

APPENDIX

**Trial Court: Circuit Court of Shelby County, TN
Docket No. CT-004932-13 / Division II**

<u>PLEADINGS</u>	<u>DATE FILED</u>
1. Marital Dissolution Agreement	07/10/14
2. Permanent Parenting Plan	07/16/14
3. Final Decree of Divorce	07/16/14
4. Petition for Civil and Criminal Contempt	06/22/15
5. Order Granting Mother's Petition to Modify Child Support	04/06/16
6. Order Dismissing Petition for Civil and Criminal Contempt	05/19/16
7. TN Court of Appeals Judgment/Opinion/Western Section	03/30/17
8. Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract	06/23/17
9. Husband's Response to Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract	07/19/17
10. Defendant/Counter-Plaintiff's [Brief in] Response to Plaintiff/Counter-Defendant's Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract	07/19/17

FILED
JUL 10 2013
CIRCUIT COURT CLERK
D.C.

IN THE CIRCUIT COURT OF SHELBY COUNTY, TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS

KELLY COLVARD PARSONS,
Plaintiff/Counter-Defendant,

vs.

No. CT-004932-13
Division II

RICHARD JEARN PARSONS,
Defendant/Counter-Plaintiff.

MARITAL DISSOLUTION AGREEMENT

THIS Agreement is made and entered into by and between Richard Jearl Parsons, who hereinafter may be referred to as "Husband," and Kelly Colvard Parsons, who hereinafter may be referred to as "Wife."

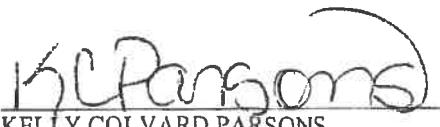
WITNESSETH:

WHEREAS, the parties are married, and children, namely, Logan Grey Parsons and Richard Kelan Parsons were the product of the marriage, these children are minors; and

WHEREAS, both parties agree and stipulate that this Agreement makes fair and equitable provisions for the distribution of the property of the parties and with the Permanent Parenting Plan makes adequate and sufficient provisions for the care, custody, and support of any children the parties may have as a result of the marriage; and

WHEREAS, both parties have full knowledge of and have made full disclosure of all separate and marital assets; and

WHEREAS, neither party at the time of this Agreement is under the influence of any intoxicant or drug, legal or illegal, nor is any party experiencing any psychological problems or conditions that would affect their judgment other than the stress normally to be expected in a divorce; and


KELLY COLVARD PARSONS

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WHEREAS, both parties are voluntarily executing this Agreement free of undue influence, duress, and free from any cause, reason, promise, or consideration other than set out in this Agreement; and

WHEREAS, both parties realize that had this matter gone to trial, they may have received more or less than they are individually receiving under this Agreement; and

WHEREAS, although certain items may be the separate property of a party they may still be described, transferred or otherwise dealt within this Agreement to resolve the actual ownership; and

WHEREAS, Husband is represented by Larry Rice, Attorney, and Wife is represented by Mitch Moskovitz, Attorney and neither party is relying upon the statements, representation, or advise of the other party's attorney.

THEREFORE, in consideration of the mutual covenants and agreements herein set forth, the parties do agree as follows:

Credit

Neither party shall charge or cause to be charged to the other party any purchases that either of them may make after this Agreement is entered into and shall not create any engagements or obligations in the name of or against the other nor shall either party hereafter secure or attempt to secure any credit upon or in connection with the other. Each warrants that there are no charges on the other's credit that have not been fully revealed to the other. All credit cards and charge cards have been returned to the person responsible for the account. If there are any such unrevealed charges, the party making those charges shall be responsible for the payment of those unrevealed charges.

§ 36-4-134 Notice. THIS MARITAL DISSOLUTION AGREEMENT DOES NOT NECESSARILY AFFECT THE ABILITY OF A CREDITOR TO PROCEED AGAINST A PARTY OR A PARTY'S PROPERTY, EVEN THOUGH THE PARTY IS NOT RESPONSIBLE UNDER THE TERMS OF THE DECREE FOR AN ACCOUNT, ANY DEBT ASSOCIATED WITH AN ACCOUNT OR ANY DEBT. IT MAY BE IN A PARTY'S BEST INTEREST TO CANCEL, CLOSE OR FREEZE ANY JOINTLY HELD ACCOUNTS.


KELLY COLVARD PARSONS


RICHARD PEARL PARSONS

Waiver

Except for the terms and provisions of this Marital Dissolution Agreement, both parties waive and repudiate all right, title, and interest, consummate and inchoate, in and to the property and estate of the other including but not limited to marital, insurance, contractual, dower, homestead exemption, alimony, appointment as executor, or otherwise, in present or in expectancy about any and all property and estate of the other. Both parties waive and repudiate any interest in any will or testamentary writing except for any will or testamentary writing executed after the date of this Agreement or as set out in this Marital Dissolution Agreement. Each of the parties does hereby release and discharge the other from any and all control, claims, demands, actions, or causes of action, except for the obligations imposed by this instrument or by the Court's decree. Both parties accept the Marital Dissolution Agreement and Permanent Parenting Plan as the full, final, and complete settlement of the property, marital, and all other rights of the parties.

Both parties waive any separate and distinct claim to any retirement or pension benefit of the other party except as may be set out by this Agreement herein, although they are aware of their rights regarding any such pensions or retirement benefits.

