



JUL 11 2025

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The Honorable Suzanne R. Parisien
Noted for Hearing: Friday, July 11, 2025, 10 am
With Oral Argument

STATE OF WASHINGTON
KING COUNTY SUPERIOR COURT

STATE OF WASHINGTON,

Plaintiff,

v.

JOHN ELLIOTT, individually; SHANELLE
SUNDE, individually; BRADY HOWARD,
individually; GRACE KINNEY, individually;
JULIE ELLIS, individually; PROBATE &
ADMINISTRATION SERVICES LLC, a
Washington limited liability company;
SUNDE CONSULTING & ACCOUNTING
LLC, a Washington Limited Liability
Company; ELLIS PROBATE SERVICES
LLC, a Washington limited liability company;
AURORA CREEK RANCH LLC, a
Washington limited liability company;
FOUNDATION ESCROW INC, a
Washington corporation; ROBERT
BROUILLARD, ESQ., individually; and
DOUGLAS OWENS, ESQ., individually,

Defendants.

NO. 25-2-04480-7 SEA

FINDINGS OF FACT, CONCLUSIONS
OF LAW, AND ORDER GRANTING
STATE'S MOTION FOR DEFAULT
JUDGMENT

~~PROPOSED~~

SPR

THIS MATTER came before the Court on Plaintiff State of Washington's Motion for
Default Judgment against Defendants John Elliott, Probate & Administration Services LLC,
Aurora Creek Ranch LLC, Shanelle Sunde, and Sunde Consulting & Accounting LLC. The
Court reviewed the following documents and other evidence:

FINDINGS OF FACT, CONCLUSIONS OF
LAW, AND ORDER GRANTING STATE'S
MOTION FOR DEFAULT JUDGMENT - 1

ATTORNEY GENERAL OF WASHINGTON
Consumer Protection Division
800 Fifth Avenue, Suite 2000
Seattle, WA 98104-3188
(206) 464-7744

- 1 a. State's Complaint for Injunctive and Other Relief (Dkt. 1);
- 2 b. State's Motion for Default Judgment as to Defendants John Elliott, Probate
- 3 & Administration Services LLC, Aurora Creek Ranch LLC, Shanelle Sunde, and
- 4 Sunde Consulting & Accounting LLC;
- 5 c. Declaration of Matt Geyman in Support of State's Motion for Default Judgment
- 6 and attached exhibits;
- 7 d. Declaration of Michelle L. Bigos-Taylor in Support of State's Motion for Default
- 8 Judgment and attached exhibits;
- 9 e. Declaration of Ben Carr in Support of State's Motion for Default Judgment and
- 10 attached exhibits;
- 11 f. Declaration of Lauren Holzer in Support of State's Motion for Default Judgment
- 12 and attached exhibits;
- 13 g. Declaration of Joan Frazier and attached exhibits;
- 14 h. Declaration of Matt Geyman in Support of State's Motion for Temporary
- 15 Restraining Order and attached exhibits (Dkt. 18);
- 16 i. Declaration of Michelle L. Bigos-Taylor in Support of State's Motion for
- 17 Temporary Restraining Order and attached exhibits (Dkt. 19);
- 18 j. Declaration of Murray Weiks and attached exhibits (Dkt. 20);
- 19 k. Declaration of David Brevik and attached exhibits (Dkt. 21);
- 20 l. Declaration of Kittie Jo Carter and attached exhibits (Dkt. 22);
- 21 m. Declaration of Sandra Allen and attached exhibits (Dkt. 23);
- 22 n. ~~Defendants' Response, if any;~~ > SRP
- 23 o. ~~State's Reply, if any; and~~
- 24 p. Court's Prior Order of Default
- 25 as to Sunde, Dkt # 76.
- 26 g. " " " as to Sunde
Consulting + Accounting Dkt # 77

1 The Court, being familiar with the records and files herein, having heard oral argument
2 of counsel, and being fully advised;

3 **IT IS HEREBY ORDERED** that the State's Motion for Default Judgment is
4 **GRANTED**, and the Court enters the following Findings of Fact, Conclusions of Law,
5 and Order:

6 **I. FINDINGS OF FACT**

7 **A. Parties**

8 1.1 Plaintiff is the State of Washington (State), acting by and through the Consumer
9 Protection Division of the Washington State Attorney General's Office.

10 1.2 Defendant John Elliott (Elliott) is an individual formerly residing at
11 2721 S 14th St, Tacoma, WA 98405, and is the owner/operator of Defendants Probate &
12 Administration Services LLC and Aurora Creek Ranch LLC. A bench warrant for Elliott's arrest
13 was issued by Kitsap County Superior Court in December 2024 and remains outstanding.
14 Elliott's whereabouts are currently unknown. At all times material hereto, Elliott was:

15 1.2.1 Personal representative (PR) in 160 probates filed in King County, Kitsap
16 County, Spokane County, Skagit County, Thurston County, and Pierce
17 County from 2019 to 2024;

18 1.2.2 *De facto* manager and controlling force behind 53 additional probates filed
19 in Kitsap County, Spokane County, Skagit County, Thurston County, and
20 Pierce County, in which Defendants Shanelle Sunde, Brady Howard, Grace
21 Kinney, and Julie Ellis acted as personal representatives (PRs) under
22 Elliott's supervision and control;

23 1.2.3 Sole member, governor, and manager of Defendant Probate &
24 Administration Services LLC (P&A Services);

25 1.2.4 Sole member, governor, and manager of Defendant Aurora Creek
26 Ranch LLC (Aurora Creek);

1.2.5 Sole member, governor, and manager of Seguros Pacific Real Estate, LLC (Seguros Pacific);

1.2.6 Sole member, governor, and manager of 542LiveOak, LLC (542LiveOak) which also did business as Destin Realty LLC (Destin);

1.2.7 *De facto* governor, manager, and agent of Ridgeback Real Estate, LLC (Ridgeback); and

1.2.8 *De facto* governor, manager, and agent of Red Dawg Contracting, LLC (Red Dawg).

1.3 Defendant Probate & Administration Services LLC (P&A Services) is a Washington limited liability company with its principal place of business located at 5500 Olympic Drive #H105-270, Gig Harbor, WA 98335. P&A Services was formed in October 2020 and is a single-member LLC with Elliott as its sole member and governor.

1.4 Defendant Aurora Creek Ranch LLC (Aurora Creek) is a Washington limited liability company with its principal place of business located at 2721 S 14th St, Tacoma, WA 98405. Aurora Creek was formed in August 2023 and is a single-member LLC with Elliott as its sole member and governor.

1.5 Defendant Shanelle Sunde (Sunde) is an individual residing at 2508 179th St Ct E, Tacoma WA 98445. At all times material hereto, Sunde was:

1.5.1 PR in 36 probates filed in Kitsap County, Spokane County, Skagit County, Thurston County, and Pierce County from 2020 to 2021 acting under Elliott's direct supervision and control;

1.5.2 An employee of Elliott's probate administration company, Defendant P&A Services; and

1.5.3 Sole member, governor, and manager of Defendant Sunde Consulting & Accounting LLC.

1.6 At all times material hereto, Defendant Sunde Consulting & Accounting LLC

1 (Sunde Consulting) was a Washington limited liability company with its principal place of
2 business located at 2508 179th St Ct E, Tacoma, WA 98445. Sunde Consulting was formed in
3 July 2020 and was a single-member LLC with Sunde as its sole member and governor. Sunde
4 Consulting was administratively dissolved on December 3, 2024.

