties	8
C. Welfare's Calculation Process	11
D. Welfare's Critical Error	13
E. Welfare's Flawed Analogy	14
F. Welfare's Attempt to Conform the Law to Error	16
IV. WELFARE'S APPEARANCE IN THE <i>VAILE</i> MATTER	17
A. Background	17
B. Welfare's "Friend of the Court" Brief	17
C. Actual Calculation Differences – the Irony of Arguments Made in Ignorance	19
D. The Perversion of Bureaucratic Priorities	21

1	V.	POLICY-BASED COMPARISON OF CALCULATIONS	23
2	A.	Interest Calculations	23
3	B.	Penalty Calculations	23
4	1.	The Question of Whether the Statute is Ambiguous	23
5	2.	Welfare's Approach is Constitutionally Impermissible	25
6	VI.	THE DISTRICT COURT'S ERRORS	26
7	A.	Factual Errors	27
8	B.	Legal Errors	28
9	C.	Combined Legal/Factual Errors	28
10	VII.	CONCLUSION	29
11		CERTIFICATION OF COMPLIANCE	31
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
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<i>Sheriff v. Smith</i> , 91 Nev. 729, 542 P.2d 440 (1975)	15
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<i>Tighe v. Las Vegas Metro. Police Dep't</i> , 110 Nev. 632, 877 P.2d 1032 (1994)	3
<i>Vaile v. District Court</i> , 118 Nev. 262, 44 P.3d 506 (2002)	iv, 4, 21
<i>Willerton v. Bassham</i> , 111 Nev. 10, 889 P.2d 823 (1995)	25

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1		
2	EDCR 7.26(a)	31
3	NRAP 3A(b)(1)	iii
4	NRAP 4(a)(1)	iv
5	NRAP 28(e)	30
6	NRS 3.223	iii
7	NRS 17.130(2)	6, 8
8	NRS 99.040	6, 8
9	NRS 125B.095(2)	9
10	NRS 125B.140(2)(c)	6
11	NRS 130.201(2)	iii
12	NRS 201.020	21
13	NRS ch. 130	iii
14	NRS 130.201	iii

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Scot filed his *Complaint for Divorce* on August 7, 1998.⁴ Summary disposition was granted August 10, 1998, by Judge Steel; the *Decree of Divorce* was filed on August 21, 1998,⁵ and *Notice of Entry of Order* was filed and served by mail on August 26, 1998.⁶ These parties have been in essentially continuous litigation since the children were recovered in 2002; however, most of the tortuous history after this Court's *Opinion* ordering return of the abducted children is irrelevant here.⁷

⁷ See *Vaile v. District Court*, 118 Nev. 262, 44 P.3d 506 (2002).

1 The *Order* appealed from, containing a *Notice of Entry*, was filed April 17, 2009. The
2 *Notice of Appeal* was filed May 6, 2009, pursuant to NRAP 4(a)(1).

3 On November 14, 2007, Cisilie filed her *Motion to Reduce Arrears in Child Support to*
4 *Judgment [etc.]*⁸ The first partial *Order* on Cisilie's *Motion* was issued January 15, 2008.⁹ After
5 a number of hearings, purported appeals,¹⁰ and various motions, the district court rendered its
6 *Findings of Fact, Conclusions of Law, Final Decision and Order*, addressing most issues on
7 October 9, 2008, but reserving a ruling on the issue of penalties.¹¹

8 On April 17, 2009, the court issued its *Findings of Fact, Conclusions of Law, Final*
9 *Decision and Order Re: Child Support Penalties NRS 125B.095*.¹² This was the last order, and
10 disposed of the final matters pending from the time of Cisilie's original motion filing.

11 12 STATEMENT OF THE ISSUES

13 1. Whether the lower court erred in finding NRS 125B.095 to be ambiguous.

14 2. Whether the lower court erred in finding it more appropriate to use the
15 methodology used by the State Welfare Department, rather than the methodology employed by
16 the private Bar, for calculating penalties on arrears of child support.

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⁸ AAP Vol 1, pgs CAV00090-CAV00122.

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24⁹ AAP Vol 1, pgs CAV00134-CAV00124.

25¹⁰ This Court has already dismissed virtually all of the spurious "appeals" and writ
26 petitions Scot filed from the district court's various interlocutory orders; the last of those filings
are now being considered by this Court for dismissal.

27¹¹ AAP Vol 2, pgs CAV00344-CAV00372.

28¹² AAP Vol 2, pgs CAV00376-CAV00399.

1 and penalties.¹⁶ The court directed the parties to file supplemental points and authorities on the
2 issue of child support penalties.

3 On July 9, 2008, the Attorney General for the State of Nevada submitted to the court a
4 *Friend of the Court Brief*.¹⁷

5 On August 1, 2008, Scotlund filed his *Supplemental Brief Re: Child Support Principal,*
6 *Penalties, and Attorney Fees*.¹⁸

7 On August 14, 2008, Cisilie filed her *Supplemental Brief on Child Support Principal,*
8 *Penalties, and Attorney's Fees*.¹⁹

9 On September 5, 2008, the Attorney General for the State of Nevada filed a *Supplemental*
10 *Friend of the Court Brief*.²⁰

11 On October 9, 2008, the district court issued its *Notice of Entry of Findings of Fact,*
12 *Conclusions of Law, Final Decision and Order*.²¹

13 On April 17, 2009, the district court issued its *Notice of Entry of Findings of Fact,*
14 *Conclusions of Law, Final Decision and Order Re: Child Support Penalties NRS 125B.095*.²²

15 This appeal followed.
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21 ¹⁶ AAP Vol 2, Excerpts of Transcript, pgs CAV00468-CAV00472.
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23 ¹⁷ AAP Vol 1, pgs CAV00154-CAV00170.

24 ¹⁸ AAP Vol 1, pgs CAV00196-CAV00234.

25 ¹⁹ AAP Vol 2, pgs CAV00238-CAV00283.

26 ²⁰ AAP Vol 2, pgs CAV00284-CAV00338.

27 ²¹ AAP Vol 2, pgs CAV00344-CAV00372.

28 ²² AAP Vol 2, pgs CAV00376-CAV00399.

ARGUMENT

I. THE STANDARD OF REVIEW

This appeal purely concerns a question of statutory construction. This Court need not defer to the trial court's reading of the statute, but instead considers the question *de novo*.²³

II. SUMMARY OF ARGUMENT

To encourage child support obligors to actually pay child support, the Nevada Legislature has long imposed statutory interest on child support arrears due but unpaid. In 1993, the Legislature added a "penalties" provision, effective as of 1995, under which an obligor who did not pay child support when due would also owe a penalty of "10 percent per annum, or portion thereof, that the installment remains unpaid."

The private Bar began calculating and the family court has been imposing penalties since 1995. If a penalty is owed for less than a year, only a fraction of the annual penalty was assessed; if outstanding for multiple years, multiple annual penalties were applied for as long as installments remained unpaid.

The district attorneys' offices were divided. The Washoe County D.A. calculated interest the same way the private Bar did, but did not calculate penalties. The Clark County D.A. did not calculate or impose interest *or* penalties, despite the statutory mandates to do both. Nevada Welfare consolidated the various D.A. Offices under its effective control.

In 2003, the Nevada Legislature demanded that Welfare begin calculating and collecting interest and penalties per law. 18 years after they were supposed to be collecting interest, and 10 years after they were supposed to be collecting penalties, Welfare got its outdated NOMADS computer system to roughly calculate interest (using months instead of days), and to calculate a non-recurring "penalty" of 10% of an unpaid installment of support in a single lump sum.

²³ See *Irving v. Irving*, 122 Nev. 494, 134 P.3d 718 (2006); *Carson City District Attorney v. Ryder*, 116 Nev. 502, 998 P.2d 1186 (2000); *State, Dep't Taxation v. McKesson Corp.*, 111 Nev. 810, 896 P.2d 1145 (1995); *Tighe v. Las Vegas Metro. Police Dep't*, 110 Nev. 632, 877 P.2d 1032 (1994).

1 In 2005, Welfare asked the Legislature to amend the law to allow it to impose the full
2 annual penalty in a single lump sum the first month support was overdue, as that is what
3 NOMADS could calculate; the Legislature refused. Welfare implemented its calculation
4 methodology anyway, and began collecting penalties, obtaining a letter from a deputy Attorney
5 General that such was permitted under the "ambiguous" penalties statute.

6 That same deputy chose to interpose himself in this case, upon request by Scot, writing
7 a "Friend of the Court" brief on Scot's behalf. Based on misinformation supplied by Welfare,
8 and a number of factual and legal errors, the family court ruled that the Welfare method of
9 calculating child support penalties should be used in family court.

10 11 **III. HOW CHILD SUPPORT PENALTIES ARE CALCULATED**

12 **A. History**

13 **1. Background and Cast of Characters**

14 Multiple persons, agencies, and entities appear in the record, and in the discussion below.
15 This section is intended to allow the Court to follow more easily who did what, and why.

16 This Court's 2002 decision in *Vaile*²⁴ provided for the recovery of two children who had
17 been spirited out of Norway by Scot to the United States. Scot stopped paying child support
18 when he kidnaped the children in 2000, and never started paying again, even after they were
19 recovered, despite his continued receipt (except for a three-year period when he elected to attend
20 law school in Virginia) of a six-figure income and lavish lifestyle.²⁵

21 Greta Muirhead, Esq., is Scot's on-again, off-again attorney, who appeared intermittently
22 at some but not all of the family court hearings, claiming each time to be in an "unbundled"
23 capacity, and so appears at some places in the transcripts and this brief.

24 ²⁴ *Vaile v. District Court*, 118 Nev. 262, 44 P.3d 506 (2002).

25 ²⁵ AAP Vol 2, pgs CAV00351, CAV00356.

1 Cisilie is the mother of the two kidnaped children, who received no child support from
2 April, 2000, until the District Attorney finally began collecting some money from Scot by wage
3 garnishment in July, 2006.²⁶

4 After enormously protracted proceedings, counsel for Scot finally conceded the principal
5 sum of child support arrearages (\$118,369.96),²⁷ and the interest on that principal (\$45,089.27),²⁸
6 but the amount of the child support penalty remained in dispute.²⁹

7 Until about ten years ago, the various County District Attorney Offices operated
8 independently, until political consolidation within the Nevada Welfare bureaucracy brought the
9 District Attorneys of the various counties under the effective control of the Welfare Division.
10 Thereafter, the State of Nevada, Division of Welfare and Supportive Services, Child Support
11 Enforcement Program ("CSEP") has contracted with various District Attorneys' Offices to
12 provide child support services as required under Title IV-D.

13 Ed Ewert, Esq., and Robert Teuton, Esq. (now the Hon. Judge Teuton) were supervisory
14 attorneys in the Clark County District Attorney's Office, invited by Judge Moss to attend a
15 hearing and explain how the D.A. actually calculates child support arrearages.

16 The original Pro Bono Project was an independent organization of attorneys dedicated
17 to securing legal representation for the poor. In 2000, it was merged into Clark County Legal
18 Services ("CCLS").³⁰

19 The history of how the private Bar and state agencies approached child support arrears,
20 interest, and penalties, is intertwined. Accordingly, while this appeal is solely concerned with
21 penalty calculations, enough of that history to show what happened and why is set out below.
22

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24 ²⁶ AAP Vol 2, pg CAV00362.

25 ²⁷ AAP Vol 2, pgs CAV00364, CAV00467.

26 ²⁸ AAP Vol 2, pgs CAV00364, CAV00467.

27 ²⁹ AAP Vol 2, pgs CAV00380-CAV00381.

28 ³⁰ Now called the Legal Aid Center of Southern Nevada.

1 2. Interest Law

2 Unpaid installments in child support or spousal support become judgments as a matter
3 of law as of the date they come due and remain unpaid.³¹

4 The Nevada Legislature amended the legal rate of judgment interest statutes – NRS
5 17.130(2) and NRS 99.040 – repeatedly in the 1970s and 1980s in reaction to changing inflation.
6 In 1987, the Legislature decided to have the legal interest rate “float,” self-adjusting every six
7 months to the prime rate at the largest bank in Nevada, plus 2%. The legislation itself was
8 devoid of details as to precisely how such calculations were to be done, but some instructions
9 were supplied by this Court’s decisions before and after the statutory change.³²

10 Few family law attorneys calculated interest, and those who did either developed
11 spreadsheets, or hired accountants to do the calculations for them. Most of those accountants,
12 however, applied “generally accepted accounting principles” when they were hired to do such
13 calculations – even when such principles directly conflicted with the controlling case law.

14 This led to significant variability in whether, how, and how much interest was applied
15 to judgments in Nevada family law cases. The multiple changes to applicable interest rates also
16 made the calculations technically difficult. Since installments of pre-July, 1987, arrears had a
17 “fixed” interest rate, while post-July, 1987, arrears “floated,” the number of changes in every
18 calculation increased every six months.

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24 ³¹ NRS 125B.140(2)(c) (court orders for child support arrears shall include “interest upon
25 the arrearages at a rate established pursuant to NRS 99.040, from the time each amount became
26 due . . . interest continues to accrue on the amount ordered until it is paid.”)

27 ³² The cases are collected and analyzed in Marshal Willick, *A Matter of Interest:*
28 *Collection of Full Arrearages on Nevada Judgments*, first published in the September, 1990,
issue of the *NTLA Advocate*, and revised several times since then, most recently as CLE
materials at the Twelfth Annual Family Law Showcase (Tonopah, Nevada, 2001); posted at
http://www.willicklawgroup.com/published_works.

1 Spreadsheets required separate columns tabulating interest for each "class" of arrearage,
2 to determine when each individual dollar of arrears was paid. They grew increasingly complex
3 and difficult to follow after the 1987 amendments.³³
4

5 3. Interest Calculations by the Private Bar and State

6 Following this Court's directions to calculate interest from and to specific dates,³⁴ the
7 private Bar has always calculated interest on a daily basis. The Clark County District Attorney's
8 legacy mainframe computer system – NOMADS³⁵ – was set up originally many years ago to
9 operate and report on a monthly batch cycle, and had *no* provision to calculate or track interest.³⁶

10 There were some variations between what public agencies and private attorneys did that
11 could create differences when interest was being calculated. The IV-D program rules required
12 application of payments to present support first, but Nevada case law required application of
13 payments to the oldest arrearage first.³⁷
14
15

16 ³³ In 1989, it was obvious that an automated solution was necessary, and I began work
17 on what ultimately became the Marshal Law ("MLAW") program.

18 ³⁴ See, e.g., *LTR Stage Lines v. Gray Line Tours*, 106 Nev. 283, 792 P.2d 386 (1990)
19 (damages prior to the filing of a complaint accrued interest from the date the complaint is filed);
20 *Jones v. Jones*, 86 Nev. 879, 478 P.2d 148 (1970) (when a family law judgment requires
21 payments on a series of future dates, any missed payment immediately "draws interest [from that
22 date]. . . until satisfied").

23 ³⁵ For Nevada Online Multi-Automated Data Systems. NOMADS was set up many years
24 ago in an archaic programming language apparently not currently in use anywhere. There is
25 apparently no adequate documentation of the previous programming work, making any change
26 of any kind in the input, workings, or output of the existing patch-work require lengthy efforts
27 by large numbers of people.

28 ³⁶ See AAP Vol 2, pge CAV00308, at which, in 2003, Assemblywoman Buckley demands
29 that Welfare create an incentive to actually pay child support by calculating and collecting
30 penalties and interest, and Deputy District Attorney Hatch responds that NOMADS just could
31 not do so.

³⁷ See *Foster v. Marshman*, 96 Nev. 475, 611 P.2d 197 (1980).

1 This difference in first application made a difference to the totals reached, at least when
2 arrears were due from before July, 1987. Rates before that date were fixed, so changing the
3 arrearage to which a payment applied altered the total owed.

4 So even on identical facts, different arrearages would be calculated by the D.A.s than by
5 the private Bar and family courts. It still was no problem, really, since the uniform policy of the
6 District Attorney's offices throughout Nevada was to conform to any total judgment as found
7 by a district court.

8 As detailed in various of this Court's opinions, the purpose and function of statutory
9 interest is to compensate the claimant for the use of money from the time the cause of action
10 accrues until the time of payment.³⁸ In other words, even when interest is actually calculated on
11 behalf of an obligee, and the sum is actually collected from an obligor, the person owed the
12 money pretty much only breaks even on the original sum owed.

13 14 B. Calculating Penalties

15 In 1993, the Nevada Legislature tried to come up with some *additional* way of
16 encouraging delinquent child support obligors to pay their back child support sooner rather than
17 later. Testifying before the Senate Judiciary Committee on AB 604, then-Attorney General
18 Frankie Sue Del Papa summarized the thinking on this proposal:³⁹

19 The imposition of a 10% penalty for delinquent payments will give teeth to
20 enforcement provisions already in place and will serve as an incentive for parents
21 to remain current on monthly support obligations. It is a disappointing reflection
22 of our society's priorities that other debt obligations – from delinquent power bills
23 to late credit card payments – are assessed late fees and penalties, yet missed child
24 support payments are not, reducing such payments to less of an obligation than
25 paying off a credit card.

26 The legislation ultimately became the "penalties provision," NRS 125B.095:

27 The amount of the penalty is 10 percent per annum, or portion thereof, that the
28 installment remains unpaid. Each district attorney or other public agency in this

29 ³⁸ See *Ramada Inns v. Sharp*, 101 Nev. 824, 711 P.2d 1 (1985) (speaking of NRS
30 17.130(2)).

31 ³⁹ AAP Vol 1, page CAV00213.

1 State undertaking to enforce an obligation to pay support for a child shall enforce
2 the provisions of this section.⁴⁰

3 The scant legislative history of the provision was examined in the hearings below, but it
4 is silent as the precise mechanics of how the penalty calculation should be done, and so that
5 history is not discussed much in this brief.