Entire Agreement

This Agreement contains the entire understanding and agreement between the parties. There are no representations, warranties, covenants, or undertakings other than those expressly set forth herein, and each party enters into this contract voluntarily, advisedly, and with full knowledge of the financial condition, nature, character, and value of both parties' separate and marital property, estate, and income. The law of the state of Tennessee shall govern this Agreement in all respects.

Interpretation

Both parties agree that the usual rule of construction that a document should be construed against the drafter of the document shall not be applied in interpreting this Agreement. The headings in this Agreement are for convenience only and are not to be used in interpreting this



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RICHARD JEARL PARSONS

Agreement. The singular shall include the plural and vice versa, when the context so requires. Any exhibits to this Agreement are hereby incorporated by reference into and made a part of this Agreement.

Setoff

ANY PARTY WILL HAVE A RIGHT OF SETOFF FOR ANY OBLIGATION FOR ANY VIOLATION OF THE OTHER PARTY.

Noncompliance

Should either party incur any expense or legal fees in a successful effort to enforce or defend this Marital Dissolution Agreement, in whole or in part, the Court **SHALL** award reasonable attorney fees and suit expenses to the party seeking to enforce this Agreement. No breach, waiver, failure to seek strict compliance, or default of any of the terms of this Agreement shall constitute a waiver of any subsequent breach or default of any of the terms of this Agreement.

Severance

Should the Court hold that any portion of this Agreement is invalid, the remainder shall be in full force and effect and the invalid portion shall be struck from the Agreement or modified as the Court shall order.

Incorporation, Permanent and Pendente Lite

All such parts of this Agreement as might be material, except those that might be lessened or destroyed, shall be incorporated in the Final Decree. Pending the entry of the Final Decree, the parties agree to the filing of this Agreement and, by said filing, specifically consent to and authorize the entry of a Consent Order binding them to the terms of this Agreement. By the signing of this Agreement, the parties stipulate to these terms being enforceable as if said terms were, at the moment of signing, an Order of the Court.


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Voluntary Execution

Each party acknowledges that this Agreement has been entered into of his or her own volition with full knowledge and information including tax consequences. In some instances, it represents a compromise of disputed issues. Each believes the terms and conditions to be fair and reasonable under the circumstances. No coercion or undue influence has been used by or against either party in making this Agreement. Each party acknowledges that no representations of any kind have been made to him or her as an inducement to enter into this Agreement, other than the representations set forth in the Marital Dissolution Agreement and Permanent Parenting Plan. Both parties have exercised their discovery rights to their complete satisfaction. Both parties have had such access to records, documents, accounts, things, and experts as they desire. Both parties waive any claim to set this Agreement aside based upon lack of knowledge or failure to disclose financial information.

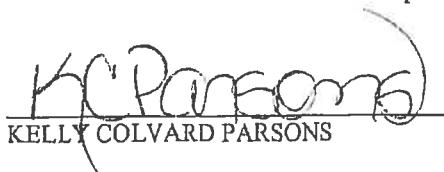
Modification

A modification or waiver of any or all of the provisions of this Agreement shall be effective only if made in writing and executed with the same formality as this Agreement, and approved by the Court if such approval is required. Failure of either party to insist upon strict performance of any of the provisions of this Agreement shall not be construed as a waiver of any subsequent default of the same or similar nature.

Prior Tax Liabilities

If in any connection with any joint Federal Income Tax Returns heretofore filed by the parties, there is a deficiency assessment, the amount ultimately determined to be due thereon shall be borne by both parties equally. Both parties represent and warrant that all information supplied for all tax returns during the marriage are, in all respects, true, correct and complete and fully and accurately reflect income and deductions for those years.

Both parties realize that they may have liability to the Internal Revenue Service that may transcend any provisions of this Agreement and that neither Larry Rice nor Mitch Moskovitz has served as a tax advisor for either party but has recommended independent tax counsel.



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Each party shall pay their respective share of any federal capital gains taxes resulting from the sale of any jointly owned property pursuant to this Agreement.

Unprovided for Property

If there is any property interest (such as a retirement plan, bank account, stock) or effect thereof (such as interest, dividends, or a lump sum payment that actually can only be paid in installments) which is not provided for in this Agreement then that property interest or the effect thereof shall be equally divided between the parties. If it is established by a preponderance of the evidence that a party misrepresented or intentionally concealed a property interest, the effect thereof or an important characteristic thereof, the interest of the concealing party will be transferred in full to the nonconcealing party and the concealing party will pay all costs, fees, expenses, attorney fees, and damages of the nonconcealing party caused by said concealment.

Divorce Proceedings Filed

Wife has filed a Complaint for Absolute Divorce in the Circuit Court for the Thirtieth Judicial District of Tennessee at Memphis, Tennessee, under docket #CT-004932-13. Husband has filed an Answer and Counter-Complaint for Absolute Divorce.

Husband and Wife shall equally split all remaining unpaid statutory court costs arising out of this divorce proceeding.

Both parties, by signing this Agreement, waives further service of process or notice and waives all rights under the Servicemembers Civil Relief Act. Both parties, by signing this Agreement, acknowledge receipt of a copy of the complaint and counter-complaint in this cause and stipulate to the truth and accuracy of the allegations therein to the extent that irreconcilable differences have arisen between the parties.