5 **B. Defendants' "Probates for Profit" Scheme**

6 1.7 Prior to 2018, Elliott worked as a real estate investor or "flipper" buying
7 distressed properties at foreclosure auctions or pre-foreclosure sales, sometimes repairing the
8 properties, then selling them for a profit. During this timeframe, Elliott was a licensed real estate
9 broker and agent, a licensed contractor, and a licensed insurance broker.

10 1.8 On October 22, 2014, the Washington Office of the Insurance Commissioner
11 (OIC) revoked Elliott's insurance broker license based on his failure to maintain records, failure
12 to reconcile and properly maintain premium accounts, and failure to provide records
13 for inspection.

14 1.9 On December 27, 2018, the Washington Department of Licensing (DOL) revoked
15 Elliott's real estate license based on his failure to deal honestly and in good faith in real estate
16 transactions in which he was involved.

17 1.10 In late 2018, Elliott developed a new business scheme—administering third-party
18 probates for profit. Elliott's scheme was to identify distressed real properties where the
19 homeowners died intestate and no one had initiated probate proceedings, petition to be appointed
20 as personal representative (PR) of the estates, and then, once appointed, engage in self-dealing
21 transactions and distribute estate assets in a manner profitable to himself and his associates.

22 1.11 From March 8, 2019 to January 2, 2024, Elliott and his associates—Defendants
23 Sunde, Howard, Kinney, and Ellis—opened a total of 213 probates statewide, 179 probates in
24 Kitsap County, 11 in Spokane County, eight in Pierce County, eight in Skagit County, four in King
25 County, and three in Thurston County.

26 1.12 Elliott was the PR in 161 probates, Sunde was the PR in 36 probates, and

1 Defendants Howard, Kinney, and Ellis were PRs in the other 16. By using Sunde, Howard, Ellis
2 and Kinney as the nominal PRs (hereafter Straw PRs), Elliott obscured his involvement in the
3 other probates while still retaining control. In each case, it was Elliott who identified the real
4 property and directed the probate.

5 1.14 Elliott and his Straw PRs exploited a provision in the probate law,
6 RCW 11.28.120, that allows Washington courts to appoint a PR when a person dies intestate,
7 i.e., without a will. Under the statute, surviving spouses receive priority to act as PR, followed
8 by the decedent's children, parents, other enumerated family members, and creditors. However,
9 if after 40 days no one else has been appointed as PR, the statute allows a court to appoint "any
10 suitable person" to administer the probate estate. RCW 11.28.120(7).

11 1.15 In each probate, they presented themselves as a "suitable person" to administer
12 the probate in accordance with the law. However, because they opened these probates as
13 strangers with the intent to profit and self-deal at the expense of the heirs, they were never
14 "suitable persons" to administer the estates.

15 1.16 Elliott and his associates also took advantage of another provision in the probate
16 law, RCW 11.96A.050(4), which allows probates to be opened in any county in the state of
17 Washington. This allowed them to file more than 80% of the probates in Kitsap County (179 out
18 of 213, over 84%)—even though the estate properties, decedents, heirs, Elliott, and all but one
19 of the Straw PRs (Kinney) were in other counties.

20 **C. Elliott and Sunde Converted Millions of Dollars from Estate Trust Accounts and**
21 **Elliott also Converted Vehicles, Firearms and Other Valuable Estate Assets**

22 1.17 Elliott and Sunde, as his Straw PR, converted millions of dollars from dozens of
23 estate trust accounts. Most of these funds were proceeds from sales of probate real property and
24 had been put into the trust accounts for distributions to heirs. Elliott also converted and sold other
25 valuable estate personal property and kept the proceeds for himself.

26 1.18 According to records obtained from Umpqua Bank, Wells Fargo Bank, and

1 JPMorgan Chase Bank, Elliott converted a total of \$2,230,175.49 from estate trust accounts.
2 Elliott's conversion of estate funds continued until the Court issued a temporary restraining order
3 (TRO) freezing the trust accounts on February 14, 2025.

4 1.19 Elliott converted these estate funds by taking unauthorized withdrawals from 50 of
5 the estate trust accounts, along with 20 subsequent unauthorized withdrawals from a subset of
6 these accounts.

7 1.20 According to records from Umpqua Bank, Sunde converted a total of \$541,076.88
8 from estate trust accounts. As with Elliott, Sunde's conversion of estate funds continued until the
9 Court issued the TRO on February 14, 2025.

10 1.21 Sunde converted these estate funds by taking unauthorized withdrawals from 12 of
11 the estate trust accounts, along with 133 subsequent unauthorized withdrawals from a subset of
12 these accounts.

13 1.22 Altogether, according to these bank records, Elliott and Sunde converted
14 \$2,771,252.37 in estate funds from the trust accounts of 62 probates without court authorization.

15 1.23 In addition to Elliott's and Sunde's conversion of funds from estate trust accounts,
16 Elliott also converted personal property and other estate assets.

17 1.24 For example, Elliott took a Rolex, jewelry, furs, and furniture belonging to the
18 *Estate of M. Pearl Bennett*, Kitsap County #23-4-00550-18, worth thousands of dollars.

19 1.25 In other probate estates, Elliott kept, gave away, or privately sold vehicles
20 belonging to the estates and kept the profits. For example:

21 1.25.1 Elliott took a Jaguar sedan belonging to the *Estate of M. Pearl Bennett*,
22 Kitsap County #23-4-00550-18, estimated to be worth \$20,000;

23 1.25.2 Elliott took and kept a Nissan Sentra belonging to the *Estate of Gene Hart*,
24 King County #22-4-06322-7, estimated to be worth \$8,000;
25
26

1.25.3 Elliott took and kept a Ford Focus belonging to the *Estate of John Vagovic*, Spokane County #22-4-01667-32, estimated to be worth \$7,000 - \$8,000;

1.25.4 Elliott sold a PT Cruiser belonging to the *Estate of Connie Hood*, Kitsap County #22-4-00463-18, to Richard Fisher, Elliott's handyman, for \$5,000. Elliott kept the \$5,000 and never deposited the money into the Hood trust account; and

1.25.5 Elliott gave a Mazda Miata belonging to the *Estate of Steven Sutherland*, Kitsap County 23-4-00439-18, to Richard Fisher, Elliott's handyman, as a favor to Fisher and as a matter of expediency for Elliott. The Miata was estimated to be worth \$6,000 - \$7,000.

1.26 On other occasions, the estates included firearms which Elliott kept or gave away, without documenting their transfers. For example, Elliott took multiple guns and ammunition belonging to the *Estate of Robert Dell Jones*, Kitsap County #22-4-00135-18, estimated to be worth nearly \$1,000. The current whereabouts of the guns are unknown.

1.27 Elliott also took financial assets separate from his conversion of funds from estate trust accounts. For example, Elliott deposited a check for \$128,655 belonging to the *Estate of Ruth Richmond*, Kitsap County #23-4-00311-18, into his personal checking account, then kept and spent the money. In this way, he converted the *Richmond* estate funds before they were placed in a trust account.