6 More problematic below was the persistent quotation of various representatives of the
7 Welfare system from hearings in *later* years when they sought to amend the statute to comply
8 with their methodology, and the Legislature refused to do so. First, as the United States Supreme
9 Court has cautioned, “subsequent legislative history is a ‘hazardous basis for inferring the intent
10 of an earlier’ Congress.”⁴¹ Second, legislative “inaction lacks ‘persuasive significance’ because
11 ‘several equally tenable inferences’ may be drawn from such inaction”⁴²

12 That is why the A.G.’s 2005 use of the term “one-time penalty” is irrelevant to the
13 meaning of a statute written in 1993; that term does not exist in the legislative history of the
14 actual statute, but was made up later by Welfare as a rationalization. Unfortunately, the court
15 below did not pick up on that fact, which was part of the lower court’s confusion leading to
16 error.⁴³

17 The private Bar began applying the penalty in 1995, when it became effective, and the
18 family courts uniformly included a penalty assessment per the statute whenever counsel
19 requested (and calculated) it.

20 The calculation was not particularly difficult. The statutory language on its face required
21 calculation of an *annual* penalty, calculated by focusing on each “installment” to see if it had
22 yet been paid and, if not, calculating a penalty at a 10% annual rate from the time that the sum

23 ⁴⁰ NRS 125B.095(2).

24 ⁴¹ *Pension Benefit Guar. Corp. v. LTV Corp.*, 496 U.S. 633, 650 (1990) (quoting *United*
25 *States v. Price*, 361 U.S. 304, 313 (1960)).

26 ⁴² *United States v. Novak*, 476 F.3d 1041 (9th Cir. 2007) at 1987, quoting *Pension Benefit*
27 *Guar. Corp. v. LTV Corp.*, 496 U.S. 633, 650 (1990) (quoting *United States v. Wise*, 370 U.S.
28 405, 411 (1962)).

⁴³ AAP Vol 2, pgs CAV00382 & CAV00391-CAV00392.

1 went unpaid until the court heard the case. The only information needed was whether a
2 particular "installment" of child support "remains unpaid" (i.e., was in arrears), then multiplying
3 the sum by 10% and then by the number of years "or portion thereof" the installment had
4 remained unpaid.

5 So if a \$500 installment of child support remained totally unpaid for a month, a penalty
6 of \$4.17 ($\$500 \times 10\% \div 12$) accrued. If it still remained unpaid the next month, another such
7 penalty accrued, and so forth. After a year, the penalty assessed would be \$50. Throughout the
8 1990s, such penalty calculations were done by spreadsheet and submitted as exhibits to child
9 support arrears motions.⁴⁴ Apparently, every judge in Nevada who ever heard a child support
10 motion where a penalty was so calculated approved the reasoning, methodology, and totals, over
11 all objections that were made.

12 In the public sector, however, 1995 came and went without the mandatory calculation of
13 penalties – *or* the long-awaited calculation and collection of interest – being performed by the
14 Clark County D.A., despite repeated urging year after year by the original Pro Bono Project, and
15 then CCLS, on behalf of the mostly poor people dependent on the D.A. for collection of child
16 support.⁴⁵ Despite the statutory mandate to compute and collect penalties and interest, the D.A.'s
17 Office repeatedly stated that it would not do so because NOMADS was incapable of performing
18 the calculation.

19 Meanwhile, the Attorney General's Office, in conjunction with the Welfare Division,
20 began a process of unifying procedures relating to support collection (and other things) in the
21 1990s. Reportedly, millions of dollars were expended in efforts to get the outdated NOMADS
22 system to correctly perform interest and penalty calculations, without any visible result from
23 1993 to 2003.

24
25 ⁴⁴ Separate and apart from *interest* calculations, which were done by hand, by CPA, or
26 by computer program.

27 ⁴⁵ As to interest, the Washoe County D.A. had adopted version 2 of the MLAW
28 calculator, and had been collecting interest the same way the private Bar had been doing it for
at least several years, starting about 1991.

1 **C. Welfare's Calculation Process**

2 The 2003 Legislature "advised" CSEP to implement penalties as part of the collection of
3 child support.⁴⁶ CSEP indicated that it found NRS 125B.095 to be ambiguous, and requested
4 a legal opinion on the interpretation from the Attorney General's Office.⁴⁷

5 What Welfare proposed in 2004 was to assess a single lump-sum 10% penalty on the last
6 day of the first month that a child support payment was due and unpaid, because NOMADS was
7 capable of performing and tracking such a one-time, month-end calculation.

8 Welfare's proposed policy Manual contained several mathematical, factual, logical, and
9 other errors.⁴⁸ It became clear that Welfare would do only what NOMADS was capable of
10 doing, irrespective of logic or consequences. As explained by Deputy District Attorney Ed
11 Ewert in his revision and expansion of the Child Support section of the Nevada Family Law
12 Practice Manual:⁴⁹

13 **NOMADS, like other computers, has its limitations. . . . in the mass production,**
14 **conveyer-belt case processing world of Nevada's child support enforcement**
15 **program, the tail wags the dog. To make computerization work for child support**
enforcement in Nevada, the law and the courts, and most of all, our orders, have
to conform to the computer's needs.

16 Still, the assorted glaring deficiencies of the Welfare methodology could not simply be
17 ignored. So, in 2004 a request was made by Administrator Nancy Ford of the Welfare Division
18 to the Attorney General's Office, asking "Does the Welfare Division, Child Support Enforcement
19 Program, have authority under NRS 125B.095 to calculate the child support delinquent penalty
20 on a monthly basis as a one-time late fee penalty?"

21
22 ⁴⁶ AAP Vol 1, pg CAV00155 (recounted history by the Attorney General's Office).

23 ⁴⁷ AAP Vol 1, pgs CAV00163-CAV00168.

24
25 ⁴⁸ The Manual as it existed in 2006 was circulated – the mathematical errors in the
26 guidance chart that had been identified in 2004 were not corrected, at least as of that time; even
27 the principal sums outstanding were not correctly tabulated (the \$1,200 listed for May, 2004,
should be \$1,100). AAP Vol 2, pg. 267 (Exhibit 1 of Defendant's Supplemental Brief on Child
Support Aug. 14, 2008).

28 ⁴⁹ 2008 edition, at § 1.165.

1 Essentially, Welfare asked the Deputy A.G. for legal cover to interpret the statute to
2 permit calculations in a manner that *just happened* to be what the archaic NOMADS computer
3 system was capable of providing. The Welfare methodology had nothing to do with the
4 legislative direction ten years earlier to actually calculate the penalty.

5 On October 22, 2004, the Welfare Division obtained a letter⁵⁰ from Deputy Attorney
6 General Donald W. Winne reaching the conclusion that the statute was sufficiently ambiguous
7 to allow Welfare to interpret it to permit doing the calculations the way that their computer
8 system was capable of calculating.

9 The opinion letter had several errors in its own right – such as the conclusion, in the
10 introductory “Background” section, that to follow the “public input” (i.e., the CCLS critique of
11 the Welfare proposal at the 2004 “workshop”) would “result in significant increases in the
12 amount of child support judgments that obligors would be required to pay.” That is just not so
13 – at least in the first couple of years an arrearage accrues.

14 The Welfare method of calculation assesses an entire *year’s* penalty on the first day of
15 the first month that a support is overdue. Welfare then ignores the penalty forever, failing to
16 calculate *any* penalty for the second (or any later) year a sum remains outstanding.

17 The private Bar, by contrast, has always calculated the penalty in accordance with how
18 much time has passed, so that the penalty imposed on an obligation due in January is less in
19 February than it is in March, and continues to be assessed for however many years an installment
20 remains outstanding, giving meaning to the statutory phrases “per annum” and “remains unpaid.”

21 We replicated the table of hypothetical sums due and sums paid that are set out in the
22 Welfare Division’s Manual.⁵¹ Over the same one-year time period as the sample in the Manual,
23
24

25 ⁵⁰ AAP Vol 1, pgs CAV00163-CAV00168. At least one lawyer has incorrectly
26 referenced Mr. Winne’s 2004 opinion letter as a formal Attorney General’s Opinion on the
27 subject. There was and is no such published authority.

28 ⁵¹ AAP Vol 2, pg. 267 (Section 619-620 of the Division of Welfare and Supportive
Services Support Enforcement Manual (MTL 1/06, 1 Jan 06)).

1 the private Bar calculates a total penalty (as of 12/31/04) of \$85.90.⁵² The Welfare calculation
2 shows \$230, grossly *overstating* the penalties actually owed, in the short term, by immediately
3 assessing *in toto* a penalty that is supposed to be applied “per annum.”

4 The Welfare penalty is three times *greater* than the private Bar would calculate as due
5 – at least on the one-year hypothetical facts in the Welfare table. Therefore, The A.G.’s
6 statement that the private Bar’s methodology would “significantly increase” the sum owed is just
7 incorrect as a matter of math.

8 9 **D. Welfare’s Critical Error**

10 The Attorney General’s “Friend of the Court” brief⁵³ is an exercise in sophistry.⁵⁴ It starts
11 with accepted rules of statutory construction, such as that all the words of a statute must be given
12 effect if possible, and then cherry-picks from the legislative history to find a way to disregard
13 nearly all of the actual words in the statute.

14 Specifically, the brief took the simple phrase “10 percent per annum, or portion thereof,
15 that the installment remains unpaid,” and sought to give effect to the modifier “or portion
16 thereof” by reading the words “per annum” *and* “that the installment remains unpaid” completely
17 out of the statute. By linguistic backsprings, the brief and 2004 opinion letter it incorporates
18 concludes that since the precise phrasing of NRS 125B.095 appears nowhere else in the NRS,

19
20 ⁵² AAP Vol. 2, pgs CAV00238-CAV00283. See page CAV00269, copy of the calculation
21 using the data of page CAV00267. The Arrears Balance Total on the Division of Welfare’s table
22 is incorrect and should have been \$500, by simple addition. Welfare’s “Interest Accrued” is
23 \$117.00 – in reality, it is \$56.63. The Total due under the Welfare methodology is \$947 as
24 opposed to the \$642.53 that is *actually* due if the basic math is done correctly. The Welfare error
25 in interest is attributing an interest rate of 10 & 12% when, in actuality, the interest rate was
26 actually 6% from July, 2003, to June, 2004, and 6.25% from July 2004 to December 2004.
27 There is no “arguing” on this point – the Welfare example in their manual is just wrong –
28 mathematically and factually. It literally “does not add up.” Ironically, this has the effect of
disguising their logic errors under their math errors.

⁵³ AAP Vol 1, pgs CAV00154-CAV00170.

⁵⁴ “n. A subtle, tricky, superficially plausible, but generally fallacious method of
reasoning.” Webster’s New Universal Unabridged Dictionary (1989) at 1358.

1 the intent of the drafters must have been to perform a one-time-only penalty assessment, which
2 by miraculous coincidence is the only thing NOMADS is capable of doing.

3 In actuality, and as the lower court found,⁵⁵ the legislative intention was stated with
4 overwhelming clarity: to provide an incentive for child support obligors to pay support sooner,
5 rather than later – a purpose that would be entirely frustrated by a calculation that did not get any
6 worse no matter *how* much time elapsed from the due date.

7 And there is no known rule of statutory construction that permits three-quarters of the
8 actual words of a statute to be rendered a nullity in order to give effect to a three-word incidental
9 modifier. Rather, this Court has repeatedly held that “no part of a statute should be rendered
10 nugatory, nor any language turned to mere surplusage, if such consequences can properly be
11 avoided.”⁵⁶

12 An entire calculation methodology based on the phrase “or portion thereof” eviscerates
13 the obvious and plain meaning of the statute. “Per annum” *means* “per annum” – the penalty
14 is to be applied at the rate of 10% *per year*.⁵⁷ And “remains unpaid” also means what it says –
15 the penalty is to be based on child support arrears that remains outstanding, for the length of time
16 that it *remains* outstanding.

17 18 E. Welfare’s Flawed Analogy

19 At several points, the 2004 opinion letter, as well as the “Friend of the Court” brief, cited
20 to the legislative intent to analogize the statutory penalty to “a [commercial] late payment fee as
21 a motivator for other bills.”⁵⁸ That analogy does not support a one-time-only penalty assessment.

24 ⁵⁵ AAP Vol. 2, pgs CAV00389-CAV00390.

25 ⁵⁶ See, e.g., *Rodgers v. Rodgers*, 110 Nev. 1370, 887 P.2d 269 (1994).

26 ⁵⁷ This point is *so* obvious that even Ms. Muirhead was obliged to concede the point that
27 a penalty must be applied annually. AAP Vol. 2, pg CAV00447-CAV00449.

28 ⁵⁸ AAP Vol 1, page CAV00167.

1 *Every* known explanation of late fees notes that they get worse the longer they are late,
2 as in this example for how credit card late fees work:

3 **Late Fee**

4 What is it: a charge for making less than the minimum payment or after the
5 payment due date or both

6 Which cards have it: all cards

7 How much: \$15 - \$39 each billing cycle you miss a payment or pay less than the
8 minimum

9 How often is it charged: *once each billing cycle you are late*

10 How to avoid it: pay your bills on time or call your creditor ahead of time to make
11 payment arrangements.⁵⁹

12 In other words, if you owe money to Best Buy, and don't pay on time, they hit you up
13 with a late payment fee. And if you don't pay the bill by the *next* month, they charge you again
14 – every time a billing cycle passes without you making the payment you owed originally.

15 Creating such a continuing incentive for obligors to make payments sooner, rather than
16 later, was just what the Legislature said it was trying to do in 1993 – a purpose that would be
17 frustrated by any policy that did not provide a *continuing* incentive to actually make up arrears
18 each passing day.⁶⁰ The assertion in the 2004 opinion letter that making late fees continue to
19 accrue over time would result in “double interest on total arrearages owed by an obligor” is just
20 wrong as a matter of fact, and ignores the differences between interest and penalties.

21 This Court should find that the statute should be interpreted to provide the incentive it
22 was intended to provide:

23 A fundamental rule of statutory interpretation is that the unreasonableness of the
24 result produced by one among alternative possible interpretations of a statute is
25 reason for rejecting that interpretation in favor of another that would produce a
26 reasonable result.⁶¹

27 ⁵⁹ <http://credit.about.com/od/creditcardbasics/tp/credit-card-fees.htm> (emphasis added).

28 ⁶⁰ AAP Vol 1, pg CAV00167. It is a bit ironic, but the opinion letter notes (at 5) that
29 statutes must be construed “with a view to promoting, rather than defeating, [the] legislative
30 policy behind them.” The citation is correct, but the Welfare methodology is counterproductive,
31 and thus fatally flawed.

32 ⁶¹ *Hughes Properties v. State of Nevada*, 100 Nev. 295, 298, 680 P.2d 970, 971 (1984),
33 quoting from *Sheriff v. Smith*, 91 Nev. 729, 733, 542 P.2d 440, 443 (1975).

1 No creditor would say "You owe this specific sum in January. If you don't pay, you get
2 assessed a late payment penalty in February. And then you're off the hook – no further late fees
3 in March, April, May, June, July – just pay when you can." But that is what Welfare wants to
4 do with child support. Such an unreasonable interpretation of a statute – one that does not
5 actually accomplish the stated legislative goal – should be rejected out of hand.

6
7 **F. Welfare's Attempt to Conform the Law to Error**

8 Having been informed during the 2004 "public workshop" that the proposed Welfare
9 calculation methodology was counterproductive and not in keeping with the obvious legislative
10 intent of the statute, Welfare did what a bureaucracy does in such circumstances – tried to get
11 the law changed to support what it wanted to do. Specifically, in 2005, Welfare cooked up AB
12 473, which would have altered the statutory penalty as follows:

13 ~~[The amount of the penalty is]~~ *If imposed, a 10 percent [per annum, or portion*
14 ~~thereof, that the]~~ *penalty must be applied at the end of each calendar month*
against the amount of an installment or portion of an installment that remains
15 *unpaid [...] in the month in which it was due.*

16 All aspects of the calculation of interest and penalties were discussed at length in the
17 resulting hearing held before the Assembly Judiciary Committee. After hearing and reading
18 everything about why the law was the way it was, why the Welfare Division was trying to
19 change the law to conform to their outdated computer capabilities, and why it would be a really
20 terrible idea to do so, the Legislature left the "how-to-compute-penalties" portion of the statute
21 exactly as it was, knowing how the private Bar had been doing the calculations for the prior 17
22 years (as to interest) and 10 years (as to penalties).

23 The same Deputy A.G. who wrote the misguided 2004 opinion letter testified and claimed
24 that the law should be amended to conform to Welfare's view of the legislative history and
25 intent. I testified immediately after, in part as follows:

26 Finally, the problem here, with due respect to the district attorneys and the
27 Attorney General's Office, is one of the tail wagging the dog. They are
28 attempting to solve a calculation methodology problem left over from legacy
hardware and software . . . NOMADS, that they are trying make do a job that it
is not suited to do. They are attempting to conform the law to how their computer
works. I would suggest that this is a bad basis for altering public policy and

1 altering statutes. I suggest it may be time that they just face up to the fact that
2 they have wasted a huge amount of money on trying to fix something which may
3 or may not ever be fixable. But certainly they should not start amending the law
4 to conform to the problems that we know are built into that hardware system.⁶²

5 Immediately after that session, the Assembly Judiciary Committee deleted from the bill
6 draft any mention of amending the how-to-calculate-the-penalty provision, rejecting the Welfare
7 provision entirely.⁶³

8 **IV. WELFARE'S APPEARANCE IN THE VAILE MATTER**

9 **A. Background**

10 Well over \$100,000 of principal arrearages in child support accrued from 2000 to 2008,
11 and Cisilie sought to reduce to judgment the principal, interest, and penalties accrued during that
12 time. Ms. Muirhead contacted the Attorney General's office and solicited a "Friend of the
13 Court" brief to buttress Scot's contesting of the massive arrears accrued during that time. For
14 reasons commented upon below, the Attorney General's Office agreed.