Parenting Issues

Parenting and child support issues are addressed in the Permanent Parenting Plan.



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Debts

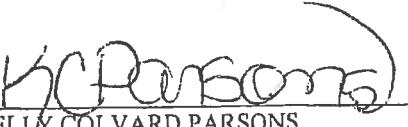
Any debts not dealt with in this Agreement shall be paid by the party who incurred the debt.

Husband is to pay, and hold Wife harmless for the following debts as an element of the division of the parties' property:

1. Husband's Orion Non Line of Credit Loan, ending in 3061;
2. Husband's Slate Chase Visa Credit Card, ending in 3586;
3. Joint American Express Credit Card, ending in 1002;
4. Husband's Discover Card, ending in 6172;
5. One-half of the present debt owed to Dr. Burris, DDS, in the approximate amount of \$3,120;
6. One-half of the US Bank Credit Card ending in 3994; and
7. Any debts owed to Husband's parents.

Wife is to pay, and hold Husband harmless for the following debts as an element of the division of the parties' property:

1. Joint Best Buy Credit Card, ending in 6891;
2. UT College of Dentistry;
3. Wife's Gap Credit Card, ending in 5199;
4. Wife's Macy's Credit Card, ending in 9625;
5. Wife's Macy's Credit Card, ending in 5231;
6. Wife's Kohl's Credit Card, ending in 0319;
7. Wife's Pier One Credit Card, ending in 8457;
8. Wife's Sam's Club Credit Card, ending in 4494;
9. Wife's Target Credit Card, ending in 185;
10. Wife's Banana Republic Credit Card, ending in 6120;
11. One-half of the present debt owed to Dr. Burris, DDS, in the approximate amount of \$3,120; and


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12. One-half of the US Bank Credit Card ending in 3994.

Neither party shall make any additional charges on the US Bank Credit Card, ending in 3994 and the Best Buy Credit Card, ending in 6891. Wife shall make no additional charges on the American Express Credit Card, ending in 1002. The US Bank Credit Card, ending in 3994, and the Best Buy Credit Card, ending in 6891, shall be frozen and/or closed as soon as permissible by said credit card companies.

Real Estate

The parties currently own property at 5075 Rowen Oak Road, Collierville, Tennessee 38017, more particularly described as follows:

Parcel # C02-57L0-00017-0, Lot 17, Forrest Park Subdivision, of record in Plat Book 159, Page 6, in the Register's Office of Shelby County, Tennessee, to which plat reference is hereby made for a more particular description of said property. A.P.N. D02-57L_A-00017

The real estate will be disposed of as follows:

Husband shall occupy the property until sale. Wife shall be permitted to remain in the property until August 1, 2014, provided that the home has not sold.

The parties agree that Vicki Gandee shall be the parties' real estate agent for the sale of this property, and the home shall be listed by July 15, 2014.

The parties shall take all steps necessary to show and sell said property on the best terms available as soon as possible. Said property will be placed on the market for the amount of \$340,000.00 on July 15, 2014. The parties agree to reduce the price of said property in accordance with the private letter agreement signed simultaneously with this Marital Dissolution Agreement. In the event the home has not sold by March 1, 2015, Husband shall refinance the property to remove Wife's name from the debt and Wife shall quit claim her interest in same to Husband. Husband shall pay to Wife forty-five thousand dollars (\$45,000.00) for her interest in the property. If Husband is unable to secure refinancing because he does not qualify, he must provide proof of his failure to qualify no later than March 1, 2015. Once Husband has


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refinanced the home to remove Wife's name, Husband shall be solely responsible for all costs, debts, and expenses associated with the property.

Should repairs or improvement be necessary to prepare the property for sale, as recommended by Ms. Gandee and mutually agreed upon by the parties, the parties agree that the cost and expenses of those repairs shall be equally divided between Husband and Wife. Husband shall continue to pay the bills associated with the residence through June 30, 2014. Beginning July 1, 2014, and until Wife vacates the residence, Husband and Wife shall be equally responsible for the utilities, cable, internet, telephone, security system, and Town of Collierville bills. Pending the sale of said property, Husband and Wife shall be equally responsible for the home owner's insurance. Pending the sale of said property, Husband shall pay up to nine (9) monthly mortgage notes out of the Orion Account ending in 9187, but not prematurely. Beginning February 1, 2015, Husband shall be solely responsible for the mortgage payments. The parties shall equally divide the mortgage interest deduction associated with said property for the months during which the property is jointly owned.

When the property is sold, there shall be deducted from the gross sales price the following:

the Wells Fargo Home Mortgage secured by the property;
real estate agent commission(s);
closing costs and fees (including closing attorney fees); and
reimbursement to either party for the cost of mutually agreed upon repairs prior to sale; and
the estimated capital gains taxes and all other taxes cause by the sale of said property.

The remaining net proceeds shall be divided with fifty percent (50%) going to Husband and fifty percent (50%) going to Wife. In the event the home sells before the funds reserved for nine (9) mortgage payments referenced hereinabove are fully utilized, the parties shall equally divide the remaining funds set aside for the purpose of the nine (9) mortgage payments.

In the event the property sells for less than what is currently owed on the property, the parties equally will pay the remaining mortgage associated with the property and closing costs


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and fees (including attorney fees). Husband shall be solely responsible for the payment of property taxes associated with the marital residence.