1.28 Due to his lack of accounting and documentation, Elliott's conversion of estate personal property and other assets is difficult to quantify, but a conservative estimate would exceed \$150,000.

D. Elliott Took Funds from Sales of Probate Properties in Self-Dealing Payments to Himself and His Affiliated Real Estate Broker and Contracting Companies

1.29 Elliott took funds from sales of probate properties in self-dealing payments he

1 | disbursed at the time of closing to himself and his affiliated real estate brokers and
2 | contracting companies.

3 | 1.30 Elliott disguised these self-dealing payments by disbursing the funds to his
4 | affiliated companies, including (1) P&A Services (Elliott's probate administration firm);
5 | (2) Ridgeback (one of Elliott's real estate broker affiliates; (3) Seguros Pacific (another of his
6 | real estate broker affiliates); (4) 542LiveOak, d/b/a Destin (Elliott's general purpose company
7 | and sometimes real estate broker); (5) Red Dawg (one of Elliott's affiliated contracting
8 | companies), and (6) Aurora Creek (another of his contracting companies).

9 | 1.31 Once Elliott or one of his Straw PRs was appointed by the court, Elliott hired one
10 | of his affiliated contracting companies—Red Dawg, Aurora Creek, or 542LiveOak—to repair
11 | the property at inflated rates. Then Elliott, Sunde, or one of the other Straw PRs would retain
12 | one of Elliott's affiliated real estate broker firms—including Seguros Pacific, Ridgeback, and
13 | 542LiveOak, either under that name or its d/b/a, Destin—to list and sell the property for an
14 | inflated broker commission.

15 | 1.32 According to HUD-1 settlement statements submitted to the Court documenting
16 | the charges and credits in real property sales transactions involving 63 affected probates in which
17 | Elliott or one of his Straw PRs was the administrator of the probate estate, Elliott and his
18 | affiliated businesses received a total of \$851,194.68 in self-dealing payments from these probate
19 | property sales.

20 | 1.33 These self-dealing payments include a total of \$597,312.64 paid to Elliott's
21 | affiliated real estate broker firms Ridgeback, 542 Live Oak, d/b/a Destin, and Seguros Pacific, a
22 | total of \$193,090.24 paid to Elliott's affiliated contracting companies, Red Dawg, 542 Live Oak,
23 | and Aurora Creek, and a total of \$60,792.80 paid to Elliott and his probate administration
24 | company, P&A Services.

25 | 1.34 In the *Estate of George Custer*, Kitsap County #22-4-00308-18, the court found
26 | on November 18, 2022 that Elliott had engaged in self-dealing, halted the pending real property

1 sale, and ordered that no money be paid to Elliott or his affiliated companies, P&A Services,
2 542LiveOak, or Destin. Yet despite that order in *Custer* prohibiting Defendants from engaging
3 in self-dealing, they continued to do so.

4 1.35 Elliott also paid himself a total of \$324,500 in PR fees for his purported services
5 as administrator of the estates. Elliott paid himself these PR fees in round-number, flat fee
6 amounts—typically \$5,000 or \$9,000.

7 1.36 Likewise, in the probates in which Sunde was the Straw PR, she paid herself a
8 total of \$43,500 in PR fees for her purported services as administrator of the estates, again in
9 round number, flat fee amounts.

10 1.37 Elliott also purchased estate real properties directly from probates he or one of
11 his Straw PRs was administering. In doing so, he further enriched himself at the expense of heirs
12 of the estates.

13 1.38 One example is the *Estate of James Ritzman*, Kitsap County #23-4-00489-18. In
14 May 2023, after Elliott was appointed as PR, he cancelled a pending sale of the *Ritzman* property
15 to a third party. The assessed value of the property at the time was \$293,980. Several months
16 later, on October 5, 2023, Elliott acquired the property via quitclaim deed for \$60,000.

17 1.39 A second example is the *Estate of Mary Johanna Griffin*, Kitsap County
18 #20-4-00780-18, in which Sunde was Elliott's Straw PR. In November 2020, Sunde sold the
19 *Griffin* property to Elliott's company, 542LiveOak, without obtaining an appraisal of the
20 property and without listing it publicly. Elliott purchased the property for \$100,000, including
21 \$10,000 to the *Griffin* estate and a \$2,500 PR fee to Sunde. Elliott then "flipped" the *Griffin*
22 property in February 2021 and sold it to a third party for nearly \$400,000.

23 **E. Defendants Misled Heirs and the Courts by Concealing the Nature of their Scheme**
24 **in Form Letters to Heirs and Form Petitions for Appointment as "Suitable Persons"**
to Administer the Estates

25 1.40 Elliott, Sunde, and the other Straw PRs deceived heirs and the courts by
26 concealing their scheme in form introduction letters they sent to heirs and in the petitions for

1 appointment as PR filed with the courts in which they claimed to be “suitable persons” to
2 administer the probate estates.

3 1.41 Before petitioning to be appointed as PRs, they sent deceptive form introduction
4 letters to heirs in which they described their services as “administrative assistance with the
5 estate’s inventory and distribution of assets” and assured heirs that “the process will create no
6 risk or liability for you or your family.”

7 1.42 In these letters, they concealed their intent to acquire PR powers so they could
8 profit from the probate, including their plans to engage in self-dealing transactions and
9 ultimately, in many cases, to convert and misappropriate the proceeds from sales of
10 estate properties.

11 1.43 In each probate, Elliott, Sunde, and the other Straw PRs filed petitions for
12 appointment as PRs of the estates in which they stated they were “suitable persons” to administer
13 the estates under RCW 11.28.120(7) without disclosing that they intended to engage in self-
14 dealing, divert estate assets, and administer the probates for personal gain.

15 1.44 They also filed an Oath of Administrator in each probate affirming that they
16 would comply with their fiduciary duties as the PR, including their duty under RCW 11.48.010
17 to “settle the estate . . . as rapidly and as quickly as possible, without sacrifice to the
18 probate . . . estate.”

19 1.45 Elliott, Sunde, and the other Straw PRs misled the courts by representing that they
20 were “suitable persons” qualified to administer the probates under RCW 11.28.120(7) and
21 concealing their “probates for profit” scheme.

22 **F. Defendants Failed to Notify Heirs of Pending Probates Which Prevented Heirs from**
23 **Discovering Defendants’ Scheme and Protecting their Rights**

24 1.46 Elliott, Sunde, and the other Straw PRs failed to notify heirs of pending probates.
25 In some cases, they failed to provide notice to easily identifiable heirs. Other times they sent
26

1 “notice” to persons unconnected to the estate which gave the appearance of providing notice
2 without doing so.

3 1.47 They also misled the courts by claiming they provided notice to all heirs or
4 potential heirs when in fact they did not.

5 II. CONCLUSIONS OF LAW

6 2.1 The State has subject matter jurisdiction in this matter under the Consumer
7 Protection Act, RCW 19.86.080, RCW 19.86.140 (CPA), and Washington’s probate and estate
8 laws, RCW 11.96A.040, RCW 11.48.070, and Washington’s escrow laws, RCW 18.44.490(4).