15 Also, representative of the Clark County District Attorney's Office appeared in court to
16 explain the methodology of the how the D.A. computes penalties.⁶⁴

17 **B. Welfare's "Friend of the Court" Brief**

18 The brief, dated July 9, 2008,⁶⁵ repeated most of the errors and mis-statements discussed
19 above, and made several new errors. It recast the 2004 request for legal cover as "a legal opinion
20 on the interpretation of NRS 125B.095."⁶⁶ It similarly recast the 2005 effort to gut the penalties
21

22
23 ⁶² AAP Vol 2, pgs CAV00324-CAV00325.

24 ⁶³ As detailed below, the bureaucratic response to this rejection was to declare victory and
25 assert that it really constituted an endorsement of the rejected Welfare provision.

26 ⁶⁴ AAP Vol 2, pgs CAV00405-CAV00414.

27 ⁶⁵ AAP Vol 1, pgs CAV00154-CAV00170.

28 ⁶⁶ AAP Vol 1, pg CAV00155.

1 statute as a proposal to insert "clarifying language," and labeled the rejection of that effort as the
2 Legislature "taking no action."⁶⁷

3 With logic only a bureaucrat could conceive, the brief opined that because the legislature
4 "allow[ed] CSEP to continue with its regulation and policies" since 2005, the Legislature must
5 have *really* meant to endorse the defective Welfare proposal while rejecting it.⁶⁸ The fact that
6 Welfare had never actually assessed or collected a penalty as of 2005, and that the question of
7 approving or criticizing Welfare's methodology was not before the Legislature in 2005, or at any
8 time since, was not mentioned.

9 Hypocritically, the A.G.'s brief *simultaneously* asserted that Legislative inaction to
10 change the statute, having been informed of how the Bench and Bar had been doing interest and
11 penalty calculations for decades, was meaningless.⁶⁹

12 After repeating the inaccurate analogy to late fees charged by businesses discussed above,
13 the brief tried to set out comparative calculations, asserting as a matter of fact that the private
14 Bar's calculation of penalties for one year of missed \$100 per month child support would be
15 \$120.⁷⁰ In fact, the number is \$66.62. Welfare would have blindly assessed annual penalties on
16 the same arrearage of \$120 over 12 months.⁷¹

19 ⁶⁷ AAP Vol 1, pg CAV00156.

20 ⁶⁸ AAP Vol 1, pg CAV00156.

21 ⁶⁹ AAP Vol 1, pgs CAV00157-CAV00158.

22 ⁷⁰ AAP Vol 1, pg CAV00158.

23 ⁷¹ AAP Vol 1, pgs CAV00163-CAV00168. The brief also falsely asserted what the effect
24 of a second year of payments due but unpaid would be, incorrectly claiming that the family court
25 would charge \$360 to Welfare's \$240. This is again false; 10% per year on each missed
26 installment for the amount of time it remained outstanding and unpaid results in a total penalty
27 at the end of two years of \$213.56. There was no reason for Welfare to make the false assertions
28 of fact – the calculation is easy to do, and the MLAW program was provided to them for free
when it was issued, can be run on any PC, and they could have easily run the calculation before
misrepresenting what its output would be.

1 The A.G.'s brief never even attempted to compare any calculations of the interest and
2 penalties that would actually accrue in the *Vaile* case. It did, however, note that Welfare was not
3 a party to the case, and that the outcome of the case would not affect it in any way, and so
4 warned the Court that "the Court has no ability to set aside CSEP's regulation."⁷²

5 Why Welfare would bother to take a stand in a case that did not affect it in any way is
6 discussed below. But even a casual reading of the brief reveals that it is not much more than a
7 personal attack on undersigned counsel, for having dared to identify publicly the deficiencies of
8 the Welfare NOMADS calculation methodology.
9

10 C. Actual Calculation Differences – the Irony of Arguments Made in Ignorance

11 The facts of the *Vaile* case involved large sums of arrears outstanding and unpaid for a
12 long period of time, with very minimal payments – the District Attorney only managed to start
13 a partial garnishment of support in 2006. So all sides agreed that the principal sum of
14 outstanding child support arrears was in excess of \$100,000.

15 Remarkably, the difference in *interest* calculations over the eight-year time period,
16 between NOMADS and a standard MLAW calculation, was only some \$52.46. The difference
17 is apparently due to only two factors. First, as to the method of rounding – NOMADS rounds
18 each month's interest to the nearest penny, with everything over 0.005 up to the next whole cent,
19 and everything under 0.005 down. The private Bar – like banks and credit card companies –
20 carries fractional cents forward in a "bit bucket" to eight places after the decimal point.

21 The second, and much larger, difference is that NOMADS is only *able* to do an end-of-
22 the-month batch calculation, making the actual date of any payment invisible and irrelevant if
23 received anywhere within a month. The private Bar – like every other organization doing
24 financial calculations – has always calculated all arrearages on a *daily* basis, so earlier-received
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⁷² AAP Vol 1, pg CAV00159.

1 payments are credited earlier and the arrears accrue less interest, while later-received payments
2 are credited later and accrue more interest, as this Court has stated should be done.⁷³

3 In other words, according to this Court's prior holdings, Welfare's method of calculation
4 is simply wrong. This was pointed out below, but was entirely ignored by Scot, the Attorney
5 General's briefs, and by the district court in its decision. We submit that wrong is wrong, and
6 the fact that Welfare's calculations "are just a little wrong" is not a defense of them.

7 As everyone involved below agreed, the big difference was in the penalties. Since
8 nothing at all was collected from Scot between 2000 and 2006, the Welfare methodology would
9 assess a 10% penalty when each payment initially went unpaid, and then ignore those
10 installments for all the remaining years that they *remained* unpaid. The private Bar
11 methodology, by contrast, continued to accrue penalties, following the statutory mandate, at the
12 rate of 10% *per annum* for each year that each installment "remained unpaid." The result is that
13 the sum of penalties assessed was really about \$50,000, while Welfare's penalty calculation
14 would yield some \$12,000 – exactly 10% of sums not paid.⁷⁴

15 Scot's counsel below conceded that penalties stated as accruing "per annum" must
16 actually be applied annually.⁷⁵ We provided a Calculation Summary showing the actual sum of
17 accrued interest and penalties, the way the private Bar has always done the calculations.⁷⁶

18 We *also* provided a three-way Comparison Table, showing what the D.A. *actually*
19 computes, what the private Bar computes, and what the total would be if Ms. Muirhead's in-
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22 ⁷³ See, e.g., *LTR Stage Lines v. Gray Line Tours*, 106 Nev. 283, 792 P.2d 386 (1990);
23 *Jones v. Jones*, 86 Nev. 879, 478 P.2d 148 (1970). Obviously, whether these differences would
24 work for or against any particular party in any particular case depends on the dates of the actual
25 payments. More accurate calculations could provide a larger, or smaller, interest calculation than
26 a less accurate calculation if the facts were changed.

27 ⁷⁴ This number, 10% of the principal not paid, would remain unchanged under the
28 Welfare methodology no matter *how* long the installments remain unpaid.

⁷⁵ AAP Vol. 2, pg CAV00447-CAV00449.

⁷⁶ AAP Vol 2, pgs CAV00273-CAV00278.

1 court-admission-method (one-time penalties, annually re-applied) was actually calculated.⁷⁷ It
2 shows that if the D.A. actually *did* the calculations the way she indicated should be done, the
3 total amount of penalty owed by Scot would have been \$14,207 higher than that calculated by
4 the private Bar.

5 The logic is pretty simple. Front-loading the annual penalty to the first day of the first
6 month that it is unpaid *necessarily* increases the sum owed over time, if any payments at all are
7 ever made, because those payments then have no impact on the amount of penalty assessed.

8 Ms. Muirhead's suggested methodology would impose a full annual penalty the moment
9 an installment goes unpaid, and then charge it again the next year if it is still unpaid. That should
10 not be done, for the same reason that Welfare's defective "assess once and forget it"
11 methodology is nonsense – both ignore the actual words of the statute, which require that the
12 penalty be assessed at the rate of 10% per year on all installments remaining unpaid.

13 14 **D. The Perversion of Bureaucratic Priorities**

15 On information and belief,⁷⁸ the funding received by the Welfare Division under the
16 federal IV-D program is linked to the ratio they show of any collection to any overdue support
17 – if they collect *any* money in a case – no matter how much is due – their statistics look better
18 and they get more federal funding. It does not matter if the obligor owes \$100,000 or \$100: if
19 they collect a single dollar, the statistics will be treated the same. Thus, Welfare has a perverse
20 incentive to collect *something* in child support arrears in every case, but no further incentive to
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24 ⁷⁷ AAP Vol 2, pgs CAV00280-CAV00283. Notably, no one, in any case known, has ever
25 calculated penalties in the manner suggested by Scot's counsel. Ms. Muirhead's dumping of
26 massive amounts of paper in court without any prior notice, and her assorted arguments with no
basis in fact or law, served mainly to confuse the trial court, as discussed below.

27 ⁷⁸ This information was provided to prospective Child Support Hearing Masters by the
28 Clark County District Attorney's Office at a training session sponsored by the Eighth Judicial
District Court.

1 actually pursue full collection of the actual sums owed. This puts the interests of the
2 bureaucracy, and the poor persons it claims to serve, at odds.⁷⁹

3 But why on earth would an agency charged with collection of child support – while
4 stating that its resources are overtaxed and it has no legitimate interest in any possible outcome
5 of a particular family court case – expend the resources to inject two District Attorneys and a
6 Deputy Attorney General into that case anyway? And why on the side of the obligor who owed
7 over \$100,000 in child support?⁸⁰

8 Because any bureaucracy's first instinct is toward self-perpetuation and growth, and those
9 interests are seen as imperiled if anyone has the temerity to say that "The emperor has no
10 clothes" when the bureaucracy tries to get the law to match the counterproductive results that
11 NOMADS is able to produce. Welfare sees it as *much* more important to push its position on
12 how to (mis-)calculate penalties than to actually assist in collecting from a deadbeat who owes
13 huge arrears of back child support.⁸¹

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19 ⁷⁹ Mr. Ewert admitted as much in open court below in this case. AAP Vol 2, pgs
20 CAV00412. The bureaucratic euphemism for minimizing the amount of outstanding child
21 support arrears is "setting out 'realistic' arrearage sums to encourage compliance."

22 ⁸⁰ In fairness, there is a distinction between why the D.A.s were present, and why the
23 Attorney General's Office filed a brief. The D.A.s were there at the invitation of the Court,
24 having been asked to explain what procedures their office actually followed, and why. The
25 officious intermeddling of the Attorney General's office in this family court child support
26 arrearage case was entirely voluntary and without legitimate purpose.

27 ⁸¹ Despite the fact that under *any* calculation methodology Scot is in violation of
28 Nevada's criminal non-support statute (NRS 201.020), and been expressly so found to be in
violation (AAP Vol 2, pgs CAV00357-CAV00365), the prosecutorial offices of Nevada have
refused to prosecute for non-support, just as they did nothing after Justice Young's 2002 request
to prosecute Scot for his fraud on the divorce court. *See Vaile v. District Court*, 118 Nev. 262,
44 P.3d 506 (2002) (Young, J., dissenting, at n.20).

1 **V. POLICY-BASED COMPARISON OF CALCULATIONS**

2 **A. Interest Calculations**

3 No one could legitimately dispute that the holdings of this Court have discussed precise
4 dates as the start and end points for interest, so interest should be calculated on the precise
5 number of days that an arrearage remains unpaid.

6 Welfare, however, uses “months,” disregarding the days within a month that an arrearage
7 remains due, and thus treats an arrearage due, or paid, on the first of the month, and on the 30th,
8 exactly the same. That’s not how banks calculate interest. It’s not how corporations do it. It’s
9 not how the private Bar does it. But it is the only way that NOMADS can do it.

10 Although the total differential in the majority of cases is likely to be pretty small, that
11 error is being made every day in every case that Welfare processes. And Welfare apparently will
12 never do anything about *any* of the interest it should have collected since 1987, but failed to even
13 start to compute until 2005. Those obligees who relied on Welfare to collect what was due under
14 law are just out of luck, and if those who were short-changed by Welfare’s non-collection
15 become public charges at taxpayer expense, the public is just out of luck as well.

16
17 **B. Penalty Calculations**

18 **1. The Question of Whether the Statute is Ambiguous**

19 In my opinion the statute is not ambiguous. “10 percent per annum, or portion thereof,
20 that the installment remains unpaid” does not truly seem susceptible to alternative good faith
21 interpretations. Still, Welfare has come up with a different – although illogical – interpretation
22 of the words used. And if a statute is ambiguous, a number of rules of statutory construction
23 come into play.

24 Statutory interpretation should avoid meaningless or unreasonable results.⁸² When
25 construing a specific portion of a statute, the statute should be read as a whole, and, where
26 possible, the statute should be read to give meaning to all of its parts, with no words rendered

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⁸² *Edgington v. Edgington*, 119 Nev. 577, 80 P.3d 1282 (2003).

1 nugatory or made surplusage.⁸³ Statutes with a protective purpose should be liberally construed
2 in order to effectuate the intended benefits.⁸⁴

3 In short, statutes are to be interpreted in a manner consistent with the intent of the
4 Legislature. Since the Welfare methodology provides no continuing incentive for deadbeats to
5 actually pay child support sooner rather than later, it fails at the first instance. The way the
6 private Bar and family courts have been calculating and applying interest (since 1987) and
7 penalties (since 1995) *does* provide a continuing incentive for payment sooner rather than later,
8 and therefore is the more reasonable construction.

9 The assertion of ambiguity of the penalties statute in the A.G.'s 2004 opinion letter gave
10 the Welfare Division legal "wiggle room" to do the calculations in the manner that their outdated
11 computer system can perform, but it certainly did not, and does not, mean that their approach is
12 legally or logically "correct."⁸⁵

13 For the various reasons set out at the "public workshop" in 2004, and here, the opposite
14 is true. The Welfare approach is inaccurate, sloppy, counterproductive, and *not* what was
15 intended when the provision was drafted in 1993. Whether or not Welfare is ever held
16 accountable for its bungling of the issue, it is unconscionable for them to try to get the family
17 courts to follow suit.

22 ⁸³ See, e.g., *Rodgers v. Rodgers*, 110 Nev. 1370, 887 P.2d 269 (1994).

23 ⁸⁴ *Petition of Phillip A.C.*, 122 Nev.1284, 149 P.3d 51 (2006).

24 ⁸⁵ Scot, and the Deputy A.G., insinuated below that my motivations might be suspect; I
25 have no personal dog in the fight as to how the math *should* be done, beyond my personal
26 knowledge of what was intended, and my familiarity with the logic and law involved. It would
27 be a simple matter to reprogram MLAW to perform the calculations like Welfare does them –
28 if there was any legitimate reason to do so. In the unlikely event that this Court, or the
Legislature, deems it proper to perform either interest or penalty calculations in the less accurate
and counterproductive way advocated by Welfare, we will alter MLAW to produce those
calculations.

2. Welfare's Approach is Constitutionally Impermissible

One final difference of perspective merits explicit mention. The A.G.'s "Friend of the Court" brief raised the question of an "equal protection" issue, since long-period deadbeats like Scot would have a lower penalty assessed against them by Welfare than the private Bar tabulates. On that basis, Welfare asserted that the family law Bench and Bar should adopt the NOMADS methodology so that the low income persons typically involved in Welfare cases are not treated any differently than they would be in family court.

This tail-wags-the-dog argument is both wrong and backward. It is *wrong* because the clumsy and counterproductive front-loading of penalty calculations by NOMADS actually makes the penalties it applies much *higher* than they should be – at least for the first two years that arrearages accrue. So Welfare is grossly overcharging the large number of child support obligors in its system who are behind but trying, and making late payments, because when those payments are received, the penalty has already been assessed, and the obligors' efforts to make some payment have no impact on Welfare's totals.

Welfare's position is *backward* because the "impose-and-forget-about-it" approach to penalties built into NOMADS provides no continuing incentive to actually pay overdue support, and thus is contrary to the legislative intent of the statute. Once they impose a penalty, it can never get any worse no matter how much time passes – exactly the dis-incentive to actually make payments that Attorney General Frankie Sue Del Papa decried in 1993. There is no legitimate basis for the Bench and Bar to adopt Welfare's error.

There are at least two *actual* "equal protection" problems, but they were not addressed anywhere in Scot's or Welfare's submissions to the trial court. Properly construing the phrase "per annum, or portion thereof" requires assessing the penalty *every year*, and taking into account that a arrearage might only be owed for a *portion* of a year.

The way Welfare does it, if an obligor misses a payment, and pays it a month later, he pays exactly the same penalty as an obligor who misses a payment and is not held to account for years. As a basic matter of equal protection, any law that would treat identically being late for a month, and being late for a year – or 10 years – or 100 years – is highly suspect and probably

1 constitutionally infirm. People situated differently have a right to have the law treat them
2 differently, just as those similarly situated have a right to have the law apply to them equally.⁸⁶

3 On the larger scale is Welfare's complete failure to comply *at all* with the mandatory
4 Nevada statutes requiring district attorneys to collect interest (since 1987) and penalties (since
5 1995) through 2005. It is hard to conceive of a larger equal protection problem than the fact that
6 poor people relying on the State instead of private counsel to collect child support arrears for
7 about 20 years simply did not get what the law required them to get.⁸⁷ But that failure on
8 Welfare's part is outside the scope of this case.

9 10 VI. THE DISTRICT COURT'S ERRORS

11 The district court did understand the gist of the dispute – whether the expressions “per
12 annum” and “remains unpaid” should be given effect in interpreting the statute, or whether the
13 statute should be read to ignore those words and permit assessing a one-time penalty and never
14 considering it again.⁸⁸ Unfortunately, the district court apparently became confused by the sheer
15 volume of material, and made a handful of errors of both fact and law by which it reached an
16 incorrect conclusion.