Personality Will Be Divided

The parties agree that they will divide the marital personal property that they own. The parties shall divide the marital personal property by alternating turns of picking an item of marital personal property. However, Wife shall first receive the washer and dryer and Husband shall select next.

This Agreement constitutes a Bill of Sale of said personality in transferring said personality.

Wife shall remove said property from the marital residence, at such time as is convenient to Husband and at Wife's sole cost, within three (3) weeks of receiving the arbitrator's ruling regarding which items are marital property. In the event Wife fails to remove said property by this time, the remaining property shall be deemed abandoned, and Husband may dispose of the property at his discretion.

If the parties are unable to agree upon what personality is marital, the parties shall arbitrate same with an agreed upon arbitrator within 30 days of the entry of the Final Decree of Divorce. The arbitrator shall decide whether or not the property in dispute is marital property. The parties shall split the property the arbitrator determines is marital by alternating turns of picking an item of marital personal property. Collections and sets shall remain together.

University of Memphis Football Season Tickets, Highland Hundred Parking Passes, and Visa Points

The parties currently have rights to five (5) University of Memphis Football season tickets, two (2) Highland Hundred parking passes, and over 30,000 in FlexPoints Rewards associated with the Joint US Bank Credit Card ending in 3994. By signing this document, Husband conveys all of his interest in said tickets, parking passes, and flexpoints rewards to Wife. Wife shall pay for, indemnify, and hold Husband harmless for all debts associated with said tickets and parking passes. Husband shall take whatever action is required to transfer said flexpoints rewards to Wife.



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Timeshare

The parties currently own an interest in one (1) timeshare, specifically the Schooner Beach and Racquet Club. By signing this document, Wife conveys all of her interest in said time share to Husband. Husband shall pay for, indemnify, and hold Wife harmless for all debts associated with said timeshare. Wife shall take whatever action is required to convey the interest in said timeshare to Husband, but Wife shall not be responsible for any cost that may be associated with same.

Thrift Savings Plan

Husband has a Thrift Savings Plan through his past employment with the Federal Aviation Administration. The parties agree that Wife shall be awarded three hundred eighty-eight thousand, nine hundred forty-one dollars (\$388,941) from Husband's Thrift Savings Plan. The parties agree that one hundred thousand dollars (\$100,000) of this amount shall be placed in a separate account titled in Wife's name to be utilized solely for two purposes: 1) to pay the taxes incurred on the withdrawal of the one hundred thousand dollars (\$100,000.00) from said account for Kelan's tuition; and 2) to pay son Kelan's future private school tuition at St. George's Independent School or a comparable private school. In the event that Kelan is no longer enrolled in private school, the parties shall equally divide the remaining funds in said account. Wife shall provide an annual accounting of said account to Husband, due on February 1st of each year. The remaining three hundred thirty-eight thousand nine hundred forty-one dollars (\$338,941) shall become Wife's separate property.

The parties shall retain Attorney Blake Bourland to prepare any necessary documents for the transfer of these funds to Wife, and the parties shall equally divide the cost of same.

Federal Retirement Benefit

Husband is eligible for retirement benefits under the Civil Service Retirement System based on employment with the United States Government. Wife is entitled to fifty percent (50%) of Husband's gross monthly annuity under the Civil Service Retirement System. Wife is entitled


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to fifty percent (50%) of Husband FERS Supplement under the Civil Service Retirement System. The United States Office of Personnel Management is directed to pay Wife's share directly to Wife. Wife shall be treated as the surviving spouse to the extent necessary to ensure Wife's receipt of her portion of the pension and FERS benefits in the event of Husband's death. Wife will receive a proportionate share of any cost of living increases made by the annuity and/or FERS supplement.

The parties shall retain Attorney Blake Bourland to prepare any necessary documents required for the division of this gross monthly annuity and FERS supplement and the parties shall equally divide the cost of same.

Prior to Wife's receipt of fifty percent (50%) of the annuity and FERS supplement, Husband shall pay to Wife fifty percent (50%) of said benefits to compensate Wife while the necessary documents are being processed, in the amount of two thousand six hundred eight dollars (\$2,608) monthly, due on the 1st of July, 2014, and the first business day of the month each month thereafter until Wife's receipt of the pension and FERS benefit.

Individual Retirement Account

Wife has a Putnam IRA account ending in 8359 that is her separate property. Wife shall retain said account and, by signing this document, Husband waives any and all interest in said account.

Wife has a Putnam IRA account ending in 6242 that is marital property. Wife shall retain said account and, by signing this document, Husband waives any and all interest in said account.

Wife has a Hutchinson School DC Plan that is marital property. Wife shall retain said account, and by signing this document, Husband waives any and all interest in said account.

Health Insurance

Husband presently carries medical insurance on Wife. Wife shall remain on Husband's policy for thirty (30) days from the date of the entry of the Final Decree. Thereafter Wife shall obtain her own health insurance policy and Wife shall be solely responsible for the cost of her health insurance. Should Wife chose to retain her coverage through the Federal Government,


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Husband shall cooperate in provided any addition information or documentation for Wife to obtain either the Temporary Continuation of Coverage ("TCC") or FEHB, whichever Wife chooses.

Life Insurance

Husband shall immediately redeem the total cash value of this life insurance policy and provide said proceeds to Wife.

Said policy to be transferred is: Pacific Life Insurance account ending in 2890.