9 2.2 This Court has personal jurisdiction over Elliott, P&A Services, and Aurora
10 Creek under RCW 19.86.080, because each of them did business in King County and elsewhere
11 in the State by engaging in the conduct set forth in the State’s Complaint, including opening
12 multiple probate proceedings in King County and throughout the State.

13 2.3 Venue is proper in King County pursuant to RCW 4.12.020, RCW 4.12.025, and
14 CR 82 because Elliott, P&A Services, and Aurora Creek transacted and continue to transact
15 business in King County, including opening multiple probates in King County, many of which
16 involve properties in King County, heirs in King County, and buyers those probate properties
17 who reside in King County.

18 2.4 The State served Elliott, P&A Services, and Aurora Creek by publication notice
19 pursuant to RCW 4.28.110, and each of them has been duly served in compliance with CR 55(b).

20 2.5 Having failed to respond to the State’s Complaint after being duly served
21 pursuant to RCW 4.28.110, Elliott, P&A Services, and Aurora Creek are now in default.

22 2.6 Default Judgment is appropriate under CR 55(b) and LCR 55(b), because the
23 State’s claims and the relief set forth herein are supported by sufficient evidence and are for
24 specific amounts or amounts that have been and can by computation be made certain.

2.5(i). The court repeats the same as in 2.5
to Sunde + Sunde Consulting. - SRP.

1 **A. Legal Standards Under the CPA**

2 2.7 The CPA broadly prohibits unfair or deceptive acts or practices in the conduct of
3 any trade or commerce. RCW 19.86.020.

4 2.8 To prevail under the CPA, the State must prove: (1) an unfair or deceptive act or
5 practice, (2) in trade or commerce, (3) that affects the public interest. *State v. Mandatory Poster*
6 *Agency*, 199 Wn. App. 506, 518, 398 P.3d 1271 (2017), *review denied*, 189 Wn.2d 1021,
7 404 P.3d 496 (2017); *State v. Kaiser*, 161 Wn. App. 705, 719, 254 P.3d 850 (2011).

8 2.9 The State is not required to prove causation or injury. *State v. LA Investors, LLC*,
9 2 Wn. App. 2d 524, 544, 410 P.3d 1183 (2018), *review denied*, 190 Wn.2d 1023, 418 P.3d 796
10 (2018); *Kaiser*, 161 Wn. App. at 719. A challenged act or practice is deceptive under the CPA if
11 it has a “capacity to deceive” a substantial portion of the public. *Klem v. Wash. Mut. Bank*,
12 176 Wn.2d 771, 787, 295 P.3d 1179 (2013).

13 2.10 Unfair acts or practices may also violate the CPA even if they are not deceptive.
14 *Klem*, 176 Wn.2d at 787. Thus, an act may be “unfair” if it offends public policy as established
15 by statutes or common law, is immoral, unethical, oppressive, or unscrupulous, or causes
16 substantial injury to consumers. *Rush v. Blackburn*, 190 Wn. App. 945, 962-63, 361 P.3d 217
17 (2015). Whether a particular act or practice is unfair or deceptive is a question of law for the
18 Court to determine. *Panag v. Farmers Ins. Co. of Wash.*, 166 Wn.2d 27, 47, 204 P.3d 885 (2009).

19 **B. Legal Standards Under Washington Probate Law**

20 2.11 The PR of a probate estate stands in a fiduciary relationship to heirs of the estate
21 and owes an overarching duty to act in the best interests of the heirs. RCW 11.48.010; *In re*
22 *Estate of Larson*, 103 Wn.2d 517, 694 P.2d 1051 (1985).

23 2.12 As a fiduciary, the PR owes heirs the highest degree of good faith, care, loyalty,
24 candor, and integrity. RCW 11.98.072(1); *In re Estate of Little*, 127 Wn. App. 915, 920,
25 113 P.3d 505 (2005) (citing *Hesthagen v. Harby*, 78 Wn.2d 934, 942, 481 P.2d 438 (1971)).

26 2.13 This includes a duty to notify heirs of all facts necessary for them to protect their

1 interests. *Id.* The failure to give due notice to heirs is a denial of procedural due process. *In re*
2 *Estate of Little*, 127 Wn. App. at 920-21.

3 2.14 As a fiduciary of the heirs, the PR of a probate estate is required to administer the
4 estate for the benefit of the heirs and is prohibited from engaging in self-dealing transactions.
5 RCW 11.98.078; *Tucker v. Brown*, 20 Wn.2d 740, 768, 150 P.2d 604 (1944).

6 2.15 The PR is also an officer of the court and, as such, is required to disclose to the
7 court all facts relevant to the court's determination of whether the PR is a "suitable person" to
8 administer a probate under RCW 11.28.120(7). *Hesthagen*, 78 Wn.2d at 942.

9 2.16 Under Washington law, when a PR administers an intestate estate the PR fee is
10 limited to such compensation as the court deems just and reasonable. RCW 11.48.210. PRs are
11 not allowed to pay themselves flat-fee PR fees without court approval. A PR who breaches his
12 or her fiduciary duties to the heirs may be denied compensation altogether. *In re Carlson's*
13 *Guardianship*, 162 Wash. 20, 29, 297 P. 764 (1931).

14 2.17 In deciding the appropriate sanctions to apply to a fiduciary who has violated his
15 or her duty of loyalty, the court may consider the deterrent effect of sanctions and fashion the
16 relief with the intent of deterring other fiduciaries from engaging in similar misconduct in the
17 future. *In re Guardianship of Eisenberg*, 43 Wn. App. 761, 719 P.2d 187 (1986).

18 **C. Defendants' "Probates for Profit" Scheme Was Unfair and Deceptive**

19 2.18 In carrying out their "probates for profit" scheme, Defendants committed
20 numerous unfair and deceptive acts including (1) Elliott's and Sunde's conversion of millions of
21 dollars from estate trust accounts; (2) Elliott's self-dealing payments to himself and his affiliated
22 companies disbursed from sales of probate properties without court approval while concealing
23 their self-dealing scheme from heirs and the courts; (3) Elliott's and Sunde's payments to
24 themselves of flat-fee PR fees again disbursed without court approval; (4) Elliott's, Sunde's, and
25 the other Straw PRs' concealment of the "probates for profit" scheme from heirs and the courts,
26 including their deceptive letters to heirs and deceptive petitions filed with the courts in which

1 they represented that they were “suitable persons” to administer the estates under
2 RCW 11.28.120(7); and (5) documentation including court orders and sworn declarations from
3 heirs confirming Elliott’s and Sunde’s failure to provide due notice to heirs in specific probates.

4 **1. Defendants’ multiple acts of conversion of estate trust funds and other estate**
5 **assets were unfair and deceptive**

6 2.19 Conversion is the unjustified, willful interference with property which deprives a
7 person of possession of property to which that person is entitled. *Potter v. Washington State*
8 *Patrol*, 165 Wn.2d 67, 78, 196 P.3d 691, 696 (2008). Wrongful taking of money or other personal
9 property belonging to another is a form of conversion. *Westview Invs., Ltd. v. U.S. Bank Nat.*
10 *Ass’n*, 133 Wn. App. 835, 852, 138 P.3d 638, 646 (2006).