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21 ⁸⁶ Equal protection requires that “no class of persons shall be denied the same protection
22 of the law which is enjoyed by other classes in like circumstances.” *Allen v. State, Pub. Emp.*
23 *Ret. Bd.*, 100 Nev. 130, 135, 676 P.2d 792, 795 (1984). While a supportable classification
24 between individuals is not unconstitutional, in the field of State action it is necessary that “all
25 persons similarly situated [are] treated alike.” *DeRosa v. Dist. Ct.*, 115 Nev. 225, 235, 985 P.2d
26 157, 164 (1999) (quoting *Cleburne v. Cleburne Living Center, Inc.*, 473 U.S. 432, 439, 87 L. Ed.
2d 313, 105 S. Ct. 3249 (1985)); *see generally Willerton v. Bassham*, 111 Nev. 10, 19, 889 P.2d
823, 829 (1995) (illegitimate children have a right to mandated equal legal treatment under the
Equal Protection Clause of the Fourteenth Amendment to the United States Constitution).

27 ⁸⁷ *Allen v. State, Pub. Emp. Ret. Bd.*, *supra*, 100 Nev. 130, 135, 676 P.2d 792, 795 (1984);
DeRosa v. Dist. Ct., *supra*, 115 Nev. 225, 235, 985 P.2d 157, 164 (1999).

28 ⁸⁸ AAP Vol 2, pgs CAV00385-CAV00386.

1 **A. Factual Errors**

2 The district court recited that it found A.G.'s treatment of the term "per annum" a
3 "balanced interpretation" because it divides the year into 12 months, and assesses 1/12 of the
4 annual penalty each month.⁸⁹ But that is not what Welfare *does*. As Mr. Ewert explained, the
5 A.G.'s brief is inaccurate – NOMADS assesses 100% of the annual penalty on the first day of
6 the first month an arrearage exists.⁹⁰

7 Only the private Bar assesses 1/12 of the annual penalty each month. The court explicitly
8 based its decision on the finding that breaking the penalty calculation into 12 monthly portions
9 would properly give "equal weight and consideration" to the statutory terms⁹¹ – but got wrong
10 which calculation actually does that.

11 Next, the court below appears to have erroneously believed that the private Bar would
12 assess a penalty on an installment that was paid.⁹² In actuality, as detailed above, a penalty is
13 assessed by the private Bar methodology during the same *month* that a full payment might be
14 made, but the penalty is being assessed on *installments* that were previously unpaid and
15 "remained outstanding." So the lower court's finding that assessment of a penalty during such
16 a month is "less reasonable and less logical" seems to be just confusion on the court's part.

17 The court seemed to be under the impression that NOMADS has calculated interest and
18 penalties "since 1995."⁹³ As detailed above, the capacity to do the crude calculation that
19 NOMADS is now capable of was not engrafted onto the legacy system until 2005.

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24 ⁸⁹ AAP Vol 2, pgs CAV00385 & CAV00390.

25 ⁹⁰ AAP Vol 2, pgs CAV00410-CAV00412.

26 ⁹¹ AAP Vol 2, pgs CAV00390-CAV00391.

27 ⁹² AAP Vol 2, pg CAV00391.

28 ⁹³ AAP Vol 2, pg CAV00393.

1 **B. Legal Errors**

2 The lower court found that there was agreement that the statute was ambiguous.⁹⁴ As
3 detailed above, that was not and is not our position.

4 As noted above, the court confused a deputy A.G.'s comments at a committee hearing a
5 decade after the statute was enacted with "legislative history" somehow having an effect on how
6 the statute should be interpreted.⁹⁵

7 The lower court seemed to think that Welfare's typical bi-weekly wage withholding had
8 something to do with "federal regulation," to which deference had to be given.⁹⁶ There is no
9 such regulation; Welfare intercepts paychecks every two weeks because most people are paid
10 every two weeks, and no federal law has any impact on the due date for support set by State
11 courts. In any event, only the private Bar's calculation takes into account the actual due date for
12 support set by courts when calculating interest and penalties.

13
14 **C. Combined Legal/Factual Errors**

15 The lower court opined that "the technical implementation of assessing the 10% penalty
16 MUST comport with the Federal Child Support Enforcement Program."⁹⁷ This single sentence
17 contains *both* an error of fact, and an error of law.

18 The factual error was in apparently believing that there is any federal regulation on the
19 point at all. There isn't. And even if there *was* some federal regulation requiring Welfare to do
20 something in particular, it would have no effect on how the Nevada statute is applied in Nevada
21 family court in non-Welfare cases.

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25 ⁹⁴ AAP Vol 2, pg CAV00389.

26 ⁹⁵ AAP Vol 2, pg CAV00392.

27 ⁹⁶ AAP Vol 2, pgs CAV00393-CAV00394.

28 ⁹⁷ AAP Vol 2, pg CAV00390.

1 The legal error was confusion of the meaning of the federal law discussed in the quotation
2 in the court's decision.⁹⁸ As detailed above, the IV-D regulations speak only of applying support
3 paid first to a current month's support obligation in Welfare cases (directly contrary to this
4 Court's direction to apply all payments to the oldest arrearage first, in all other cases) – it has
5 nothing whatsoever to do with the penalty calculations.

6 So the lower court's reference to "federal preemption and deference" are just meaningless
7 in the context of this case, and the lower court's basing its decision on that "important public
8 policy concern" was wholly misplaced.

9 Next, the court below seemed to think there was legal significance in the 2005
10 Legislature's failure to "take any action to change the status quo of how CSEP assesses the 10%
11 penalty."⁹⁹

12 The error of fact was that, as of that time, Welfare had never collected any penalty; they
13 started doing so just that year. There were two legal errors. First, what was before the
14 Legislature in 2005 was Welfare's request to *change* the statute to allow them to calculate
15 penalties the way they wanted to, and the Legislature rejected the proposed amendment to the
16 penalties statute. Second, there was no "twelve-year status quo" of Welfare's calculation of
17 interest and penalties for the Legislature to consider – Welfare had *never* done either.

18 So the lower court's reliance on the 2005 Legislative history as supporting the Welfare
19 calculation methodology was entirely misplaced.

20 21 **VII. CONCLUSION**

22 If this Court rules that the penalty statute is sufficiently ambiguous to permit more than
23 one reasonable construction, then reasonable minds (if fully informed) could differ on what that
24 construction should be. But the Welfare view of how the statute should be construed has already
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27 ⁹⁸ AAP Vol 2, pg CAV00393.

28 ⁹⁹ AAP Vol 2, pgs CAV00392, CAV00394, CAV00395.

1 been rejected by the Nevada Legislature, would be counterproductive and illogical if applied,
2 and would be poor public policy if implemented.

3 It simply makes no sense to read the words "per annum" and "remains unpaid" out of a
4 statute intended to assess penalties at 10% per annum on the sum of arrears that remains
5 outstanding. Calculation of both interest and penalties in accordance with the length of time
6 installments of support remain outstanding is logically and legally correct, and serves the
7 purpose for which the statutory provisions were implemented.

8 And it is doublespeak for Welfare to claim that going to the Legislature, asking to amend
9 a statute to match how Welfare's computer is able to do calculations, and having that amendment
10 *rejected*, somehow constitutes an endorsement just because the Legislature did not also publicly
11 chastise the Welfare Division for making the attempt.

12 The court below made a number of factual and legal errors, on the basis of which it
13 mandated use of calculations that should not be used by anyone anywhere, but certainly should
14 not be used in private family court cases.

15 The order requiring use of the defective Welfare methodology for calculating penalties
16 on child support arrearages should be reversed, and the case remanded with directions to
17 calculate penalties in accordance with the private Bar's methodology of assessing those penalties
18 per the amount of time arrearages have remained outstanding.

19 Respectfully submitted,

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CERTIFICATION OF COMPLIANCE

I hereby certify that I have read this appellate brief, and to the best of my knowledge, information, and belief, it is not frivolous or interposed for any improper purpose. I further certify that this brief complies with all applicable Nevada Rules of Appellate Procedure, in particular NRAP 28(e) which requires every assertion in the brief regarding matters in the record to be supported by appropriate references to the record on appeal. I understand that I may be subject to sanctions in the event that the accompanying brief is not in conformity with the requirements of the Nevada Rules of Appellate Procedure.

Dated this 15th day of September, 2009.



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CERTIFICATE OF SERVICE

I hereby certify that service of the foregoing was made on the 2nd day of September, 2009, pursuant to EDCR 7.26(a), by U.S. Mail addressed as follows:

Mr. Robert Scotlund Vaile
P.O. Box 727
Kenwood, California 95452
Respondent In Proper Person

That there is regular communication between the place of mailing and the place so addressed.


An Employee of the WILICK LAW GROUP

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DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

ROBERT SCOTLUND VAILE,)
Plaintiff/Petitioner)

-vs-)

CISILIE A. PORSBOLL,)
Defendant/Respondent)

CASE NO. 98-D-230385-D

DEPT. I

**FAMILY COURT MOTION/OPPOSITION
FEE INFORMATION SHEET (NRS 19.0312)**

Party Filing Motion/Opposition: ☐ Plaintiff/Petitioner ☒ Defendant/Respondent

MOTION FOR ORDER TO SHOW CAUSE WHY R. S. VAILE SHOULD NOT HELD CONTEMPT

Notice

**Motions and Oppositions to
Motions filed after entry of
final Decree or Judgment
(pursuant to NRS 125,
125B & 125C)
are subject to the Re-open
Filing Fee of \$25.00, unless
specifically excluded.
(See NRS 19.0312)**

Excluded Motions/Oppositions


- ☐ Motions filed before final Divorce/Custody Decree entered
(Divorce/Custody Decree NOT final)
- ☐ Child Support Modification ONLY
- ☐ Motion/Opposition For Reconsideration (Within 10 days of Decree)
Date of Last Order _____
- ☐ Request for New Trial (Within 10 days of Decree)
Date of Last Order _____
- ☐ Other Excluded Motion _____
(Must be prepared to defend exclusion to Judge)

NOTE: If no boxes are checked, filing fee **MUST be paid.**

☒ Motion/Opp IS subject to \$25.00 filing fee ☐ Motion/Opp IS NOT subject to filing fee

Date: FEBRUARY 27, 20 12

LEONARD H. FOWLER III
Printed Name of Preparer


Signature of Preparer

**Details of filing titled:
Motion: For Order to Show Cause Why Rober Scotl...
 for Case Number D230385**

E-File ID:	2689311
Lead File Size:	3532684 bytes
Date Filed:	2012-02-27 11:05:06.0
Case Title:	D230385
Case Name:	D230385 - Vaile R S vs. Vaile Cisilie A
Filing Title:	Motion: For Order to Show Cause Why Rober Scotlund Vaile should Not Be Held In Contempt For Failure To Pay Child Support and For Changing address Without Notifying the Court; To Reduce Current Arrearages to Judgment; And For Attorney's Fees and Costs
Filing Type:	EFO
Filer's Name:	Marshal Shawn Willick
Filer's Email:	email@willicklawgroup.com
Account Name:	Willick Law Group 5115
Filing Code:	MOT
Amount:	\$ 3.50
Court Fee:	\$ 0.00
Card Fee:	\$ 0.00
Comments:	
Courtesy Copies:	leonard@willicklawgroup.com
Firm Name:	Willick Law Group
Your File Number:	Vaile, Cisilie
Status:	Submitted - (B)
Date Accepted:	
Review Comments:	
Reviewer:	
File Stamped Copy:	
Cover Document:	
Lead Document:	Motion for Order To Show Cause 2-27-12 (LF3929).PDF 3532684 bytes
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Attachment # 1:	Exhibit A to Motion for Contempt (LF3930).PDF 554015 bytes
Attachment # 2:	Exhibit B to Motion for Contempt (LF3932).PDF 222168 bytes
Attachment # 3:	Exhibit C to Motion for Contempt (LF3933).PDF 424044 bytes
Attachment # 4:	Exhibit D to Motion for Contempt (LF3935).PDF 92111 bytes
Attachment # 5:	Exhibit F to Motion for Contempt (LF3937).PDF 1026371 bytes
Attachment # 6:	Exhibit E to Motion for Contempt (LF3936).PDF 1021939 bytes
Attachment # 7:	Exhibit G to Motion for Contempt (LF3938).PDF 1472276 bytes
Attachment # 8:	Exhibit H to Motion for Contempt (LF3939).PDF 197764 bytes
Attachment # 9:	Exhibit I to Motion for Contempt (LF3940).PDF 1620412 bytes
Attachment # 10:	Motion-Opposition Fee Information Sheet (LF3943).PDF 122876 bytes
Credit Card Response:	System Response: VTJC8D913016 Reference:

Exhibit 7

ORDR

WILICK LAW GROUP
MARSHAL S. WILICK, ESQ.
Nevada Bar No. 002515
3591 E. Bonanza Road, Suite 200
Las Vegas, NV 89110-2101
Phone (702) 438-4100; Fax (702) 438-5311
email@willicklawgroup.com
Attorneys for Defendant

**DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA**

ROBERT SCOTLUND VAILE,

Plaintiff,

vs.

CISILIE A. PORSBOLL, F/K/A CISILIE A. VAILE,

Defendant.

CASE NO: 98-D-230385-D
DEPT. NO: I

DATE OF HEARING:
TIME OF HEARING:

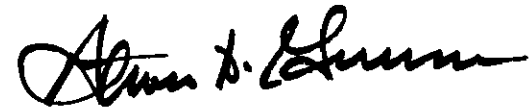
ORDER TO SHOW CAUSE

Plaintiff, Robert Scotlund Vaile, having failed to comply with this Court's orders and failure to pay anything toward valid Nevada *Judgments* as required by prior orders; specifically:

1. Failure to pay child support as contemplated in the parties' *Decree of Divorce* since March of 2000.
2. Failure to inform the court or counsel of his change of address as required by the court's *Order* of October 9, 2008.
3. Failure to make any restitution towards the judgments for attorney's fees ordered by this Court.
4. Failure to make any payment toward the tort judgments rendered against him in Federal Court.

-2-

Exhibit 8



CLERK OF THE COURT

OPPS

Robert Scotlund Vaile
1163 South Main Street #202
Chelsea, MI 48118
(707) 633-4550
Plaintiff in Proper Person

**IN THE EIGHTH JUDICIAL DISTRICT COURT OF THE
STATE OF NEVADA IN AND FOR
THE COUNTY OF CLARK**

ROBERT SCOTLUND VAILE,
Plaintiff,

vs.

CISILIE A. PORSBOLL,
fka CISILIE A. VAILE,
Defendant.

CASE NO: 98 D230385
DEPT. NO: I

DATE OF HEARING: April 9, 2012
TIME OF HEARING: 10:30AM

**RESPONSE MEMORANDUM IN OPPOSITION TO DEFENDANT'S
MOTION FOR ORDER TO SHOW CAUSE**

**AND REQUEST FOR FINAL DISPOSITION, ATTORNEYS FEES AND
COSTS IN THIS CASE**

I. INTRODUCTION

The Nevada Supreme Court has issued a decision denying Defendant Porsboll all relief requested on appeal, and finding in favor of the points that Plaintiff previously raised in this Court. The high court issued a mandate directing this Court to determine the existence of the Norwegian child support order and to determine its bearing on the enforcement of the child support

1 provisions contained in the decree of divorce. Because the Norwegian order is
2 the controlling order in this case, Defendant Porsboll is not entitled to any of the
3 relief sought in this Court. Rather, the Court must dismiss the matter in its
4 entirety because it lacks jurisdiction to proceed.
5

6 **II. ARGUMENT**

7 **A. THE EXISTENCE OF THE NORWEGIAN ORDER MAKES PORSBOLL'S** 8 **REQUEST MOOT**

9 **1. A NORWEGIAN CHILD SUPPORT ORDER HAS EXISTED SINCE 2003**

10 On March 31, 2008, Mr. Vaile filed a *Motion for Reconsideration and to*
11 *Amend Order or Alternatively, for a New Hearing and Request to Enter*
12 *Objections and Motion to Stay Enforcement of the March 3, 2008 Order*, wherein
13 he made the following solicitation:
14
15

16 ... Mr. Vaile requests discovery to investigate the type and
17 extent with which the Norwegian system has instituted child
18 support orders (as Ms. Porsboll claims), so that the Court can
19 make a determination under NRS 130.204 and 130.207 relative
20 to whether it can enter a controlling order.
21 See page 8.

22 During the hearing on September 18, 2008 , Defendant Porsboll twice
23 testified that a Norwegian support order had been entered. Mr. Vaile twice asked
24 this Court to take judicial notice of the existence of the Norwegian order. This
25 Court refused to either take judicial notice that the Norwegian order existed or to
26 allow discovery or production of these documents.
27
28

1 Since neither Porsboll nor her counsel would willfully provide Mr. Vaile
2 with copies of any Norwegian orders,¹ Mr. Vaile contacted and obtained copies of
3 the 2003 Norwegian order, and its subsequent modifications, directly from the
4 Norwegian authorities. The 2003 Norwegian order and its subsequent
5 modifications in 2005 and 2008, are attached as Exhibits 1, 2, and 3 respectively.
6
7

8 **2. THE NORWEGIAN CHILD SUPPORT ORDERS ARE CONTROLLING UNDER UIFSA**

9 NRS 130.202 grants this Court personal jurisdiction relating to a support
10 order in two scenarios: 1) when the Court has continuing and exclusive
11 jurisdiction to modify its order, or 2) when the Court has continuing jurisdiction
12 to enforce its order. The Nevada Supreme Court's recent opinion clarifies the
13 applicability of scenario #1 above, noting that since the parties and children do
14 not live in Nevada, this Court does not have continuing and exclusive jurisdiction
15 and, therefore, cannot modify a child support order. The Court noted that
16 jurisdiction could continue under scenario #2 in this case, so long as a Nevada
17 order "is the controlling order and has not been modified by another state in
18 accordance with UIFSA."² Vaile v. Porsboll, 128 Nev. Adv. Op. No. 3 (Nev.,
19
20
21
22
23

24 ¹ Presumably, the refusal to provide copies of the Norwegian orders to Mr. Vaile was
25 either because Porsboll believed that she could obtain more money from Vaile through
26 the Nevada system, or because Porsboll's counsel recognized that they could not collect
27 40% of the child support payments if Norway collected those payments directly.