Bank Accounts

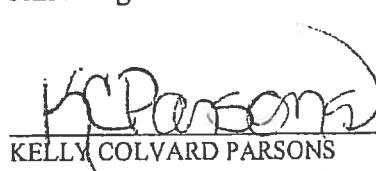
Husband shall retain, and Wife hereby conveys her interest to Husband in, the following accounts:

1. Joint FAA Federal Credit Union, ending in #4784;
2. Husband's Orion Federal Credit Union, ending in #3061; and
3. Husband's Orion Federal Credit Union, ending in #9187-00.

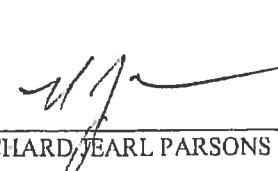
Wife shall retain, and Husband hereby conveys his interest to Wife in, the following accounts:

1. Wife's Orion Bank Account, ending in #7195-00;
2. Wife's Orion Bank Account, ending in #7195-10;
3. Joint Regions Account, ending in #5938;
4. Wife's Regions Account, ending in #3368;
5. Joint Orion Account, ending in #4821-00; and
6. Joint Orion Account, ending in #4821-10.

The parties shall use the funds in the Orion Bank Account, ending in #9187-20, to make two (2) tuition payments for the 2014-2015 school year at St. George's Independent School, nine (9) mortgage payments for the marital residence and (10) Ford Mustang loan payments. In the event that marital residence sells in less than nine (9) months, the parties shall equally divide the remaining funds allocated to the mortgage payments.



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The parties agree to cooperate with one another to remove the non-recipient's name from the accounts listed in both of their names, or to which the non-recipient has access, and to place said accounts solely in the recipient's name. The parties shall execute all documents and take any and all necessary actions to accomplish same within ten (10) days of the execution of this Agreement.

The following accounts exist for the benefit of the children:

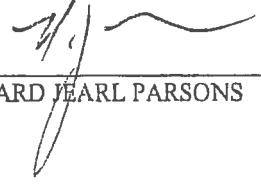
1. Orion Bank Account, ending in #6101-00 (Kelan and Wife);
2. Orion Bank Account, ending in #6101-10 (Kelan and Wife);
3. Orion Bank Account, ending in #0688-00 (Logan and Wife);
4. Orion Bank Account, ending in #0688-10 (Logan and Wife);
5. Putnam Fiduciary Account, ending in 9908 (FBO Kelan); and
6. US Bank Account, ending in 2494 (FBO Logan).

By July 15, 2014, Wife shall transfer ten thousand dollars (\$10,000.00) from Orion Bank Account ending in #6101-10 to Orion Bank Account ending in #0688-10. The parties agree that said accounts shall be used solely for the benefit of the children. Each party shall provide the other party quarterly statements and supporting documentation that said funds were used solely for the benefit of the children.

Vehicles

Wife shall receive the Honda Pilot titled in her name and shall assume indemnify, defend and hold Husband harmless for any debt, expense, or liability incident to her ownership in same. Husband shall receive the Chevy Tahoe and Ford Mustang titled in his name and shall assume, indemnify, defend, and hold Wife harmless for any debt, expense, or liability incident to his ownership in same. The parties agree that their son, Logan Parsons, is the primary driver of the Ford Mustang and Logan shall remain the primary driver of the Ford Mustang until the date of his graduation from high school.


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Alimony Waived

Wife and Husband claim no alimony of any type either pendentite lite, permanent, periodic, in futuro, in solido, rehabilitative or transitional, and waive any claim they might have thereto in any divorce action between them except as elsewhere set out in this document.

Attorney Fees

Only Husband is represented by Larry Rice and will pay Mr. Rice's fee in connection with this divorce proceeding and this Agreement. Only Wife is represented by Mitch Moskovitz and Husband shall pay six thousand dollars (\$6,000.00) toward Mr. Moskovitz's fees in connection with this divorce proceeding and this Agreement. Husband shall pay this amount to Wife within sixty (60) days of the acceptance, by the Thrift Savings Plan Administrator, of the order to divide Husband's Thrift Savings Plan.

Other

Husband agrees to immediately take whatever steps are required by the cell phone provider to release Wife's telephone number for Wife's use of same under a separate plan.



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RICHARD JEARL PARSONS

STATE OF TENNESSEE

COUNTY OF SHELBY

On this 10th day of July, 2014, personally appeared Richard Parsons,
to me known to be the person described in and who executed the foregoing instrument and acknowledged
that he or she executed the same as and for his or her free act and deed.

Shelly Colvard Parsons
NOTARY PUBLIC

My commission expires:

My Commission Expires:
May 1, 2016

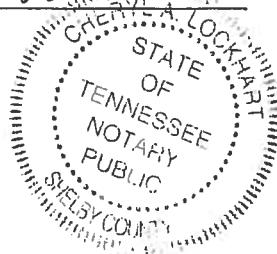


STATE OF TENNESSEE

COUNTY OF SHELBY

On this 10 day of July, 2014, personally appeared Kelly Colvard Parsons,
to me known to be the person described in and who executed the foregoing instrument and acknowledged
that he or she executed the same as and for his or her free act and deed.