11 2.20 Conversion of money and other personal property is unfair and deceptive under
12 the CPA. *Rush v. Blackburn*, 190 Wn. App. 945, 976, 361 P.3d 217, 227 (2015); *Edmonds v.*
13 *John L. Scott Real Est., Inc.*, 87 Wn. App. 834, 848, 942 P.2d 1072, 1079 (1997).

14 2.21 Elliott’s conversion of a total of \$2,230,175.49 in estate funds from the trust
15 accounts of 50 estates was unfair and deceptive.

16 2.22 Sunde’s conversion of a total of \$541,076.88 in estate funds from the trust
17 accounts of 12 estates was unfair and deceptive.

18 2.23 Elliott’s conversion of a check for \$128,655 belonging to the *Estate of Ruth*
19 *Richmond*, Kitsap County #23-4-00311-18, by depositing it into his personal checking account,
20 and keeping of those funds, was unfair and deceptive.

21 2.24 Elliott’s conversion of a Rolex, jewelry, furs, and furniture belonging to the
22 *Estate of M. Pearl Bennett*, Kitsap County #23-4-00550-18, worth thousands of dollars, was
23 unfair and deceptive.

24 2.25 Elliott’s conversion of a Jaguar sedan from the *Estate of M. Pearl Bennett*, Kitsap
25 County #23-4-00550-18, a Nissan Sentra from the *Estate of Gene Hart*, King County
26 #22-4-06322-7, a Ford Focus from the *Estate of John Vagovic*, Spokane County

1 #22-4-01667-32, a PT Cruiser from the *Estate of Connie Hood*, Kitsap County #22-4-00946-18,
2 and a Mazda Miata from the *Estate of Steven Sutherland*, Kitsap County #23-4-00439-18, and
3 sale of those vehicles for a total of \$5,500 was unfair and deceptive.

4 2.26 Elliott's conversion of firearms from the *Estate of Robert Dell Jones*, Kitsap
5 County #22-4-00135-18, including two rifles, two pistols, carrying cases, and ammunition,
6 worth more than \$1,000 in total value, was unfair and deceptive.

7 **2. Defendants' misrepresentations and non-disclosures in form letters sent to**
8 **heirs were unfair and deceptive**

9 2.27 Elliott's and his Straw PRs' form introduction letters to heirs had the capacity to
10 deceive heirs by representing that the offered probate administration services would create "no
11 risk or liability" for heirs while concealing Defendants' intentions to engage in self-dealing and
12 the nature of their "probates for profit" scheme, and were unfair and deceptive.

13 **3. Defendants' misrepresentations and non-disclosures in form petitions for**
14 **appointment as PRs were unfair and deceptive**

15 2.28 Elliott's and his Straw PRs' form petitions requesting appointment as PRs also
16 had the capacity to deceive courts by representing to courts that the proposed PR was a "suitable
17 person" to administer the probate while failing to disclose Defendants' intent to engage in self-
18 dealing and the predatory nature of their "probates for profit" scheme, and were unfair
19 and deceptive.

20 **4. Defendants' self-dealing payments from sales of estate real property were**
21 **unfair and deceptive**

22 2.29 As the PR in 161 probates and the controlling force behind 52 additional probates
23 in which he acted through Straw PRs, Elliott had a fiduciary duty to administer the probates for
24 the benefit of the heirs and was prohibited from engaging in self-dealing transactions using estate
25 assets for his own personal gain.

26 2.30 Because these were *not* non-intervention probates, Elliott and his Straw PRs were

1 required to obtain court approval before selling estate real property and before distributing broker
2 fees, contractor fees, and other disbursements from sale proceeds to Elliott and his affiliates.
3 RCW 11.56.265.

4 2.31 Elliott and his Straw PRs unfairly and deceptively concealed Elliott's self-dealing
5 scheme in their form introduction letters sent to heirs at the outset of each probate, and in their
6 form petitions for appointment as PRs in which they claimed to be "suitable persons" to
7 administer the probate estates.

8 2.32 Elliott and his Straw PRs' disbursement of a total of \$851,194.68 in undisclosed
9 self-dealing payments to Elliott and his affiliated companies from proceeds of sales of estate real
10 property, without disclosure to the heirs and without required court approval, were unfair
11 and deceptive.

12 **5. Defendants' disbursements of flat-fee PR fees were unfair and deceptive**

13 2.33 The compensation Elliott and Sunde received for their services as PRs of the
14 probates estates was required to be just and reasonable under the circumstances of each probate,
15 and required court approval. RCW 11.48.210.

16 2.34 As such, Elliott's and Sunde's payments to themselves of flat-fee PR fees
17 disbursed at the time of sale of estate properties without court approval and without notice to
18 heirs were unlawful under Washington law and had the capacity to deceive both the courts and
19 the heirs whom the courts would otherwise be in a position to protect.

20 2.35 The \$324,500 in flat-fee PR fees that Elliott disbursed to himself and P&A
21 Services from the proceeds of sales of estate real property without notice to heirs or the courts
22 and without prior court approval were unfair and deceptive.

23 2.36 Likewise, the \$43,500 in flat-fee PR fees that Sunde disbursed to herself and
24 Sunde Consulting from the proceeds of sales of estate real property without notice to heirs or the
25 courts and without prior court approval were unfair and deceptive.
26

1 **D. Defendants' CPA Violations Occurred in Trade or Commerce**

2 2.37 Elliott and his Straw PRs were and are engaged in trade or commerce within the
3 meaning of RCW 19.86.010(2) because each of these unfair and deceptive acts involved the
4 provision of probate administration services for compensation, and purchase and sale
5 transactions with buyers or potential buyers of estate properties and other transactions involving
6 the probate estates.

7 **E. Defendants' CPA Violations Affect the Public Interest**

8 2.38 Elliott's and his Straw PRs' unfair and deceptive acts affected and continue to
9 affect the public interest because they opened 213 probates in Washington between March 2019
10 and January 2024, they engaged in a generalized pattern of unfair and deceptive conduct that has
11 impacted hundreds of Washingtonians and the courts, and absent injunctive relief prohibiting
12 them from engaging in these unfair and deceptive acts in the future there is a real and substantial
13 likelihood that they could continue this conduct in the future.

14 2.39 Under the CPA, acts or practices impact the public interest if there is a likelihood
15 that the conduct has affected or will affect more than one consumer in the same fashion.
16 *Hangman Ridge Ridge Training Stables v. Safeco Title Ins. Co.*, 105 Wn.2d 778, 790,
17 719 P.2d 531 (1986); *Eng v. Specialized Loan Servicing*, 20 Wn. App. 2d 435, 451,
18 500 P.3d 171 (2021).

19 2.40 In private CPA actions, unfair or deceptive conduct affects the public interest
20 under RCW 19.86.020 if it injures other persons, had the capacity to injure other persons, or has
21 the capacity to injure other persons. RCW 19.86.093(3). The State meets these criteria here.

22 2.41 Further, public interest impact is established here because this is an action by the
23 Attorney General, brought in the name of the State of Washington, pursuant to RCW 19.86.080.
24 Unlike a private plaintiff, the State was not directly involved in the acts and practices at issue
25 herein; instead, the Attorney General brings this action on behalf of the State to enforce state
26 laws thus satisfying the public interest requirement.