28 ² The full quote is "Under these circumstances, the fact that the parties and the children
do not reside in the issuing state does not divest the issuing state of jurisdiction to
enforce its support order when the order is the controlling order and has not been
modified by another state in accordance with UIFSA."

1 2012). This uniform act “creates a single-order system for child support orders,
2 which is designed so that *only one state's support order is effective at any given*
3 *time.*” *Id.* (emphasis added).
4

5 The March 2003 Norwegian child support order was entered almost a year
6 after the children returned to Norway under the mandate of the Nevada Supreme
7 Court in April 2002. This delay between the time the children arrived in Norway
8 and the issuance of the Norwegian child support order was certainly to ensure the
9 Norwegian courts that Norway had become the children's home state.³ The
10 moment that the Norwegian authorities issued the 2003 child support order,
11 replacing the child support agreement contained in the Nevada decree of divorce,
12 the Norwegian order became the controlling order.
13
14
15

16 When there is a question as to which child support order is controlling, NRS
17 130.207(2) specifies that priority must be given first to the order from the tribunal
18 with continuing and exclusive jurisdiction. Norway has continuing and exclusive
19 jurisdiction and Nevada does not. If there had been two courts with continuing
20 and exclusive jurisdiction, the second factor in priority goes to the tribunal in the
21 home state of the children (Norway) or thirdly, to the most recently issued order
22 (Norway's). There can be no question here that Norway's child support order
23 controls.
24
25
26
27

28 ³ The Nevada Supreme Court's April 2002 decision determined that Norway was, as a
matter of law, the habitual residence of the children.

1 **3. NORWAY'S CONTROLLING ORDER MAKES THESE PROCEEDINGS A NULLITY**

2 Because, under NRS 130.202, jurisdiction continued only as long as the
3 Nevada divorce decree was the controlling child support order, the jurisdiction of
4 this Court over any matters ended in 2003. Porsboll's counsel makes several
5 requests for this Court to continue to enforce the child support provisions of the
6 Nevada decree which has long since been invalidated and replaced by the
7 Norwegian order. Porsboll has unceasingly requested this Court to abandon the
8 law and directives of the Nevada Supreme Court in order to serve illegitimate
9 purposes. The proceedings over the last five years have been a colossal waste of
10 the time and resources of the parties and of the judicial system tasked with
11 important objectives. Yet here again, Porsboll's counsel requests this Court to
12 sacrifice itself to unnecessary appellate scrutiny by entering decisions contrary to
13 the law - all so that Porsboll's counsel can manipulate the Court into his own
14 personal bully pulpit. Mr. Vaile requests the Court to simply follow both the law
15 and the direction provided by the Nevada Supreme Court, to judicially recognize
16 the Norwegian orders, and dismiss the case based on the lack of jurisdiction.
17
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23 **B. RESPONSE TO PORSBOLL'S VARIOUS REQUESTS**

24 For the reasons stated above, Porsboll's various requests are wholly invalid.
25 However, in order to avoid any argument that a lack of formal opposition
26 indicates acquiescence to Porsboll's requests, Mr. Vaile responds briefly to each
27 of Porsboll's arguments.
28

1. THE NEVADA SUPREME COURT CONFIRMED NO ASPECT OF THE M-LAW PROGRAM

Porsboll's counsel deludes itself into a belief that the Supreme Court's statement that “we do not reach Porsboll's challenge to the methodology employed” is the same as a ruling in their favor. In the same manner as the last appeal, the last topic to be considered by the Nevada Supreme Court will be one that potentially affects a large number of retroactive child support calculations across the state. The high court will, as it must, assess the threshold issues and the jurisdictional matters that it provided specific direction on first. This Court cannot reach any matter of child support, including interest or penalties, based simply on jurisdictional limitations.

The M-Law program is as defective now as it was when the Court heard the evidence the first time around, and this Court is required to give deference to the interpretation of the state body tasked with enforcing the statute. None of this has changed since the last time this issue was visited years ago.

2. MR. VAILE HAS PAID SUPPORT EACH MONTH

Despite the fact that this Court may no longer enforce the Nevada order, Mr. Vaile has not missed a single child support payment any month since these proceedings began. During some periods when payments were not collected by the Nevada District Attorney's office, Mr. Vaile sent checks directly to Ms.

1 Porsboll in order to remain in compliance. At the present time, even though the
2 DA is collecting support payments through garnishment, they are not being
3 forwarded to Porsboll's counsel due to the recent decision by the Nevada Supreme
4 Court. Porsboll asserts that child support payments made to Ms. Porsboll in these
5 situations should simply "not count," and that Mr. Vaile should still be considered
6 to have failed to pay. There is no justification under the law for Porsboll's theory,
7 and Mr. Vaile has made payments each month.
8
9

10
11 **3. MR. VAILE PROVIDED PORSBOLL'S COUNSEL WITH A NEW ADDRESS**
12 **IMMEDIATELY AFTER MOVING TO MICHIGAN**

13 On or about August 1, 2011, Mr. Vaile's Virginia counsel provided the
14 Willick law firm's Virginia counsel with Mr. Vaile's new address in Michigan. In
15 order to be doubly sure that all legal correspondence reached Mr. Vaile, he also
16 enabled forwarding on his previous address in California. Additionally, all
17 previous email addresses and telephone numbers continue to reach Mr. Vaile.
18
19

20 Porsboll's counsel, the Willick law firm, sent the instant motion and
21 associated documents to the new address Mr. Vaile provided, and used the
22 previous email address. It is confusing as to why Porsboll's counsel now
23 complains when all communication has continued effectively.
24
25

26 During the month that Mr. Vaile relocated to Michigan, this case was stayed
27 by the Nevada Supreme Court. Mr. Vaile did not violate the stay order by filing a
28

1 notice of address change during that period, but has subsequently done so. No
2 contemptible actions have been performed by Mr. Vaile.

3
4 **4. ADDITIONAL JUDGMENTS FOR CHILD SUPPORT, INTEREST AND PENALTIES IS**
5 **UNNECESSARY**

6 As noted above, this Court does not have jurisdiction to enter any further
7 orders. If this Court decides to disregard the Nevada Supreme Court mandates
8 and enforce the child support provisions of the divorce decree, then Mr. Vaile
9 asserts the following objections to the calculations proposed by Porsboll:
10

- 11 1. The chart presented by Porsboll for child support principal does not include
12 all payments made by Mr. Vaile during the applicable period, and many of
13 the payment amounts are incorrect.
14
- 15 2. Porsboll's principal chart incorrectly proposes payments due to Ms.
16 Porsboll while the children lived with Mr. Vaile from May 2000 to April
17 2002. The provisions of the divorce decree determine that Mr. Vaile
18 should not be paying during this period. See p.15 of agreement.
19
- 20 3. The Nevada divorce decree does not allow for interest and penalties in the
21 calculation of arrearages.
22
- 23 4. Overpayments to child support are not credited interest, although
24 underpayments are assigned interest.
25
26
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28

1 5. Porsboll's interest and penalties calculation continue to be performed
2 contrary to Nevada law.

3
4 6. Porsboll's Norwegian tax returns must be translated into English in order
5 for the parties and the Court to scrutinize them properly. See p. 16 of
6 agreement.

7
8 7. After-tax-dollars are used to calculate Ms. Porsboll's income, while gross
9 income is mandated in the divorce decree, and used in Mr. Vaile's income
10 figures.

11
12 8. As before, if the Court determines to assess arrearages, interest or penalties
13 for child support prior to the initiation of this action, Mr. Vaile intends to
14 continue to assert the defenses of estoppel, waiver and laches. Accordingly,
15 Mr. Vaile requests that Ms. Porsboll be made available during any hearing
16 scheduled on the matter, and that Mr. Vaile be permitted to call other
17 witnesses on this point.
18
19

20
21 9. NRS 21.050 requires that judgments for the payment of money or the
22 delivery of real or personal property, shall be enforced by execution, not
23 through a court-ordered payment schedule.
24

25 Mr. Vaile will supplement the record with accurate charts demonstrating the
26 actual amount of child support paid. The Norwegian authorities have provided
27
28

1 assurances that Mr. Vaile's previous child support payments would be credited to
2 his child support obligations under the Norwegian order.

3
4 **C. THE QUESTION OF ATTORNEYS FEES AND COSTS**

5 Porsboll's counsel notes repeatedly in her motion that Mr. Vaile succeeded
6 on appeal. In the words of her counsel regarding the Nevada Supreme Court
7 decision, “[t]hat decision reversed the entirety of the order issued by the lower
8 court for the sum certain child support....”⁴ Obviously, the orders of this Court
9 that were reversed reflected the position asserted by Porsboll in this Court.
10 Because the Court previously granted Porsboll attorneys fees in those wrongful
11 positions and arguments, those awards of attorneys fees must now be reversed.
12
13

14 Not only did Porsboll's counsel (with especial self-proclaimed family law
15 expertise) know that the positions asserted were incorrect, Porsboll and her
16 counsel have also known since 2003 that a controlling child support order was
17 issued in Norway. In fact, Porsboll sought and obtained further modifications of
18 that Norwegian order in 2005 and 2008, *after* she initiated proceedings here
19 requesting this Court to also issue child support orders. Instead of revealing the
20 existence of the Norwegian orders, Porsboll and her counsel hid them and refused
21 to provide them when asked, propagating a fraud on this Court.
22
23
24
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26
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28 ⁴ See February 24, 2012 letter from Marshal Willick to Mr. Vaile demanding payment of
\$3,708.33 per month.

1 Despite this deception, Porsboll asserts that the attorney's fees in favor of the
2 non-prevailing party should not only remain in place, but that they should be
3 enforced against the prevailing party on threat of contempt. There is no legal
4 justification for this. The last time this Court ordered Mr. Vaile to make
5 payments on the threat of contempt, the Nevada Supreme Court stayed the case.
6 It is likely that granting attorney fee awards under the current conditions would be
7 even more sanctionable.
8
9

10 As the prevailing party, Mr. Vaile requests that attorneys fees be awarded to
11 him for the work that Greta Muirhead did in representing his validated arguments
12 in this Court, as well as associated costs.
13
14

15 **III. CONCLUSION**

16 Ms. Porsboll's motion and requests for relief will serve only to wrongly
17 escalate this case and lead to further extended appeals. Under the direction
18 provided by the Nevada Supreme Court, the case can be disposed of without
19 further controversy by dismissing the action in light of the controlling Norwegian
20 orders. Plaintiff respectfully requests that the Court do just that.
21
22

23 Respectfully submitted this 6th day of March, 2010.
24

25 /s/ R.S. Vaile
26 Robert Scotlund Vaile
27 PO Box 727
28 Kenwood, CA 95452
(707) 833-2350
Plaintiff in Proper Person

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CERTIFICATE OF SERVICE

Plaintiff Robert Scotlund Vaile hereby certifies that I served a true and correct copy of the foregoing *Response Memorandum in Opposition to Defendant's Motion for Order to Show Cause and Request for final disposition, attorneys fees and costs in this case* by depositing the same in the U.S. Mail at Chelsea, Michigan in a sealed envelope, with first-class postage pre-paid and addressed as follows:

Marshal S. Willick
Willick Law Group
3591 E. Bonanza Road, Suite 200
Las Vegas, NV 89110-2101
Attorneys for Defendant

Dated this 6th day of March, 2012.

/s/ R.S. Vaile
Robert Scotlund Vaile
1163 South Main Street #202
Chelsea, MI 48118
(707) 633-4550
Plaintiff in Proper Person

Exhibit 1

for utenlandssaker

R. Scotlund Vaile
Cicilie Anne Porsbøll

• National Insurance
• Collection Agency
• N-9917 Kirkenes, Norway

This is confirmed as a true copy

23/11-06 *[Signature]*



Trygdeetaten

Vår dato/Our date : 17. March 2003
Vårt saksnr./Our case no. : 0008744
Saksbehandler/Officer in charge : Heidi Neumann

CHILD SUPPORT ORDER

Absent parent: R. Scotlund Vaile
Custodial parent: Cicilie A. Porsbøll b. 050169
Children: Kaia Louise b. 300591
Kamilla Jane b. 130295

Reference is made to application dated 20 May 2002.

Pursuant to The Children Act Section 51, 52, 54, and 65, and provisions, this office has made the following decision:

<u>Children</u>	<u>From</u>	<u>To</u>	<u>Amount per month(NOK)</u>
Kaia Louise	010402		3.170,-
Kamilla Jane	010402		3.170,-

The child support will be adjusted in accordance with the consumer price index every year. The first adjustment will be made on 1 June 2004.

The child support order is to be effective from 1 April 2002, which is the month when the children came back to Norway.

GROUND RULES

That Norwegian authorities can treat child support cases when one of the parties resides abroad is put down in **The Children Act Section 65**, [quote] *"proceedings regarding maintenance contributions may be dealt with by Norwegian judicial or administrative authorities b) if one of the parties or the child is resident in Norway"*.

Pursuant to **The Children Act Section 51**, cf. **Section 52 2. paragraph**, both parents shall bear the expenses for the support and education of their child. These expenses shall be based on their financial abilities. If one of the parents (or both) does not live with the child, this parent shall pay a fixed monthly contribution to fulfill their obligations towards the child.

Postadresse:
Postboks 8138 Dep.
N-0033 Oslo
Norge

Kontoradresse:
Langkaia 1
0150 Oslo
Norge

Telefon: +47 810 59 338
+47 810 59 FFU
Telefaks: +47 23 31 13 01
<http://ffu.trygdeetaten.no>

Bankgiro:
7850.05.01404

According to **The Children Act Section 54** each of the parties may request that the maintenance enforcement office determine the contribution.

The custodial parent, Mrs. Porsbøll, applied 20 May 2002 for stipulation of child support.

The absent parent, Mr. Vaile, was made aware of the application and he was asked to send us information about his economical situation in an advance notice dated 23 July 2002. The notice came in return and we sent it again to Mr. Vaile on 21 October 2002. We received a letter from Mr. Vaile dated 1 November 2002. He asked for an extension of the case to the court has decided the custody case. On 27 January 2003 we wrote to Mr. Vaile and informed him about **The Children Act Section 52** that says that the parent who do not live with the child shall pay fixed contribution to maintenance and education. The general rule is that the parent that has the actually daily care is entitled to receive child support. In our letter we again asked Mr. Vaile to send us information about his economical situation. Mr. Vaile has not sent us any answer.

In provision to The Children Act Section 54 the ministry has laid down regulations for stipulation of child support. The **general rule in Section 2** of the provision says [quote]: *"Support payable for one child shall be assessed at 11 per cent of the income, for two children at 18 per cent, for three children at 24 per cent and for four children or more at 28 per cent of the income. The support payable shall, however, not exceed five times the rate for advance payment of support (stipulated in the Act relating to advance payment of support) per month per child. In determining the percentage rate, all the children the liable parent has a duty to support shall be included."*


The In provisions to The Children Act Section 54 the ministry has laid down further regulations for stipulation of child support. **Pursuant to Section 4 g** in the provisions child support payments shall be calculated on a discretionary basis if [quote]: *"one of the parties does not produce documentation as requested, or if there is reason to believe that the party is withholding information of significance for the assessment"*.

Since we do not have received any information about Mr. Vaile's economical situation we have stipulated his gross income to the average Engineers income in the US. The average Engineers income in year 2000 was approximately USD 52.900,-. With the average exchange rate in 2002 of 7,9880 this equals NOK 422.500,-. The child support order is based on this income.


As the stipulation is based on the fact that the Mr. Vaile supports 2 children the child support has been stipulated to **18 %** of the above mentioned income.

Enclosed letter of information is a part of this child support order and should be read very closely. It contains information concerning legal basis, appeal and period allowed for submission of appeal.

FFU-Child Support


Bjørg Salvesen
Head of Section




Heidi Neumann
Executive Officer

The child support order is sent to the parties.
Enclosures: Letter of information.

R. Scotlund Vaile
Cicilie Anne Porsbøll

Collection Agency
N-9917 Kirkenes, Norway

This is confirmed as a true copy

23/11-06 *T. L. Mann*

090903



Trygdeetaten

*Se BP's inntekst
veste side*

Vår dato/Our date: 12.03.03
Vår ref/Our ref: 0008744
Saksbehandler/Officer in charge: Heidi Neumann

VEDTAK OM FASTSETTELSE AV UNDERHOLDSBIDRAG

Bidragspliktig:	R. Scotlund Vaile	
Bidragsmottaker:	Cicilie A. Porsbøll	f.050169
Barn:	Kaia Louise	f.300591
	Kamilla Jane	f.130295

Vi viser til søknad av 20.05.02.

Folketrygdkontoret har i henhold til barnelovens §§ 51, 52, 54, 55 og 65, samt forskrifter, fattet følgende vedtak:

<u>Barnet</u>	<u>Fra</u>	<u>Til</u>	<u>Beløp/mnd (NOK)</u>
Kaia Louise	010402		3.170,-
Kamilla Jane	010402		3.170,-

Bidraget skal indeksreguleres første gang 01.06.04.

Virkningstidspunktet for fastsettelsen er satt til 01.04.02 som er måneden da barna kom til tilbake til Norge.