Chery Lockhart
NOTARY PUBLIC



My commission expires:

My Commission Expires:
March 7, 2015

KC Parsons
KELLY COLVARD PARSONS

Richard Jearl Parsons
RICHARD JEARL PARSONS

STATE OF TENNESSEE	COURT <i>(Must be completed)</i> CIRCUIT	COUNTY <i>(Must be completed)</i> SHELBY
PERMANENT PARENTING PLAN ORDER PROPOSED <input checked="" type="checkbox"/> AGREED ORDERED BY THE COURT		FILE No. CT-004932-13 <i>(Must be completed)</i> DIVISION II
PLAINTIFF <i>(Name: First, Middle, Last)</i> <u>KELLY COLVARD PARSONS</u> <input checked="" type="checkbox"/> Mother Father	DEFENDANT <i>(Name: First, Middle, Last)</i> <u>Richard Jearl Parsons</u> Mother <input checked="" type="checkbox"/> Father	

The mother and father will behave with each other and each child so as to provide a loving, stable, consistent and nurturing relationship with the child even though they are divorced. They will not speak badly of each other or the members of the family of the other parent. They will encourage each child to continue to love the other parent and be comfortable in both families.

This plan

is a new plan.

modifies an existing Parenting Plan dated _____,
modifies an existing Order dated _____

Child's Name	Date of Birth
Richard Kelan Parsons	May 22, 2001
Logan Grey Parsons	March 8, 1997

I. RESIDENTIAL PARENTING SCHEDULE

A. RESIDENTIAL TIME WITH EACH PARENT

The Primary Residential Parent is Mother

Under the schedule set forth below, each parent will spend the following number of days with the children:

Mother 235.5 Father 129.5

B. DAY-TO-DAY SCHEDULE

The mother father shall have responsibility for the care of the children except at the following times when the other parent shall have responsibility:

From Friday at the conclusion of school, or 2:00 p.m. if no school, to the following Wednesday at the beginning of school or 12:00 p.m. if no school.

Day and Time *Day and Time*

every week every other week other: _____.

The other parent shall also have responsibility for the care of the children at the additional parenting times specified below:

From _____ to _____
every week every other week other: _____
 Day and Time *Day and Time*

This parenting schedule begins _____ or date of the Court's Order.
 Day and Time

C. HOLIDAY SCHEDULE AND OTHER SCHOOL FREE DAYS

Indicate if children will be with parent in ODD or EVEN numbered years or EVERY year:

	MOTHER	FATHER
New Year's Day		* see Winter Vacation
Martin Luther King Day	Even	Odd
Presidents' Day	Odd	Even
Easter Day (unless otherwise coinciding with Spring Vacation)	Even	Odd
Passover Day (unless otherwise coinciding with Spring Vacation)	N/A	N/A
Mother's Day	Every	None
Memorial Day (if no school)	Even	Odd
Father's Day	None	Every
July 4 th		* see Summer Vacation
Labor Day	Odd	Even
Halloween	Odd	Even
Thanksgiving Day & Friday	Even	Odd
Child's Birthdays	Shared	Shared
Other School-Free Days	Odd	Even
Mother's Birthday	Every	None
Father's Birthday	None	Every
Other:		

A holiday shall begin at 6:00 p.m. on the night preceding the holiday and end at 9:00 p.m. the night of the holiday, unless on a school night, then it will end at 6:00 p.m.

D. FALL VACATION (If applicable)

The day to day schedule shall apply except as follows: The parties shall rotate Fall Vacation on an annual basis with Mother having parenting time in Odd years and Father having parenting time in Even years. Fall Vacation shall begin on the date and time school is dismissed for Fall Vacation and last until school resumes from Fall Vacation.

E. WINTER (CHRISTMAS) VACATION

The mother father shall have the children for the first period from the day and time school is dismissed until December 25 at 3:00 p.m. in odd-numbered years in even-numbered years every year. The other parent will have the children for the second period from the day and time indicated above until 6:00 p.m. on the evening before school resumes.

Other agreement of the parents: _____

F. SPRING VACATION (If applicable)

The day-to-day schedule shall apply except as follows: The parties shall rotate Spring Vacation on an annual basis with Mother having parenting time in Odd years and Father having parenting time in Even years. Spring Vacation shall begin on the date and time school is dismissed for Spring Vacation and last until school resumes from Spring Vacation.

G. SUMMER VACATION

The day-to-day schedule shall apply except as follows: Each parent shall get two (2) consecutive weeks in the summer. In the event that the parties select conflicting weeks, in even years Father's choice prevails and in odd years Mother's choice prevails. If July 4th occurs during a parent's two (2) consecutive weeks that parent shall have parenting time. If July 4th does not occur during a parent's two (2) consecutive weeks Mother shall have parenting time in even years and Father shall have parenting time in odd years.

Is written notice required? Yes No. If so, number of day: by May 1st each year.

H. TRANSPORTATION ARRANGEMENTS

The place of meeting for the exchange of the children shall be: the residence of the parent whose parenting time is ending or the child(ren)'s school when in session.

Payment of long distance transportation costs (*if applicable*): mother father both equally.

Other arrangements: _____
If a parent does not possess a valid driver's license, he or she must make reasonable transportation arrangements to protect the child while in the care of that parent.

I. SUPERVISION OF PARENTING TIME (If applicable)

Check if applicable

Supervised parenting time shall apply during the day-to-day schedule as follows:

Place: _____

Person or organization supervising: _____

Responsibility for cost, if any: mother father both equally.