1 **F. Restitution**

2 2.42 The CPA provides that “[t]he court may make such additional orders or
3 judgments as may be necessary to restore to any person in interest any moneys ... which may
4 have been acquired by means of any act herein prohibited or declared to be unlawful.”
5 RCW 19.86.080(2).

6 2.43 The Court’s broad, equitable power to direct restitution exists to make consumers
7 whole. *See e.g., Mandatory Poster*, 199 Wn. App. at 517; *LA Investors*, 2 Wn. App.2d at 536.

8 **1. Restitution for Elliott’s conversion of funds from trust accounts**

9 2.44 Elliott converted \$2,230,175.49 in estate funds from the trust accounts of 50
10 probates without court authorization. Elliott, P&A Services, and Aurora Creek, jointly and
11 severally, must pay \$2,230,175.49 in restitution for these converted funds.

12 **2. Restitution for Elliott’s conversion of check for \$128,655**

13 2.45 Elliott converted a check for \$128,655 by depositing it into his personal checking
14 account and keeping the funds. Elliott, P&A Services, and Aurora Creek, jointly and severally,
15 must pay \$128,655 in restitution for these converted funds.

16 **3. Restitution for Elliott’s conversion of vehicles**

17 2.46 Elliott converted five vehicles from probate estates (a Jaguar sedan, a Nissan
18 Sentra, a Ford Focus, a PT Cruiser, and a Mazda Miata) and received \$5,500 from the sale of
19 two of these vehicles to third parties. Elliott, P&A Services, and Aurora Creek, jointly and
20 severally, must pay \$5,500 in restitution for these converted vehicles.

21 **4. Restitution for Elliott’s conversion of firearms and related items**

22 2.47 Elliott converted two rifles, two pistols, carrying cases, and ammunition and from
23 a probate estate which were collectively worth more than \$1,000. Elliott, P&A Services, and
24 Aurora Creek, jointly and severally, must pay \$1,000 in restitution for these converted firearms and
25 gun-related items.
26

1 **5. Restitution for Elliott's self-dealing payments**

2 2.48 Elliott paid himself and his affiliated companies a total of \$851,194.68 in self-
3 dealing payments to himself and his affiliated companies from the proceeds of sales of estate
4 real property, without disclosure to the heirs, and without required prior court approval. Elliott,
5 P&A Services, and Aurora Creek, jointly and severally, must pay \$851,194.68 in restitution and
6 equitable disgorgement of these ill-gotten gains.

7 **6. Restitution for Elliott's flat-fee PR fees**

8 2.49 Elliott also paid himself \$324,500 in flat-fee PR fees as compensation for services
9 in these probates without required prior court approval and despite his numerous breaches of
10 fiduciary duty and other acts of misconduct. Elliott, P&A Services, and Aurora Creek, jointly and
11 severally, must pay \$324,500 in restitution for these PR fees.

12 **7. Restitution for Sunde's conversion of funds from trust accounts**

13 2.50 Sunde converted \$541,076.88 in estate funds from the trust accounts of 12 probates
14 without court authorization. Sunde and Sunde Consulting, jointly and severally, must pay
15 \$541,076.88 in restitution for these converted funds.

16 **8. Restitution for Sunde's flat-fee PR fees**

17 2.51 Sunde also paid herself \$43,500 in flat-fee PR fees as compensation for services
18 in these probates without prior court approval and despite her numerous breaches of fiduciary
19 duty and other acts of misconduct. Sunde and Sunde Consulting, jointly and severally, must pay
20 \$43,500 in restitution for these PR fees.

21 **9. Total Restitution**

22 2.52 In total, the Court orders \$3,541,025.49 in restitution against Elliott, P&A
23 Services, and Aurora Creek, jointly and severally, for restitution and disgorgement of moneys
24 they acquired through their unfair and deceptive conduct.
25
26

1 2.53 In total, the Court orders \$584,576.88 in restitution against Sunde and Sunde
2 Consulting, jointly and severally, for restitution and disgorgement of moneys they acquired
3 through their unfair and deceptive conduct.

4 **G. Civil Penalties**

5 2.54 The CPA mandates that “[e]very person who violates RCW 19.86.020 shall
6 forfeit and pay a civil penalty of not more than \$7,500 for each violation.” RCW 19.86.140.
7 While the imposition of penalties is mandatory, the amount of the appropriate penalties for each
8 violation up to the statutory limit of \$7,500 per violation is subject to the discretion of the Court.
9 *Mandatory Poster*, 199 Wn. App. at 525 (trial court’s assessment of civil penalties reviewed for
10 abuse of discretion).

11 2.55 Penalties are imposed for “each violation,” rather than for each consumer
12 subjected to violations of the CPA. *Ralph Williams N.W. Chrysler Plymouth, Inc.*, 87 Wn.2d at
13 317; *LA Investors*, 2 Wn. App. 2d at 547.

14 2.56 In determining the appropriate penalty per violation, the Court may consider,
15 among other factors: (1) whether defendants acted in good faith, (2) injury to the public, (3) the
16 defendant’s ability to pay, (4) desire to eliminate any benefits derived by the defendant from the
17 violation at issue, and (5) necessity of vindicating the authority of the law enforcement agency.
18 *LA Investors*, 2 Wn. App. 2d at 546 (citing *United States v. Reader’s Digest Ass’n, Inc.*,
19 662 F.2d 955, 967 (3d Cir. 1981)).

20 2.57 Four of these factors (all but ability to pay) support imposing substantial penalties
21 against these Defendants: the bad faith conduct; the extent of the injuries they have caused to the
22 public; the need to ensure that they do not profit from their unlawful conduct; and the necessity
23 of vindicating the State’s authority as the law enforcement agency in this case.

24 2.58 The Court is also mindful that the penalties imposed should be sufficiently large
25 to deter future violations by others who may otherwise engage in similar misconduct. *See State*
26 *v. Living Essentials, LLC*, 8 Wn. App. 2d 1, 36, 436 P.3d 857 (2019) (holding that CPA penalties

1 “should be large enough to deter future violations and to ensure that defendants do not profit
2 from the deceptive advertising”).

3 **1. Penalties for conversion of funds from estate trust accounts**

4 2.59 Considering all the above factors, the Court imposes penalties in the amount of
5 \$525,000 against Elliott, P&A Services, and Aurora Creek, jointly and severally, for their
6 conversion of funds from estate trust accounts. This constitutes a penalty of \$7,500 per violation
7 for each of the 70 times for which Elliott converted funds from 50 estate trust accounts.

8 2.60 Likewise, considering all the above factors, the Court imposes penalties in the
9 amount of \$1,087,500 against Sunde and Sunde Consulting, jointly and severally, for their
10 conversion of funds from estate trust accounts. This constitutes a penalty of \$7,500 per violation
11 for each of the 145 times for which Sunde converted funds from 12 estate trust accounts.

12 **2. Penalties for conversion of vehicles, firearms, other estate funds, a Rolex,
13 jewelry, furs, furniture, and other valuable personal property**

14 2.61 Considering all the above factors, the Court imposes penalties in the amount of
15 \$52,500 against Elliott, P&A Services, and Aurora Creek, jointly and severally, for their
16 conversion of vehicles, firearms, other estate funds (not in trust accounts), a Rolex, jewelry, furs,
17 furniture, and other valuable personal property from probate estates. This constitutes a penalty
18 of \$7,500 per violation for each of the 7 estates from which they converted these valuable items
19 of estate personal property.