BEGRUNNELSE

At norske myndigheter kan behandle en bidragssak når en av partene er bosatt i utlandet følger av **barneloven § 65** som sier "*Spørsmålet om fostringstilskot kan handsamast av tilskotsfuten eller norsk domstol b) dersom ein av partane eller barnet er busett i Noreg.*"

Postadresse:
Postboks 8138 Dep.
N-0033 Oslo
Norge

Kontoradresse:
Langkaia 1
0150 Oslo
Norge

Telefon: +47 810 59 338
+47 810 59 FFU
Telefaks: +47 23 31 13 01
<http://ffu.trygdeetaten.no>

Bankkonto: XXXXXXXX
7850 0000 0000 XXXX
Giro: 8276 01 01636
Swift: UBNONOKK
Union Bank of Norway
N-0107 Oslo

Etter **barneloven § 51** skal begge foreldre etter evne bidra til barnets forsørgelse og utdannelse. I henhold til **barneloven § 52 1. ledd** skal foreldre som ikke bor sammen med barnet betale faste pengetilskudd for å oppfylle sine forpliktelser etter § 51. Etter **barneloven § 54 2. ledd** kan hver av partene kreve at bidragsfogden fastsetter bidrag. Dette gjelder også i tilfeller hvor bidraget tidligere har vært fastsatt i avtale mellom partene.

Bidragsmottakeren søkte 20.05.02 om fastsettelse av bidrag.

Den bidragspliktige ble i forhåndsvarsel av 23.07.02 gjort kjent med søknaden og bedt om å sende inn økonomiske opplysninger. Varselet kom i retur og nytt forhåndsvarsel ble sendt bidragspliktige den 21.10.02. Vi mottok brev fra bidragspliktige datert 01.11.02. Han ber om at saken utsettes til det blir avgjort hvem som skal ha omsorgen for barna. Bidragspliktige blir i brev av 27.01.03 informert om barnelovens § 52 som sier at den som ikke bor sammen med barna fast skal betale bidrag. Det er i utgangspunktet den som har den faktiske omsorgen som er bretteinget til å motta bidrag på barnas vegne. Bidragspliktige blir i tillegg igjen oppfordret til å sende inn økonomiske opplysninger. Vi har ikke mottatt noen tilbakemelding fra bidragspliktige.

Departementet har i forskrift til **barneloven § 54** gitt utfyllende regler for hvordan bidrag skal fastsettes. Etter hovedregelen i **forskriften § 2** skal bidraget fastsettes slik, [sitat] : *"Tilskotet til eit barn skal fastsetjast til 11 prosent av inntekta, til to barn til 18 prosent, til tre barn til 24 prosent og til fire barn eller fleire barn til 28 prosent av inntekta, likevel slik at tilskotet ikkje overstig fem gonger forskotsbeløpet [fastsett i forskotteringslova] pr. måned pr .barn. Ved val av prosentsats skal ein rekne med alle barn som den tilskotspliktige har fostringsplikt for."*

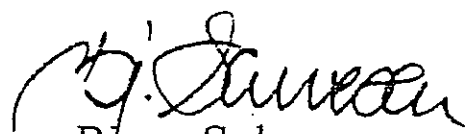
Forskriften § 4 gir oss tilfellene hvor bidraget skal fastsettes skjønnsmessig. **Forskriften § 4 g** lyder [sitat] : *ein part ikkje legg fram etterspurd dokumentasjon, eller dersom det er grunn til å tru at parten held tilbake opplysningar som kan ha noko å seie for avgjerda.*

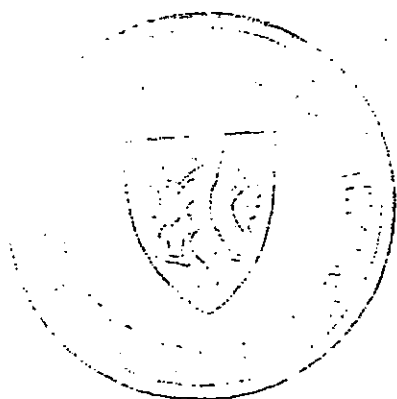
Da vi ikke har mottatt noen tilbakemelding om bidragspliktiges økonomiske situasjon har Folketrygdekontoret etter Forskriftens § 4 g skjønnssfastsatt hans inntekt til en gjennomsnittlig lønn for ingeniører i USA. Den var for år 2000 på USD 52.900,-. Med en gjennomsnittlig kurs for 2002 på 7,9880 utgjør dette en brutto inntekt på NOK 422.500,-. Denne lønnen er lagt til grunn for fastsettelsen av bidraget.


Det er i dette tilfellet er lagt til grunn at den bidragspliktige har forsørgerplikt for 2 barn og bidraget er blitt fastsatt lik 18 % av overnevnte inntekt.

Vedlagte informasjonsbrev er en del av dette vedtak og inneholder viktige opplysninger om lovhjemmel, klageadgang og klagefrist samt annen informasjon som har betydning for denne saken.

FFU – Bidrag


Bjørge Salvesen
seksjonssjef




Heidi Neumann
saksbehandler

Vedtaket er sendt til partene
Vedlegg: Informasjonsbrev.

Exhibit 2

**National Office for
Social Insurance abroad**

VAILE R. SCOTLUND
PORSBØLL CISILIE ANNE



Our date: 07/04/2005

Executive Officer: Trine Hansrud-Kjær

ADJUSTMENT OF CHILD SUPPORT IN ACCORDANCE WITH APPEAL,
Pursuant to The Administration Act, Section 33, 2. Paragraph

Custodial parent:	PORSBØLL CISILIE ANNE	Born:	05.01.1969
Non-custodial p.:	VAILE R. SCOTLUND	Born:	
Children:	VAILE KAIA LOUISE	Born:	30.05.1991
	VAILE KAMILLA JANE		13.02.1995

The National Office for Social Insurance Abroad (FFU) has altered the decision dated September 10, 2003 as follows:

Children	From	To	Amount per month (NOK)
VAILE KAIA LOUISE	01.10.2003	30.09.2004	3 530 kroner
VAILE KAIA LOUISE	01.10.2004		4 130 kroner
VAILE KAMILLA JANE	01.10.2003	31.12.2003	3 170 kroner
VAILE KAMILLA JANE	01.01.2004	31.05.2004	2 780 kroner
VAILE KAMILLA JANE	01.06.2004	30.06.2004	3 150 kroner
VAILE KAMILLA JANE	01.07.2004		3 110 kroner

The child support will be adjusted in accordance with the consumer price index, first time 01.07.06.

The decision is made according to the Children Act of April 8, 1981 and regulations § 1- 6 and § 12.

THE CASE

A decision according to new child support rules was made September 10, 2003. The non-custodial parent has not provided FFU with information concerning his income. The non-custodial parents income was therefore stipulated according to average industrial worker income in USA in 2002.

On October 28, 2003 the custodial parent appealed the decision. Her reasons for the appeal was that the income stipulated for the non-custodial parent was incorrect. The non-custodial

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POSTBOKS 8138 DEP.
0033 OSLO

Office Address:
LANGKAIA 1
0150 OSLO

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(+47) 23311300
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Internet:
www.trygdeetaten.no

parent had under oath in a disposition in the USA informed that he had an income of USD 100.000,- + 2, 5 or 3 % per January 2003. The custodial parent wrote that she informed the FFU in a letter in June 2003. This letter was received at FFU June 27, 2003. In a letter received from the custodial parent March 3, 2005 she confirms that she also applied for child support supplement.

On March 4, 2004 the non-custodial parent was noticed of the appeal at the given postal address. The decision made September 10, 2003 and the notice was also sent American authorities to be served on the non-custodial parent. On April 23, 2004 notice sent the non-custodial parent on his postal address came FFU in return. The notice was the sent to the non-custodial parent post box address. The notice and the decision that was to be served on the non-custodial parent has not come our office in return.

GROUND

According to the Children Act, section 66, both parents have the obligation to support their children. Both parents shall bear the expenses for the support and education of their child. These expenses shall be based on their financial abilities. The parent's obligation to support the children is not dependent if they live with the children or not.

According to the regulations section 12, if the maintenance contributor has a annual income that exceeds 550 times the full advance payment per month, pursuant to the Advance Payment Act, a supplementary contribution shall be determined based on a claim from the maintenance receiver.

The non-custodial parent's income is altered. The non-custodial parent has under ought informed that he earns USD 100.000,- + 2,5 or 3% on an annual basis. With an exchange rate of 7,07959 for 2003 this gives an annual income of NOK 725.658,-.

Information concerning the non-custodial parent's income is taken from FFUs income register. The custodial parent had an income of NOK 231.400,- in 2003. The non-custodial parent has received benefits in 2004 with NOK 19910,- per month. This gives an income of NOK 238.920,- in 2004. It is taken into concern that the non-custodial parent pays her taxes according to tax class 2.

According to FFUs information the non-custodial parent lives by himself, and does not have any other children living with him.

There is no agreement of time spent with child in this case.

INFORMATION

The decision also includes attachment to notification of decision concerning child support. Enclosed letter of information is a part of the child support order and could be read very carefully. It contains information concerning legal basis, appeal and period allowed for submission of appeal.

FFU-child support

Hilde Iren Rivedal
Officer in charge

Trine Hansrud Kjær
officer in charge

ATTACHMENT TO NOTIFICATION OF DECISION CONCERNING CHILD SUPPORT

Barnets navn: VAILE KAMILLA JANE

Date of birth: 13/02/1995

Case No.: 0008744

SUMMARY

To:

From:

Child support per month:	3 170 NOK	01/10/2003	31/12/2003
	2 780 NOK	01/01/2004	31/05/2004
	3 150 NOK	01/06/2004	30/06/2004
	3 110 NOK	01/07/2004	Current
Income of custodial parent:	240 255 NOK	01/10/2003	31/12/2003
	248 132 NOK	01/01/2004	31/12/2004
Income of non-custodial parent:	725 658 NOK	01/10/2003	Current
Maintenance cost per month:	3 588 NOK	01/10/2003	31/12/2003
	3 630 NOK	01/01/2004	30/06/2004
	3 590 NOK	01/07/2004	Current
Share of maintenance cost for non-custodial parent:	05/06	01/10/2003	31/12/2003
	04/06	01/01/2004	Current
Ability to pay child support:	Full payment ability	01/10/2003	Current
Time-based deduction per month:	0 NOK	01/10/2003	Current

MAINTENANCE COST (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003 to 31/12/2003

U= 3 588

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/01/2004 to 30/06/2004

U= 3 630

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/07/2004

U= 3 590

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

ANNUAL INCOME BASIS

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. The National Insurance Office has based the decision on the following information, (NOK per year):

Period from: 01/10/2003

Non-custodial parent

Income calculated by the national insurance office

725 658

The person's income basis

725 658

Period from: 01/10/2003 to 31/12/2003

Custodial parent

Personal income - from employer 2003

231 407

Custodial parent's advantage of tax group 2

8 848

The person's income basis

240 255

Period from: 01/01/2004 to 31/12/2004

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 212

The person's income basis

248 132

Period from: 01/01/2005

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 576

The person's income basis

248 496

THE NON-CUSTODIAL PARENT'S SHARE OF THE MAINTENANCE COST

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/10/2003 to 31/12/2003

Share = 05/06

Period from: 01/01/2004 to 31/05/2004

Share = 04/06

CHILD SUPPORT PAYMENT ABILITY

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003

Full payment ability

- The non-custodial parent is in tax group 1.
- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

TIME -BASED DEDUCTION

Time spent with the child reduces the child support that the non-custodial parent has to pay. The National Insurance Office has used the following information:

Period from: 01/10/2003

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

CHILD SUPPORT SUPPLEMENT

Child support supplement can be granted when the non-custodial parent has an annual income that exceeds 550 times the full advance payment. The child support supplement is 15 percent of the calculated child support, prior to the time-based deduction. Supplementary support is increased with the given amount for every 50 000 NOK exceeding 550 times full advance payment until the maximum level of total child support is reached. The National Insurance Office has used the following information:

Period from 01/10/2003 to 31/12/2003

Child support supplement = 448

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/01/2004 to 31/05/2004

Child support supplement = 363

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/06/2004 to 30/06/2004

Child support supplement = 726

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

Period from 01/07/2004

Child support supplement = 717

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

ATTACHMENT TO NOTIFICATION OF DECISION CONCERNING CHILD SUPPORT

Barnets navn: VAILE KAIA LOUISE

Date of birth: 30/05/1991

Case No.: 0008744

SUMMARY

To:

From:

Child support per month:	3 530 NOK	01/10/2003	30/09/2004
	4 130 NOK	01/10/2004	Current
Income of custodial parent:	240 255 NOK	01/10/2003	31/12/2003
	248 132 NOK	01/01/2004	31/12/2004
	248 496 NOK	01/01/2005	Current
Income of non-custodial parent:	725 658 NOK	01/10/2003	Current
Maintenance cost per month:	4 798 NOK	01/10/2003	31/12/2003
	4 830 NOK	01/01/2004	30/06/2004
	4 770 NOK	01/07/2004	Current
Share of maintenance cost for non-custodial parent:	05/06	01/10/2003	31/12/2003
	04/06	01/01/2004	Current
Ability to pay child support:	Full payment ability	01/10/2003	Current
Child support adjustment due to transitional rules:	3 530 NOK	01/10/2003	31/12/2003
Time-based deduction per month:	0 NOK	01/10/2003	Current

MAINTENANCE COST (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003 to 31/12/2003

U= 4 798

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/01/2004 to 30/06/2004

U= 4 830

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Period from: 01/07/2004

U= 4 770

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

ANNUAL INCOME BASIS

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. The National Insurance Office has based the decision on the following information, (NOK per year):

Period from: 01/10/2003 to

Non-custodial parent

Income calculated by the national insurance office

725 658

The person's income basis

725 658

Period from: 01/10/2003 to 31/12/2003

Custodial parent

Personal income - from employer 2003

231 407

Custodial parent's advantage of tax group 2

8 848

The person's income basis

240 255

Period from: 01/01/2004 to 31/12/2004

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 212

The person's income basis

248 132

Period from: 01/01/2005

Custodial parent

Income calculated by the national insurance office

238 920

Custodial parent's advantage of tax group 2

9 576

The person's income basis

248 496

THE NON-CUSTODIAL PARENT'S SHARE OF THE MAINTENANCE COST

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/10/2003 to 31/12/2003

Share = 05/06

Period from: 01/01/2004

Share = 04/06

CHILD SUPPORT PAYMENT ABILITY

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. The National Insurance Office has based the decision on the following information:

Period from: 01/10/2003

Full payment ability

- The non-custodial parent is in tax group 1.
- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

TIME -BASED DEDUCTION

Time spent with the child reduces the child support that the non-custodial parent has to pay. The National Insurance Office has used the following information:

Period from: 01/10/2003

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

CHILD SUPPORT SUPPLEMENT

Child support supplement can be granted when the non-custodial parent has an annual income that exceeds 550 times the full advance payment. The child support supplement is 15 percent of the calculated child support, prior to the time-based deduction. Supplementary support is increased with the given amount for every 50 000 NOK exceeding 550 times full advance payment until the maximum level of total child support is reached. The National Insurance Office has used the following information:

Period from 01/10/2003 to 31/12/2003

Child support supplement = 599

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/01/2004 to 31/05/2004

Child support supplement = 483

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 682 000 NOK per year.

Period from 01/06/2004 to 30/06/2004

Child support supplement = 966

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

Period from 01/07/2004

Child support supplement = 954

The non-custodial parent's income exceeds 550 times the full advance payment, which as of the period is 671 000 NOK per year.

Exhibit 3



Vaile Robert Scotlund
2 North Lewis St
Lexington, Va 24450-2708 Usa
USA

NAV National Office for Social Insurance Abroad
Postboks 8138 Dep.
0033 Oslo
Norway

Case number: 0008744

Executive Officer: Øyvind Haugneland

Date: February 13, 2008

Child support - notification of decision

Case number: 0008744 (Please refer to this case number when contacting us).

Custodial parent:	PORSBØLL CISILIE ANNE	Date of birth:	05/01/1969
Non-custodial:	VAILE ROBERT SCOTLUND	Date of birth:	05/01/1969
Children:	VAILE KAIA LOUISE	Date of birth:	30/05/1991
	VAILE KAMILLA JANE		13/02/1995

The custodial parent submitted a claim for alteration of child support on August 20, 2007.

Norwegian authorities can handle child support cases when one of the parties or the child resides in Norway cf. The Children Act, section 83. The provision reads as follows: "The question of child support can be handled by the national insurance Service or a Norwegian court of law b) if one of the parties or the child resides in Norway".

Contents of decision - alteration

We have made a decision in the case. See the outline below:

The child/children's name(s)	From	To	Monthly amount
VAILE KAMILLA JANE	September 1, 2007		NOK 4 680

Child support is rounded off to the nearest tenth. Please find enclosed an outline of the basis for this decision.

Child support is altered from the month after the application for reassessment was submitted.

Child support will be regulated according to the cost-of-living index every year, the first time on July 1, 2009.

Contents of decision - no alteration

We have made a decision in the case. See the list below for detailed information:

The child/children's name(s)	From	To	Monthly amount
VAILE KAIA LOUISE	September 1, 2007		NOK 4 250

NAV Utland

Postadresse: Postboks 8138 Dep. // 0033 Oslo

Besøksadresse: Langkaia 1 // 9. Etg // 0150 Oslo
Tel: 23311300 // Faks: 23311301

www.nav.no

We have made a decision in the case. We find no reasons to alter the current child support. The child support amount will continue as before. Please find enclosed an outline indicating the information that this decision is based on.

Ground rules

The decision is made in accordance with The Children Act Chapter 8.

According to The Children Act section 66 both parents have a duty to rear their children. Both parents shall bear the expenses of maintaining and educating the child according to their ability. The duty to rear the children exists for both parents whether they live with their children or not.