J. OTHER

The following special provisions apply:

Neither party shall have an unrelated overnight guest of the opposite sex stay overnight while the children are present.

2014/2015 St. George's Independent School Tuition: Refer to the Consent Order on Petition to Require Husband to Sign Contracts and Utilize Marital Funds for the Minor Children's Private School Tuition entered April 4, 2014.

2014/2015 St. George's Independent School fees, books, meals, and other expenses, including school related travel, not included in tuition: Each party shall pay fifty percent

(50%) of the total cost associated with Kelan and Logan's attendance at St. George's Independent School.

Kelan's Private School Attendance after the 2014/2015 school year: The after tax proceeds remaining from the one hundred thousand dollar (\$100,000) withdrawal of the Thrift Savings Plain referred to on page 9 of the parties' Marital Dissolution Agreement shall be utilized to pay Kelan's future tuition cost at St. George's Independent School, or a comparable private school, until said funds are exhausted. Each party shall pay fifty percent (50%) of the total cost of tuition after the funds in said account are exhausted. Each party shall pay fifty percent (50%) of the fees, books, meals, and other expenses, including school related travel, associated with Kelan's private school attendance.

The parties shall equally divide the cost of Camp Bear Track for Kelan and the cost of competitive soccer for both children.

II. DECISION-MAKING

A. DAY-TO-DAY DECISIONS

Each parent shall make decisions regarding the day-to-day care of the children while the children are residing with that parent, including any emergency decisions affecting the health or safety of a child.

B. MAJOR DECISIONS

Major decisions regarding each child shall be made as follows:

Educational decisions	<input checked="" type="checkbox"/> mother	father	joint
Non-emergency health care	<input checked="" type="checkbox"/> mother	father	joint
Religious upbringing	<input checked="" type="checkbox"/> mother	father	joint
Extracurricular activities	<input checked="" type="checkbox"/> mother	father	joint
	mother	father	joint

III. FINANCIAL SUPPORT

A. CHILD SUPPORT

Mother's gross monthly income is \$8,264.00

Father's gross monthly income is \$4,597.00

1. The final child support order is as follows: Neither party shall pay child support.
a. The mother father shall pay to the other parent as regular child support the sum of \$____ weekly monthly twice per month every two weeks. **The Child Support Worksheet shall be attached to this Order as an Exhibit.***

If this is a deviation from the Child Support Guidelines, explain why:

Given the current incomes of the parties, each party agrees to waive the nominal amount of child support calculated by the child support calculator (\$6.00).

2. Retroactive Support: A judgment is hereby awarded in the amount of \$_____ to mother father against the child support payor representing retroactive support required under Section 1240-2-4.06 of the D.H.S. Income Shares Child Support Guidelines dating from _____ which shall be paid (including pre/post judgment interest) at the rate of \$_____ per week month twice per month every two weeks until the judgment is paid in full.
3. Payments shall begin on the _____ day of _____, 20____.

This support shall be paid: N/A

directly to the other parent.

to the Central Child Support Receiving Unit, P. O. Box 305200, Nashville, Tennessee 37229, and sent from there to the other parent at: _____.

A Wage Assignment Order is attached to this Parenting Plan.

by direct deposit to the other parent at _____ Bank for deposit in account no. _____.

income assignment not required; Explanation: _____.

other: _____.

The parents acknowledge that court approval must be obtained before child support can be reduced or modified.

*Child Support Worksheet can be found on DHS website at <http://www.state.tn.us/humanserv/is/isd/documents.html> or at your local child support offices.

B. FEDERAL INCOME TAX EXEMPTION*

Neither party is the parent receiving child support.

* NOTE: The child support schedule assumptions in the guidelines (1240-2-4-.03 (6)(b)) assume that the parent receiving the child support will get the tax exemptions for the child.

The Mother shall claim the following child: Richard Kelan Parsons

The Father shall claim the following child: Logan Grey Parsons

The mother father may claim the exemptions for the child or children so long as child support payments are current by the claiming parent on January 15 of the year when the return is due. The exemptions may be claimed in: alternate years starting _____
 each year other: _____.

The mother father will furnish IRS Form 8332 to the parent entitled to the exemption by February 15 of the year the tax return is due.

C. PROOF OF INCOME AND WORK-RELATED CHILD CARE EXPENSES

Each parent shall send proof of income to the other parent for the prior calendar year as follows:

- IRS Forms W-2 and 1099 shall be sent to the other parent on or before February 15.
- A copy of his or her federal income tax return shall be sent to the other parent on or before April 15 or any later date when it is due because of an extension of time for filing.
- The completed form required by the Department of Human Services shall be sent to the Department on or before the date the federal income tax return is due by the parent paying child support. *This requirement applies only if a parent is receiving benefits from the Department for a child.*

The parent paying work-related child care expenses shall send proof of expenses to the other parent for the prior calendar year and an estimate for the next calendar year, on or before February 15.

D. HEALTH AND DENTAL INSURANCE

Reasonable health insurance on the child or children will be:

- maintained by the mother
- maintained by the father
- maintained by both

Proof of continuing coverage shall be furnished to the other parent annually or as coverage changes. The parent maintaining coverage shall authorize the other parent to consult with the insurance carrier regarding the coverage in effect.