20 **3. Penalties for Elliott’s self-dealing payments**

21 2.62 Considering all the above factors, the Court imposes total penalties in the amount
22 of \$472,500 against Elliott, P&A Services, and Aurora Creek, jointly and severally, for their
23 self-dealing payments from proceeds of probate sales. This constitutes a penalty of \$7,500 per
24 violation for each of the 63 probates in which Elliott, P&A Services, and Aurora Creek failed to
25 notify heirs.
26

1 **4. Total Civil Penalties**

2 2.63 In total, the Court orders \$1,050,000 in civil penalties against Elliott, P&A
3 Services, and Aurora Creek, jointly and severally, for these unlawful, unfair, and deceptive acts
4 in violation of the CPA.

5 2.64 In total, Court orders \$1,087,000 in civil penalties against Sunde and Sunde
6 Consulting, jointly and severally, for these unlawful, unfair, and deceptive acts in violation of
7 the CPA.

8 **H. Injunctive Relief**

9 2.65 The CPA empowers the Attorney General to bring an action “against any person
10 to restrain and prevent the doing of any act herein prohibited or declared to be unlawful.”
11 RCW 19.86.080(1). An injunction is inappropriate only when “it is *absolutely clear* that
12 behavior will not reoccur.” *Ralph Williams' N.W. Chrysler Plymouth*, 87 Wn.2d at 312.

13 2.66 The Court previously issued a TRO freezing the 75 identified estate accounts
14 controlled by these Defendants, along with 11 identified non-fiduciary accounts into which they
15 transferred estate funds. Dkt. 26. To permanently protect these funds, the Court now converts
16 the previously issued TRO to a permanent injunction.¹

17 2.67 Defendants have engaged in a continued pattern of unlawful probate and real
18 estate transactions, and Elliott, P&A Services, and Aurora Creek failed to stop even after court
19 orders prohibiting such conduct.

20 2.68 Given this, a permanent injunction against Defendants prohibiting them from
21 violating the CPA, and from acting as professional administrators in future probate matters in
22 Washington, is appropriate and necessary to ensure their violations do not reoccur, and shall
23 be issued.

24
25 _____
26 ¹ The Court makes no ruling herein regarding the method by which funds in the enjoined
trust accounts should be distributed to appropriate heirs in the affected probates.

1 **I. The State Is the Prevailing Party under RCW 19.86.080(1)**

2 2.69 In a CPA action, the prevailing party may “recover the costs of said action
3 including a reasonable attorney’s fee.” RCW 19.86.080(1).

4 2.70 A plaintiff is a “prevailing party,” for this purpose, “if the plaintiff has succeeded
5 on any significant issue in litigation which achieved some of the benefit the parties sought in
6 bringing suit.” *State v. Living Essentials, LLC*, 8 Wn. App. 2d at 38. “Awarding the State its fees
7 and costs after a CPA action will encourage an active role in the enforcement of the CPA, places
8 the substantial costs of these proceedings on the violators of the act, and will not drain the State’s
9 public funds.” *Id.* at 38-39 (quoting *Ralph Williams*, 87 Wn.2d at 314-15).

10 2.71 The Court finds that the State is the prevailing party and that Elliott, P&A
11 Services, Aurora Creek, Sunde, and Sunde Consulting, jointly and severally, shall pay the State’s
12 costs and fees incurred in this matter. The State shall submit its petition for costs and fees within
13 thirty (30) days of the entry of these findings and conclusions.

14 ***

15 **Therefore, IT IS ORDERED** that Defendants Elliott, P&A Services, Aurora Creek,
16 Sunde, and Sunde Consulting are in default and the State’s Motion for Default Judgment Against
17 them is hereby **GRANTED**.

18 **IT IS FURTHER ORDERED** that the State is entitled to restitution against Elliott, P&A
19 Services, Aurora Creek, jointly and severally, in the amount of \$3,541,025.17.

20 **IT IS FURTHER ORDERED** that the State is entitled to civil penalties against Elliott,
21 P&A Services, Aurora Creek, jointly and severally, in the amount of \$1,050,000.

22 **IT IS FURTHER ORDERED** that the State is entitled to restitution against Sunde and
23 Sunde Consulting, jointly and severally, in the amount of \$584,576.88.

24 **IT IS FURTHER ORDERED** that the State is entitled to civil penalties against Sunde
25 and Sunde Consulting, jointly and severally, jointly and severally, in the amount of \$1,087,500.

26 **IT IS FURTHER ORDERED** that the TRO (Dkt. 26) freezing 75 identified estate

1 accounts controlled by Defendants, along with 11 identified non-fiduciary accounts into which
2 Defendants transferred estate funds, is hereby converted to a permanent injunction, as follows:

- 3 1. The holders and authorized users of the estate accounts identified in **Exhibit A**
4 hereto (previously Exhibit A to the TRO, the Enjoined Estate Accounts), along
5 with the financial institutions holding such accounts that receive actual notice of
6 this Order by service of process or otherwise, are hereby PERMANENTLY
7 ENJOINED, without prior approval of the Court, from distributing, withdrawing,
8 transferring, disposing of, converting, secreting any money, negotiating funds,
9 allowing distributions, allowing withdrawals, allowing transfers, and allowing
10 negotiation funds in or from the Enjoined Estate Accounts; and
- 11 2. The holders and authorized users of the non-fiduciary accounts identified in
12 **Exhibit B** hereto (previously Exhibit B to the TRO, the Enjoined Non-Fiduciary
13 Accounts), along with the financial institutions holding such accounts that receive
14 actual notice of this Order by service of process or otherwise, are hereby
15 PERMANENTLY ENJOINED, without prior approval of the Court, from
16 distributing, withdrawing, transferring, disposing of, converting, secreting any
17 money, negotiating funds, allowing distributions, allowing withdrawals, allowing
18 transfers, and allowing negotiation funds in or from the Enjoined Non-Fiduciary
19 Estate Accounts.

20 **IT IS FURTHER ORDERED** that pursuant to RCW 19.86.080(1), the State is entitled
21 to an award of its reasonable attorney's fees and costs and shall submit a petition for fees and
22 costs within thirty (30) days of this Order.