The stipulation of child support is made in accordance with The Children Act section 71 with pertaining provisions. The child support shall be based on what it costs to rear the child (the maintenance cost). The maintenance cost is based on appropriate rates developed by the Ministry of Children and Equality. The maintenance cost is divided between the parents based on their incomes. The non-custodial parents' share of these expenses (the child support) is rounded off to the nearest sixth of the maintenance cost. When the child support is set the non-custodial parent's ability to pay the child support is considered. The non-custodial parent's income is considered against tax expenses, expenses for medical insurance, housing, food clothing and support of own children in own household. It is not the non-custodial parent's actual expenses that are considered but expenses based on appropriate rates on the costs of living. A deduction in the child support is given if the parties have a written agreement stating the extent of time the child shall spend with the non-custodial parent or if the extent of time the child shall spend with the non-custodial parent has been publicly determined.

In accordance with section 4 paragraph 6, a party's income shall be stipulated on a discretionary basis, if the party does not provide the necessary documentation, or if there is reason to believe that he or she are withholding information that could be of importance to the decision.

According to The Children Act section 74 both parties may make a claim for alteration of the child support if there are special reasons for such an alteration. It is regarded as a special reason if new circumstances results in an alteration of the child support that is at least 10 per cent different from the current amount. The child support is as a main rule altered with effect from the month after a claim for alteration has been made.

Case résumé

We received an application for alteration of child support from the custodial parent on August 20, 2007. A notice was sent to the parties on September 18, 2007. The notice to the non-custodial parent was also sent for service through the Child Support Enforcement authorities in Virginia. We have not received an answer from any of the parties.

The parties' incomes

The custodial parent receives rehabilitation allowance from the Norwegian social insurance. The allowance equals an income of NOK 221 000 per year. This income is used in the stipulation of child support.

We have not received any documentation on the non-custodial parent's income. We have therefore, in accordance with section 4 paragraph 6 in the provision to the Children Act section 71, stipulated his income to NOK 800 000 per year. The stipulation is based on the non-custodial parent's education and information about his former income.

Stipulation of child support

When the above named incomes are used in the stipulation of child support the non-custodial parent shall be paying 5/6 of the monthly maintenance cost. The non-custodial parent has full payment ability.

The stipulated child support for Kaia Louise is not more than 10 percent different from the current child support and has therefore not been altered.

Collection

The stipulated child support will be collected by the National Insurance Collection Agency. The non-custodial parent will receive information from the collection agency regarding payments. The collection agency will forward the collected amount to the custodial parent reduced for the advance payments received. The non-custodial parent shall not pay the child support directly to the custodial parent.

Information

Both parties have the right to appeal this decision.

An appeal must be submitted to us within three weeks from receipt of this notification. Please find enclosed detailed information concerning the appeal process.

Should you require guidance or further information, please do not hesitate to contact us.

NAV National Office for Social Insurance Abroad

Tormod Bergene-Engen
Senior Executive Officer

Øyvind Haugneland
Senior Executive Officer

Attachment to notification of decision concerning child support

Child name: VAILE KAMILLA JANE	Date of birth: 13/02/1995	Case No.: 0008744
---------------------------------------	----------------------------------	--------------------------

Summary		From:	To:
Child support per month:	4 680 NOK	01/09/2007	Current
Income of custodial parent:	221 000 NOK	01/08/2007	Current
Income of non-custodial parent:	800 000 NOK	01/08/2007	Current
Maintenance cost per month:	5 610 NOK	01/08/2007	Current
Share of maintenance cost for non-custodial parent:	05/06	01/08/2007	Current
Ability to pay child support:	Full payment ability	01/08/2007	Current
Time-based deduction per month:	0 NOK	01/08/2007	Current

Maintenance cost (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. We have based the decision on the following information:

Period from: 01/08/2007

U= 5 610

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Annual income basis

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. We have based the decision on the following information, (NOK per year):

Period from: 01/08/2007

Assessment - insufficient documentation

The person's income basis

Period from: 01/08/2007

Personal income - other

The person's income basis

Non-custodial parent

800 000

800 000

Custodial parent

221 000

221 000

The non-custodial parent's share of the maintenance cost

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/08/2007

Share = 05/06

Child support payment ability

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. We have based the decision on the following information:

Period from: 01/08/2007

Full payment ability

- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

Time-based deduction

Time spent with the child reduces the child support that the non-custodial parent has to pay. We have used the following information:

Period from: 01/08/2007

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

Attachment to notification of decision concerning child support

Child name: VAILE KAIA LOUISE	Date of birth: 30/05/1991	Case No.: 0008744
--------------------------------------	----------------------------------	--------------------------

Summary		From:	To:
Child support per month:	4 250 NOK	01/09/2007	Current
Income of custodial parent:	221 000 NOK	01/08/2007	Current
Income of non-custodial parent:	800 000 NOK	01/08/2007	Current
Maintenance cost per month:	5 610 NOK	01/08/2007	Current
Share of maintenance cost for non-custodial parent:	05/06	01/08/2007	Current
Ability to pay child support:	Full payment ability	01/08/2007	Current
Time-based deduction per month:	0 NOK	01/08/2007	Current

Maintenance cost (U)

Child support is calculated based on the child's maintenance cost, which is separated into consumption costs, housing expenses and childcare expenses. Child benefit is taken into account. We have based the decision on the following information:

Period from: 01/08/2007

U= 5 610

- Maintenance cost is calculated by using fixed rates for consumption costs and housing expenses. Child benefit is deducted.

Annual income basis

The income basis of the parents and the child is used to calculate the non-custodial parent's share of the maintenance cost. For the child, only the part of the child's income that exceeds 30 times the full advance payment is included. We have based the decision on the following information, (NOK per year):

Period from: 01/08/2007

Assessment - insufficient documentation

The person's income basis

Period from: 01/08/2007

Personal income - other

The person's income basis

Non-custodial parent

800 000

800 000

Custodial parent

221 000

221 000

The non-custodial parent's share of the maintenance cost

Maintenance cost is distributed proportionally between the parents based on their own income and the child's income, rounded off to the nearest sixth.

Period from: 01/08/2007

Share = 05/06

Child support payment ability

Child support cannot be calculated to an amount higher than the non-custodial parent is able to pay. If the non-custodial parent has several children to support, the total child support amount cannot exceed the payment ability amount. We have based the decision on the following information:

Period from: 01/08/2007

Full payment ability

- The non-custodial parent does not share his/hers residence with another adult.
- The non-custodial parent has no children in his/her household.

Time-based deduction

Time spent with the child reduces the child support that the non-custodial parent has to pay. We have used the following information:

Period from: 01/08/2007

Time-based deduction = 0

- Time spent with the child is equal to time group 00, 0-1 nights a month.

Exhibit 9

1 **RPLY**
2 WILICK LAW GROUP
3 MARSHAL S. WILICK, ESQ.
4 Nevada Bar No. 002515
5 3591 E. Bonanza Road, Suite 200
6 Las Vegas, NV 89110-2101
7 email@willicklawgroup.com
8 Phone (702) 438-4100; Fax (702) 438-5311
9 Attorneys for Defendant

6 **DISTRICT COURT**
7 **FAMILY DIVISION**
8 **CLARK COUNTY, NEVADA**

9 ROBERT SCOTLUND VAILE,

10 Plaintiff,

11 vs.

12 CISILIE A. PORSBOLL,

13 Defendant.

CASE NO: 98-D-230385-D
DEPT. NO: I

DATE OF HEARING: 4/9/12
TIME OF HEARING: 10:30 A.M.

14
15 **REPLY TO**
16 **PLAINTIFF'S "RESPONSE MEMORANDUM IN OPPOSITION TO**
17 **DEFENDANT'S MOTION FOR ORDER TO SHOW CAUSE AND**
18 **OPPOSITION TO "REQUEST FOR FINAL DISPOSITION,**
19 **ATTORNEY'S FEES AND COSTS IN THIS CASE"**

20 **I. INTRODUCTION**

21 Scot completely misinterprets – and then misrepresents – the law under UIFSA. Notably,
22 he knows his assertions are nonsense – he tried the same tactic once before in California and was
23 told that he had it wrong. We are now forced to tell him again – for probably the 20th time – that the
24 ***only*** way for him to modify the sum of child support due from him every month is ***TO GO TO***
NORWAY AND FILE FOR A MODIFICATION! He has never done any such thing.

25 * * * * *

26 * * * * *

27 * * * * *

28 * * * * *

TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	REPLY	-3-
A.	Uniform Interstate Family Support Act	-3-
B.	Scot's Notice of Controlling Order Should Be Struck	-5-
1.	Notice of Order is Inappropriate Procedurally	-5-
2.	The Norwegian Order <i>IS NOT</i> Controlling	-6-
3.	Nevada Maintains Jurisdiction	-7-
a.	The Court Maintains Personal Jurisdiction Over Scot	-7-
b.	UIFSA Creates a Single-Order System for Child Support	-7-
C.	The Supreme Court Direction Was Only To Determine the Norwegian Order's Bearing on this Case	-8-
D.	M-Law Has Been Confirmed	-8-
E.	Scot Has Not Complied With The Order of This Court for Child Support Payments	-9-
F.	Scot Purposely Did Not Disclose his Address	-10-
G.	Scot's Incredible Requests as to Support Calculations	-10-
H.	Attorney's Fees Are Justified	-12-
III.	CONCLUSION	-13-

1 As usual, Scot attempts to misdirect the Court's attention away from what is actually being
2 before the Court. Here, Nevada retains the jurisdiction to enforce the *Order* that was entered here,
3 nothing more and nothing less.

4 It is basic UIFSA law that where, as here, neither party is resident where the child support
5 order was entered (Nevada), the **only** way any American court can recognize any amendment is if
6 the party seeking the modification files a request to do so where the **other** party lives. Michigan
7 would have jurisdiction to modify the *Order* if *Cisilie* requested modification; and Norway has
8 jurisdiction to modify *future* support if *Scot* requested modification there. Of course, even if he
9 finally did what we told him he had to do several years ago, it would only affect **prospective** support
10 – he still has and would have a massive arrearage that must be addressed using Nevada law.

11 Scot's *Opposition* is fatally defective and asks this Court to consider arguments outside its
12 jurisdiction. The *Opposition* should be disregarded as a complete misstatement of the law, and the
13 purported "notice" stricken as the fugitive document it is, as detailed below.

14 15 **II. REPLY**

16 **A. Uniform Interstate Family Support Act**

17 The Uniform Interstate Family Support Act (codified beginning at NRS 130.0902 and ending
18 at NRS 130.802) also known as "UIFSA," establishes authority under which a "state" can modify
19 a child support order.¹ It is in force in every State, by federal requirement.

20 As the Nevada Supreme Court recognized in its *Opinion* a few weeks ago, the Nevada child
21 support order Scot put into place at the time of divorce is the controlling order. For any other state
22 to **modify** that controlling order, it must comply with the provisions of NRS 130.611:

23
24 ¹ "State" means a state of the United States, the District of Columbia, Puerto Rico, the United States Virgin
Islands or any territory or insular possession subject to the jurisdiction of the United States. The term includes:

- 25 1. An Indian tribe; and
26 2. A foreign country or political subdivision that:
27 (a) Has enacted a law or established procedures for the issuance and enforcement of support orders
28 which are substantially similar to the procedures established under the Uniform Interstate Family
Support Act;
(b) Is declared to be a foreign reciprocating country or political subdivision pursuant to 42 U.S.C. §
659a; or
(c) Is declared to be a state pursuant to NRS 130.035.

1. If NRS 130.613 does not apply, except as otherwise provided in NRS 130.6115, upon petition a tribunal of this State may modify a child-support order issued in another state which is registered in this State if, after notice and hearing, the tribunal finds that:

(a) The following requirements are met:

(1) Neither the child, nor the obligee who is a natural person, nor the obligor resides in the issuing state;

(2) A petitioner who is a nonresident of this State seeks modification; and

(3) The respondent is subject to the personal jurisdiction of the tribunal of this State; or

(b) This State is the state of residence of the child, or a party who is a natural person is subject to the personal jurisdiction of the tribunal of this State, and all of the parties who are natural persons have filed consents in a record in the issuing tribunal for a tribunal of this State to modify the support order and assume continuing and exclusive jurisdiction.

2. Modification of a registered child-support order is subject to the same requirements, procedures and defenses that apply to the modification of an order issued by a tribunal of this State, and the order may be enforced and satisfied in the same manner.

3. Except as otherwise provided in NRS 130.6115, a tribunal of this State may not modify any aspect of a child-support order that may not be modified under the law of the issuing state, including the duration of the obligation of support. If two or more tribunals have issued child-support orders for the same obligor and same child, the order that controls and must be so recognized under NRS 130.207 establishes the aspects of the support order which may not be modified.

4. In a proceeding to modify a child-support order, the law of the state that is determined to have issued the initial controlling order governs the duration of the obligation of support. The obligor's fulfillment of the duty of support established by that order precludes imposition of a further obligation of support by a tribunal of this State.

5. On the issuance of an order by a tribunal of this State modifying a child-support order issued in another state, the tribunal of this State becomes the tribunal having continuing and exclusive jurisdiction.

Here, NRS 130.613 does not apply – it governs cases when “all the natural parties reside in this State” – which, as the Nevada Supreme Court just observed, they never have.

And *no* other State ever had jurisdiction to modify the original Nevada order under NRS 130.611. The requirements are straightforward. Under (a)(1), neither the children, *Cisilie* or *Scot* could reside in Nevada, the “issuing state.” That requirement is satisfied.

But modification is barred under section (a)(2), because *Cisilie* never petitioned to modify where *Scot* lived, and *Scot* never petitioned to modify where *Cisilie* lived.

If either party *had* sought modification where the other lived, section (a)(3) would have been satisfied. If *Scot* – who would be the petitioner – had sought modification *in Norway*, Norway

1 would have had jurisdiction over Cisilie. And if she had filed for modification in any of the various
2 places that Scot has lived since entry of the *Decree*, that State would have had jurisdiction over him.

3 In short, the analysis is that simple. Since Scot never sought modification in Norway,
4 subdivision (a) does not apply and Norway never had jurisdiction under UIFSA with which to
5 modify the existing Nevada order.² Even though we have told him on countless occasions in
6 pleadings and in open court to go to Norway to obtain a modification, he has simply ignored his
7 opportunity to do so.³ Scot did not participate in the Norwegian administrative proceedings, and the
8 parties never filed a mutual consent in this Court to allow Norway to take jurisdiction.

9 As the Nevada Supreme Court recognized, having a single controlling order at a time is a
10 critical, central provision of UIFSA – the very heart of the uniform law.⁴ Courts are absolutely
11 required to ignore any orders *except* the one controlling order. That order is the one in the divorce
12 decree.

13
14 **B. Scot’s Purported “Notice of Controlling Order” Should Be Stricken**

15 **1. The “Notice of Order” is Procedurally Inappropriate**

16 Seeking an excuse – any excuse – to not have to comply with the *Decree* he crafted and filed
17 in Nevada, Scot asks this Court to adopt an administrative order entered in Norway, but this Court
18 is statutorily barred from doing any such thing.

19 Scot has attempted to file a *Notice of Controlling Norwegian Child Support Order* with this
20 Court. For this Court to take “notice” of any child support order issued outside of Nevada, the order
21 must have been issued in accordance with NRS 130.611 (which, as demonstrated above, it was not),
22

23 ² While it is obvious, section (b) does not apply, either. Since the children did reside in Norway and Cisilie is
24 subject to the personal jurisdiction of the Norwegian courts, Scot and Cisilie *could have* filed “consents in a record” in
25 Nevada for a tribunal in Norway to modify the support order and assume continuing and exclusive jurisdiction – but no
26 such thing was ever proposed, or done.

27 ³ See Exhibits 1, 2, and 3, of Scot’s *Opposition*, indicating his refusal to participate in any of the proceedings
28 there.

⁴ While it is unnecessary to give a full history lesson here, the whole purpose of UIFSA was to eliminate the
mish-mosh of competing orders under the older URESA statutes, which permitted more than one order to be in effect,
in different places, at the same time. See, e.g., *Lara v. County of Yolo*, 104 Nev. 705, 765 P.2d 1151 (1988) (applying
prior statutory scheme).

1 and then registered in accordance with NRS 130.605. Scot complied with *none* of the requirements
2 under UIFSA.

3 Specifically, Scot not only did not register the order, he did not do any of the following:

4 2. The notice must inform the nonregistering party:

5 (a) That a registered order is enforceable as of the date of registration in the same manner
6 as an order issued by a tribunal of this State;

7 (b) That a hearing to contest the validity or enforcement of the registered order must be
8 requested within 20 days after the notice;

9 (c) That failure to contest the validity or enforcement of the registered order in a timely
10 manner will result in confirmation of the order and enforcement of the order and the alleged
11 arrearages and precludes further contest of that order with respect to any matter that could
12 have been asserted; and

13 (d) Of the amount of any alleged arrearages.

14 3. If the registering party asserts that two or more orders are in effect, the notice must also:

15 (a) Identify the two or more orders and the order alleged by the registering party to be the
16 controlling order and the consolidated arrears, if any;

17 (b) Notify the nonregistering party of the right to a determination of which is the
18 controlling order;

19 (c) State that the procedures provided in subsection 2 apply to the determination of which
20 is the controlling order; and

21 (d) State that failure to contest the validity or enforcement of the order alleged to be the
22 controlling order in a timely manner may result in confirmation that the order is the
23 controlling order.

24 The Court should unilaterally strike the *Notice of Controlling Norwegian Child Support*
25 *Order* as the fugitive document that it is.

26 **2. Substantively, the Norwegian Order *IS NOT* Controlling**

27 As discussed above, Scot did not petition the Norwegian tribunal for a modification of the
28 Nevada Order. They unilaterally – and apparently administratively – entered a child support order
that is enforceable in that country **ONLY!** While Norway is free to do whatever it wishes to do for
its internal welfare laws, that has absolutely nothing to do with the duty of American courts to
comply with the strict regimen detailed in UIFSA.