23 DATED this 11th day of July, 2025.

24 
25 _____
26 THE HONORABLE SUZANNE PARISIEN
King County Superior Court Judge

1 Presented by:
2 NICHOLAS W. BROWN
3 Attorney General

4 s/ Matt Geyman

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EXHIBIT A

Enjoined Estate Accounts

Row	Estate Account	Authorized User	Financial Institution and Account No.
1	Estate of Wilmer A Stilwell	Shanelle Sunde	Umpqua Bank x4072
2	Estate of Laurence Pratt	Shanelle Sunde	Umpqua Bank x3801
3	Estate of Ruth C Rose	Shanelle Sunde	Umpqua Bank x4064
4	Estate of Judy C Bass	Shanelle Sunde	Umpqua Bank x4049
5	Estate of Gail Marie Pohlot	John Elliott	Umpqua Bank x9304
6	Estate of Kris Matteson	John Elliott	Umpqua Bank x2385
7	Estate of Phillip Wayne Emler	John Elliott	Umpqua Bank x 2264
8	Estate of Mary Johanna Griffin	Shanelle Sunde	Umpqua Bank x0312
9	Estate of Carolyn E Graves	Shanelle Sunde	Umpqua Bank x4080
10	Estate of Virginia Agda Hussey	Shanelle Sunde	Umpqua Bank x4056
11	Estate of Theodore Stanley Edwards	Shanelle Sunde	Umpqua Bank x4122
12	Estate of Lilalee E Fleming	Shanelle Sunde	Umpqua Bank x0262
13	Estate of Brendan Murray Weiks	Shanelle Sunde	Umpqua Bank x4148
14	Estate of Margaret Dehaven	Shanelle Sunde	Umpqua Bank x0254
15	Estate of Sherri Lynn Cutino	John Elliott	Umpqua Bank x2223
16	Estate of Don Earl Brevik Jr	Shanelle Sunde	Umpqua Bank x0304
17	Estate of Jim A Triggs	John Elliott	Umpqua Bank x2009
18	Estate of Sonja L Tilton	John Elliott	Umpqua Bank x1866
19	Estate of Doris Jeanette Parker	John Elliott	Umpqua Bank x1724
20	Estate of Cheryl A Rosen	John Elliott	Umpqua Bank x1740
21	Estate of Daniel P Erwin	John Elliott	Umpqua Bank x2041
22	Estate of Richard A Donaldson Sr	John Elliott	Umpqua Bank x1708
23	Estate of Theodore Aaron Snyder	John Elliott	Umpqua Bank x1936
24	Estate of Richard William Weightman	John Elliott	Umpqua Bank x1928
25	Estate of Samuel D Kalka	John Elliott	Umpqua Bank x2066

26	Estate of Glenn A Coppes Jr	John Elliott	Umpqua Bank x9189
27	Estate of William G Richards	John Elliott	Umpqua Bank x9171
28	Estate of Donald Lee Rogers	John Elliott	Umpqua Bank x2074
29	Estate of Katie D Hatcher	John Elliott	Umpqua Bank x2124
30	Estate of Linda Diane Slaton	John Elliott	Umpqua Bank x2082
31	Estate of Elizabeth Sioda	John Elliott	Umpqua Bank x2272
32	Estate of John Lloyd Bloemsma	John Elliott	Umpqua Bank x0169
33	Estate of Marvin Darryl Engelhardt	John Elliott	Umpqua Bank x2108
34	Estate of Robert Clarence McDaniel	John Elliott	Umpqua Bank x2167
35	Estate of Gwendolyn C McAdams	John Elliott	Umpqua Bank x9296
36	Estate of Natalie A McMahon	John Elliott	Umpqua Bank x2207
37	Estate of Natalie A McMahon	John Elliott	Umpqua Bank x8219
38	Estate of Nigel Birley	John Elliott	Umpqua Bank x2280
39	Estate of Jeffery Lane Lopez	John Elliott	Umpqua Bank x9296
40	Estate of Freddie E Ashley	John Elliott	Umpqua Bank x 2256
41	Estate of Orville Kenneth Stevens	John Elliott	Umpqua Bank x2181
42	Estate of Robert Dell Jones	John Elliott	Umpqua Bank x2199
43	Estate of Mable L Walker	John Elliott	Umpqua Bank x2025
44	Estate of Royce Lester Parrish	John Elliott	Umpqua Bank x9478
45	Estate of Idella Ruth Hele	John Elliott	Umpqua Bank x2298
46	Estate of Bert Audway Bidwell	John Elliott	Umpqua Bank x9460
47	Estate of George Alexander Custer	John Elliott	Umpqua Bank x2231
48	Estate of Larry L Burch	John Elliott	Umpqua Bank x2306
49	Estate of Kevin Ray Rimpila	John Elliott	Umpqua Bank x9127
50	Estate of David Andrew Heathers	John Elliott	Umpqua Bank x1421
51	Estate of Patricia H Howe	John Elliott	Umpqua Bank x9346
52	Estate of John J Vagovic	John Elliott	Umpqua Bank x9338

53	Estate of Constance F Hood	John Elliott	Umpqua Bank x2520
54	Estate of Gene David Hart	John Elliott	Umpqua Bank x5371
55	Estate of James Edward Icke	John Elliott	Umpqua Bank x8851
56	Estate of William E Holly	John Elliott	Umpqua Bank x2652
57	Estate of Margaret Hiner	John Elliott	Umpqua Bank x9584
58	Estate of Lolita Ingrida Velmer	John Elliott	Umpqua Bank x9053
59	Estate of Floyd David Peres	John Elliott	Umpqua Bank x9098
60	Estate of Lawrence A Quindica Jr	John Elliott	Umpqua Bank x7646
61	Estate of Helen M Roulst	John Elliott	Umpqua Bank x3088
62	Estate of Mark A Pray	John Elliott	Umpqua Bank x4492
63	Estate of Joan Sweet Brown	John Elliott	Umpqua Bank x3018
64	Estate of Francoise Germaine Lau	John Elliott	Umpqua Bank x5611
65	Estate of Carlton Bernard Heard	John Elliott	Umpqua Bank x3068
66	Estate of Kaumil J Patel	John Elliott	Umpqua Bank x0114
67	Estate of Steven Shannon Sutherland	John Elliott	Umpqua Bank x2850
68	Estate of Pauline R Rogers	John Elliott	Umpqua Bank x7940
69	Estate of Tim Byron Keely	John Elliott	Umpqua Bank x5269
70	Estate of Hiram Smith	John Elliott	Umpqua Bank x2044
71	Estate of Chet Eugene Haus	John Elliott	Umpqua Bank x0725
72	Estate of Judith Lea Fox	John Elliott	Umpqua Bank x4300
73	Estate of Diane Judith Brock	John Elliott	Umpqua Bank x3419
74	Estate of Diane Judith Brock	John Elliott	JP Morgan Chase Bank x3859
75	Estate of Richard C Jeffries	John Elliott	Umpqua Bank x5564

EXHIBIT B

Enjoined Non-Fiduciary Accounts

Row	Account	Authorized User	Financial Institution & Account No.
1	Probate & Administrative Services, LLC	John Elliott	Umpqua Bank x5875
2	Red Dawg Contracting, LLC	John Elliott, Billie Brown	Umpqua Bank x1372
3	542 Live Oak LLC	John Elliott	Umpqua Bank x1518
4	John Elliott	John Elliott	Umpqua Bank x6124
5	John Elliott	John Elliott	Umpqua Bank x6214
6	P&A Services, LLC	John Elliott	Wells Fargo Bank, N.A. x0052
7	Probate & Administrative Services, LLC	John Elliott	Wells Fargo Bank, N.A. x6205
8	Aurora Creek Ranch, LLC	John Elliott, Jessie Early	Wells Fargo Bank, N.A. x6546
9	John Elliott, Jessie Early	John Elliott, Jessie Early	Wells Fargo Bank, N.A. x0045
10	John Elliott	John Elliott	Wells Fargo Bank, N.A. x5641
11	Sunde Consulting & Accounting, LLC	Shanelle Sunde	Umpqua Bank x3819