1 Scot has tried this same argument before and was advised that without the petitioner being
2 a non-resident, a local tribunal has no jurisdiction. Specifically, the Court is reminded of Scot's
3 attempt a few years ago to get a court in California – where he lived – to modify child support. He
4 – not Cisilie – registered the Nevada child support order in California, and then he petitioned that
5 Court for a modification. He was told that California did not have jurisdiction to enter any
6 modification to the controlling Nevada order.

7 He is now attempting to do exactly the same thing in Nevada using the Norway Order. While
8 refusing to even participate in the Norwegian proceedings, he now wants this Court to rule that
9 Norway somehow magically obtained UIFSA jurisdiction to modify an order entered in Nevada.
10 UIFSA is *more* than clear that Norway lacked subject matter jurisdiction to modify anything.⁵ The
11 orders entered by Norway are unenforceable in the United States and must be ignored by this Court.⁶
12 Accordingly, the purported “Notice of Controlling Norwegian Child Support Order” must be stricken
13 as fugitive.

14 15 3. Nevada Maintains Jurisdiction

16 a. The Court Maintains Personal Jurisdiction Over Scot

17 The Supreme Court has finally and completely laid this issue to rest. Under NRS 130.202,⁷
18 the “Nevada district court retains continuing personal jurisdiction over the parties.”⁸

19 The Supreme Court's citation to NRS 130.202 resolves the remaining question as to this
20 Court's authority. Under that statute, this Court maintains jurisdiction to enforce the controlling
21

22 ⁵ It's an aside, but the Norway proceedings were a mere administrative technicality relating to that country's
23 internal welfare laws; they did not even *claim* to be modifying the Nevada order under UIFSA, and could not have done
24 so if they had wanted to.

25 ⁶ It is interesting to note that Scot's *Opposition* does not deal with the jurisdiction of the Norway Court. His
26 failure to address the relevant law on the subject is sanctionable in its own right.

27 ⁷ NRS 130.202 – Continuation of personal jurisdiction. Personal jurisdiction acquired by a tribunal of this State
28 in a proceeding under this chapter or other law of this State relating to a support order continues as long as a tribunal of
this State has continuing and exclusive jurisdiction to modify its order *or continuing jurisdiction to enforce its order*
as provided by NRS 130.205, 130.2055 and 130.206. [Emphasis added]

⁸ See footnote 2 to the decision in *Vaile v. Porsboll*, 128 Nev. ___, P.3d ___ (Adv. Opn. No. 3, Jan. 26, 2012).

1 Nevada Order, as the Supreme Court has now ruled. Scot is subject to the orders of this Court and
2 to enforcement of the Nevada Order.

3
4 **b. UIFSA Creates a Single-Order System for Child Support**

5 Scot rightfully identifies that only one state can have continuing and exclusive jurisdiction
6 at any given time. Nevada does not have jurisdiction to modify the existing order. However, since
7 it is the only state that has ever issued a valid child support order under the provisions of UIFSA, it
8 does maintain continuing and exclusive jurisdiction to enforce its *Order*.

9 Scot's *Opposition* becomes conclusory with no legal analysis when it comes to this point.
10 He does not analyze the provisions of UIFSA that determine which state has continuing and
11 exclusive jurisdiction. He just says, "Norway has continuing and exclusive jurisdiction and Nevada
12 does not." That is not a legal analysis, and fails under the provision of NRS 130.611.⁹ It also makes
13 no sense of any kind, as Norway never *had* original or modification jurisdiction under UIFSA.

14 Descending into utter nonsense, Scot then argues and points to "home state" and "habitual
15 residence" without explaining how either concept has *any* bearing whatsoever on Norway's
16 jurisdiction to modify the Nevada *Order*.¹⁰ For the record – it doesn't.

17
18 **C. The Supreme Court Direction Was Only To Determine the Norwegian Order's
19 Bearing on this Case**

20 The Supreme Court directed this Court to review the Norwegian Order and determine *if* it
21 had any bearing on the case. There was no finding that the Norwegian Order was actually
22
23

24

25 ⁹ He makes a completely nonsensical argument that Norway entered their order a year after the children were
26 recovered from his kidnaping them. How this makes the Norwegian Order a modification of the Nevada Order defies
27 logic. Additionally, the Norwegian order does not even mention the Nevada Order and thus can't be considered a
28 modification of the same.

¹⁰ This would only be relevant if there had never been a child support order and the "home state" would then
have jurisdiction to enter an initial support amount. Since the Nevada Order had been in place for nearly five years at
the time Norway entered their administrative Order, the "home state" of the children is irrelevant.

1 controlling, only that it *could* have had an impact on the case, depending on facts which were not
2 set out in the appellate record either way.¹¹

3 Here, it is clear that the Norwegian Order is unenforceable in the United States as it was not
4 requested, or entered, under the requirements of UIFSA.¹² A finding of that indisputable fact is all
5 that is needed to satisfy the mandate from the Supreme Court.

6
7 **D. MLaw Has Been Confirmed**

8 Contrary to Scot's limited view of procedure in Nevada, MLaw has been accepted in *every*
9 Court and in every child support case in the State of Nevada in which it has been offered. He
10 acknowledges that any child support case in which MLaw was not used probably is in error.

11 This brings the question back to this Court.¹³ The Court can't treat Scot any differently then
12 it treats every other litigant who avails himself of the protections of this Court. Equal protection has
13 been the mainstay of justice since the founding of this country. Giving Scot a different result in this
14 courtroom then he would receive in any other courtroom in the State would be a violation of that
15 principal.¹⁴ And as noted in the appellate briefs, the Court's prior ruling to the contrary was based
16 on a misunderstanding of which calculation was done which way.

17
18 **E. Scot Has Not Complied With The Order of This Court for Child Support**
19 **Payments**

20 Scot argues that when child support was not collected by the District Attorney's Office, he
21 sent payments directly to Cisilie. He has been warned by this Court and by us (in open court, and
22 in writing) that payments made directly to Cisilie were considered gifts and would not be considered

23
24 ¹¹ See footnote 4 to the decision in *Vaile v. Porsboll*, 128 Nev. ___, P.3d ___ (Adv. Opn. No. 3, Jan. 26, 2012).

25 ¹² See NRS 130.611.

26 ¹³ This Court has ratified countless M-Law calculations for child support both before and after the ruling in this
27 case. Seeking a ruling from the Supreme Court was fruitless and requires a finding by this Court that M-Law *does*
compute interest and penalties in accordance with the clear language of the statute.

28 ¹⁴ A full discussion of the equal protection basis for applying MLAW to this case in this Court is detailed in
the appellate briefs with which this Court has been copied, and to which the Court is referred.

1 against his current support or the arrearages. It would make it completely impossible for us or the
2 Court to track what payments were made and those that were missed if he was allowed to send
3 money anywhere he chose. This was no innocent mistake – Scot has bluntly admitted that he just
4 does not *want* to send money through our office, as ordered, for his own personal reasons.¹⁵

5 Scot has ignored this Court and its orders long enough. Any litigant who just decides to
6 make up his own rules, ignore court orders, and then file fugitive documents and legally deficient
7 pleadings in an attempt to sway the court is in violation of NRCP 11.

8 Of course, we will always look at any support payment records produced by any litigant to
9 ensure that our calculations are correct. However, we will not credit Scot with payments that are
10 made in direct (and openly contemptuous) violation of this Court’s orders. Any proof of payment
11 that is not reflected in our calculations will be considered – but not the gifts sent directly to Cisilie
12 as there is nothing in the Nevada Statutes that would allow a credit for child support paid in violation
13 of a Court Order. NRS 130.209 is the only statute that deals with “credit” for paying of child
14 support, but that statute requires payment of support pursuant to another child support order.

15 In other words, if Scot was complying with the Norwegian Order – even though it is
16 unenforceable in the United States – credit against the sums due under the controlling Nevada order
17 could be given for those payments. However, Scot has never paid a dime in response to the
18 Norwegian Order and only seeks to misuse it now as he grasps at straws to avoid paying in
19 accordance with the agreement *he drafted*.

20
21 **F. Scot Purposely Did Not Disclose his Address**

22 Scot misleads this Court when he says that his Virginia counsel provided the WILICK LAW
23 GROUP – through counsel – with his new address. We were aware that he had quit or been fired from
24 his job in California and that he had left that State. On information and belief, he then went to
25

26
27 ¹⁵ It is clear that it sticks in Scot’s craw that Cisilie has made an agreement to make payments against her
28 enormous outstanding fees by directing us to withhold a portion from whatever payments we can actually obtain from
him. First, he fails to discuss that if he *paid* all of the fees that have been awarded against him, Cisilie would not *have*
a bill to pay down. Second, the agreements made between Cisilie and her attorney for payment of her bills are simply
none of Scot’s business. This is the bed that Scot has made and he must now sleep in it.

1 Texas. We certainly were not informed of that move and he never told the District Attorney where
2 he was.

3 When we were sure that he had left California, we demanded through counsel that Scot's
4 current address be disclosed. When we finally got a response, we then informed the District
5 Attorney's Office to ensure collection of child support could resume. Scot did not "voluntarily
6 disclose" *anything* to either this office or the D.A.

7 Scot was under an affirmative obligation to inform this Court through a formal filing within
8 30 days of each of his two (or more) changes of address. His time to do so came and went many
9 months ago, but he only sent a belated notice after he read our pleadings asking to hold him in
10 contempt.¹⁶ Scot's multiple contempts of crystal-clear court orders have risen to the level of criminal
11 contempt and he should be incarcerated for a minimum of 25 days to finally get his attention.

12
13 **G. Scot's Incredible Requests as to Support Calculations**

14 Scot lists two pages of "objections," *all* of which are outside the jurisdiction of this Court to
15 even entertain. However, in the interest of completeness, we provide the following, keyed to his
16 objections beginning on page 8 of his *Opposition*.

- 17 1. As stated above, with the exception of the payments made in violation of the
18 Court order directly to Cisilie, we will look at any proof from Scot of
19 payments made to ensure the calculations are correct. He just has to produce
20 the proof, and we would hope he would do so prior to the scheduled hearing.
- 21 2. As has already been decided by this Court, Scot does not get credit for child
22 support that was not paid during the period after he kidnaped the children.
23 **Wrongful** custody of the children is not contemplated in the "agreement" and
24 thus Nevada law supercedes any conceivable reading to the contrary.

25
26
27
28

¹⁶ Scot proffers the pathetic excuse and nonsensical argument that he could not or did not file a change of
address as required because the Supreme Court had stayed further orders in the case. No rule, no statute, and nothing
in Nevada appellate case law supports this position.

- 1 3. *No* Nevada divorce decree sets out the applicable law relating to interest and
2 penalties – that is the province of Nevada Statutes, which apply whether
3 mentioned in a decree or not. In Scot’s world, he could go the rest of his life
4 without ever paying child support without any penalty for failing to do so.
5 That is not going to happen. Interest and penalties are applicable as a matter
6 of law and he gets imposition of that law as a bonus for choosing to obtain
7 a fraudulent divorce in Nevada.
- 8 4. As with *any* calculation, any overpayment of child support – which sure
9 didn’t happen very often in his case – are immediately applied to *arrearages*
10 and thus reduce the amount of interest and penalties to be assessed in the
11 future. This is very basic and longstanding law and procedure.¹⁷
- 12 5. Scot gets this completely wrong. We are computing the interest and penalties
13 in accordance with Nevada Law. He was able to scam this Court into making
14 a special case for him which violated every other litigant’s equal protection
15 rights, and which error this Court can and should now correct.
- 16 6. There is no such legal or procedural obligation to do so of which we are
17 aware. If the Court has any desire to actually see any such thing, we will
18 have this done as soon as Scot begins paying enough of the attorney’s fee
19 awards that he owes to allow Cisilie the ability to be able to afford the cost.
20 As a side note, this Court can order that Scot pay for any desired translations
21 directly as a part of the order for post-divorce attorney’s fees.¹⁸
- 22 7. On information and belief, we have compared apples and apples. We note
23 in passing that Scot has produced *no* verification of his income – we only
24

25 ¹⁷ See, e.g., extended explanation in Marshal Willick, *A Matter of Interest: Collection of Full Arrearages on*
26 *Nevada Judgments* (first published in the September, 1990, issue of the NTLA *Advocate*, and revised several times since
27 then, most recently as CLE materials at the Twelfth Annual Family Law Showcase (Tonopah, Nevada, 2001); posted
 at http://www.willicklawgroup.com/published_works).

28 ¹⁸ See NRS 125B.140(2)(c)(2) – The Court ***SHALL*** award reasonable attorney’s fees for the proceeding.
 [Emphasis added.]

1 have his testimony, in round numbers, as to his income for most years. The
2 kindest thing that can be said of Scot's credibility, as to *anything*, is that it
3 is "suspect." Scot should be ordered to provide income verification as to all
4 years in question, and we will gladly re-check our calculations to ensure that
5 we have compared gross income figures, for both parties, for all years. The
6 agreement requires tax returns – which Cisilie has provided, but Scot has not.

7 8. This Court lacks jurisdiction to entertain any of the defenses that Scot
8 proposes to assert; the question of whether child support arrearages are due,
9 from the time of entry of the *Decree*, has been resolved by the Nevada
10 Supreme Court and is the law of the case. The Court is required to enforce
11 the order only, and there is no requirement whatsoever that the obligee of
12 child support appear at any hearing. No "witnesses" as to anything are
13 relevant in any way; the only question is what was due, and what was paid.

14 9. WOW! While we should probably not be at this point, the naked chutzpah
15 that Scot displays in trying this – again – amazes us. He must be crazy if he
16 thinks this Court is going to allow him to drag us and the Court through that
17 process yet again. This Court has the authority to order payment directly
18 from Scot¹⁹ – which it has already done. That is the *only* way he will actually
19 pay what is owed.²⁰

20 As to Scot supplementing the record, we don't want his "charts," calculations, or anything
21 else – we only want proof of any payments that are *not* accurately reflected in our calculation.²¹
22 Absent that, this Court must enforce the order as we requested.

24 ¹⁹ *Reed v. Reed*, 88 Nev. 329, 497 P.2d 896 (1972) and *Kennedy v. Kennedy*, 98 Nev. 318, 646 P.2d 1226
25 (1982).

26 ²⁰ Of course, a little time in the gray bar motel will also get his attention, and is long overdue.

27 ²¹ We could not care less what conversation Scot may have had with a Norwegian bureaucrat as to whether that
28 country might credit his gift payments against their order – which, as detailed above, is utterly irrelevant to this Court's
order, or Scot's obligation under UIFSA. We urge the Court to resist all invitations to enter the funhouse of irrelevancy
to which Scot would like to point.

H. Imposition of Attorney's Fees Against Scot Are Justified

First, Scot prevailed on the issue of a sum certain being established as being a modification of the entered support award. However, that just means he owes more. He certainly did not prevail on the underlying merits of either jurisdiction or whether he owes vast sums in child support arrears.

His arguments about what Cisilie did in Norway is irrelevant to the litigation in Nevada. She ***could not*** modify the original support in Norway even if she wanted to – just like Scot could not modify it in California.

Of course, Cisilie was never ***attempting*** to modify the Nevada *Order*; she was merely working within the bureaucracy of applying for State assistance within the Norwegian social security system. As we stated earlier, those orders are completely unenforceable in and irrelevant to the United States and UIFSA, and make no difference of any kind as to the issues before this Court.

Scot has already got what he wanted: a completely enforceable order in accordance with **HIS** calculation methodology. Had he begun paying as required by the Supreme Court mandate, he would not be held in contempt and there would be no need for the filing of this action. He has forced this issue and then made fatuous and inane arguments for why he should not have to pay child support. Not ***only*** should he be held in contempt, jailed, and sanctioned, Scot must be forced to begin paying against his massive judgments immediately – and probably for the rest of his life.

III. CONCLUSION

Scott's *Opposition* is completely flawed in every argument. His legal research is below shoddy and his claims lack evidentiary, legal, or even rational support. The Norwegian Order that he relies upon is irrelevant to what is before this Court and nothing more than a red herring.

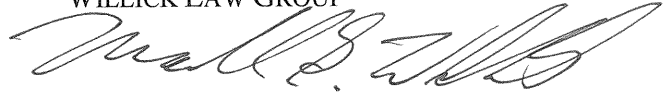
The "Notice of Controlling Norwegian Child Support Order" is procedurally incorrect and substantively irrelevant and must be stricken as a fugitive filing. The Court is left to just grant all of the requested relief in Cisilie's Motion.

The Nevada Supreme Court has remanded this case for the determination of the child support using the formula in the *Decree of Divorce*, which has been done. All that remains for this Court to do is enforce the collection – immediately, and with no further delays, obfuscations, excuses, or

1 distractions, by whatever level of coercion is determined to be necessary to effectuate that
2 enforcement.

3 DATED this 14th day of March, 2012.

4 Respectfully submitted,
5 WILICK LAW GROUP



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DECLARATION OF ATTORNEY

Marshal S. Willick, Esq., declares that:

1. I am an attorney licensed to practice law in the State of Nevada, I am employed by and the Principal of the WILICK LAW GROUP and am one of the Nevada attorneys for Cisilie Porsboll, the Defendant in this action.
2. Pursuant to NRS 15.010, and because Cisilie is a resident of Norway, I make this declaration in her absence.
3. I have read the preceding *Reply* and know the contents thereof as true, except as to the matters that are stated therein on my information and belief, and as to those matters, I believe them to be true. The factual averments contained in the *Reply* are incorporated by reference as if set forth in full herein.

I declare under penalty of perjury, under the laws of the State of Nevada (NRS 53.045 and 28 U.S.C. § 1746), that the foregoing is true and correct.

EXECUTED this 4~~th~~ day of March, 2012.



MARSHAL S. WILICK, ESQ.

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