Uncovered reasonable and necessary medical, dental, and orthodontic expenses, which may include but is not limited to, deductibles or co-payments, eyeglasses, contact lens, routine annual physicals, and counseling will be paid by mother father equally by the parties. After insurance has paid its portion, the parent receiving the bill will send it to the other parent within ten days. The other parent will pay his or her share within 30 days of receipt of the bill.

If available through work, the mother father shall maintain dental, orthodontic, and optical insurance on the minor child or children.

E. LIFE INSURANCE

If agreed upon by the parties, the mother father both shall insure his/her own life in the minimum amount of \$100,000 per minor child by whole life or term insurance. Until the child support obligation has been completed, each policy shall name the child as sole irrevocable primary beneficiary, with the other parent other _____, as trustee for the benefit of the child, to serve without bond or accounting.

IV. PRIMARY RESIDENTIAL PARENT (CUSTODIAN) FOR OTHER LEGAL PURPOSES

The child or children are scheduled to reside the majority of the time with the mother father. This parent is designated as the primary residential parent also known as the custodian, **SOLELY** for purposes of any other applicable state and federal laws. If the parents are listed in Section II as joint decision-makers, then, for purposes of obtaining health or other insurance, they shall be considered to be joint custodians. **THIS DESIGNATION DOES NOT AFFECT EITHER PARENT'S RIGHTS OR RESPONSIBILITIES UNDER THIS PARENTING PLAN.**

V. DISAGREEMENTS OR MODIFICATION OF PLAN

Should the parents disagree about this Parenting Plan or wish to modify it, they must make a good faith effort to resolve the issue by the process selected below before returning to Court. *Except for financial support issues including child support, health and dental insurance, uncovered medical and dental expenses, and life insurance, disputes must be submitted to:*

- Mediation by a neutral party chosen by the parents or the Court.
- Arbitration by a neutral party selected by parents or the Court.
- The Court DUE TO ORDER OF PROTECTION OR RESTRICTIONS.

The costs of this process may be determined by the alternative dispute process or may be assessed by the Court based upon the incomes of the parents. It must be commenced by notifying the other parent and the Court by written request certified mail other: _____.

In the dispute resolution process:

- A. Preference shall be given to carrying out this Parenting Plan.
- B. The parents shall use the process to resolve disputes relating to implementation of the Plan.
- C. A written record shall be prepared of any agreement reached, and it shall be provided to each parent.
- D. If the Court finds that a parent willfully failed to appear without good reason, the Court, upon motion, may award attorney fees and financial sanctions to the prevailing parent.

VI. RIGHTS OF PARENTS

Under T.C.A. § 36-6-101 of Tennessee law, both parents are entitled to the following rights:

- (1) The right to unimpeded telephone conversations with the child at least twice a week at reasonable times and for reasonable durations. The parent exercising parenting time shall furnish the other parent with a telephone number where the child may be reached at the days and time specified in a parenting plan or other court order or, where days and times are not specified, at reasonable times;
- (2) The right to send mail to the child which the other parent shall not destroy, deface, open or censor. The parent exercising parenting time shall deliver all letters, packages and other material sent to the child by the other parent as soon as received and shall not interfere with their delivery in any way, unless otherwise provided by law or court order;
- (3) The right to receive notice and relevant information as soon as practicable but within twenty-four (24) hours of any hospitalization, major illness or injury, or death of the child. The parent exercising parenting time when such event occurs shall notify the other parent of the event and shall provide all relevant healthcare providers with the contact information for the other parent;
- (4) The right to receive directly from the child's school any educational records customarily made available to parents. Upon request from one parent, the parent enrolling the child in school shall provide to the other parent as soon as available each academic year the name, address, telephone number and other contact information for the school. In the case of children who are being homeschooled, the parent providing the homeschooling shall advise the other parent of this fact along with the contact information of any sponsoring entity or other entity involved in the child's education, including access to any individual student records or grades available online. The school or homeschooling entity shall be responsible, upon request, to provide to each parent records customarily made available to parents. The school may require a written request which includes a current mailing address and may further require payment of the reasonable costs of duplicating such records. These records include copies of the child's report cards, attendance records, names of teachers, class schedules, and standardized test scores;
- (5) Unless otherwise provided by law, the right to receive copies of the child's medical, health or other treatment records directly from the treating physician or healthcare provider. Upon request from one parent, the parent who has arranged for such treatment or health care shall provide to the other parent the name, address, telephone number and other contact information of the physician or healthcare provider. The keeper of the records may require a written request including a current mailing address and may further require payment of the reasonable costs of duplicating such records. No person who receives the mailing address of a requesting parent as a result of this requirement shall provide such address to the other parent or a third person;
- (6) The right to be free of unwarranted derogatory remarks made about such parent or such parent's family by the other parent to or in the presence of the child;
- (7) The right to be given at least forty-eight (48) hours notice, whenever possible, of all extracurricular school, athletic, church activities and other activities as to which parental participation or observation would be appropriate, and the opportunity to participate in or observe them. The parent who has enrolled the child in each such activity shall advise the other parent of the activity and provide contact information for the person responsible for its scheduling so that the other

parent may make arrangements to participate or observe whenever possible, unless otherwise provided by law or court order;

(8) The right to receive from the other parent, in the event the other parent leaves the state with the minor child or children for more than forty-eight (48) hours, an itinerary which shall include the planned dates of departure and return, the intended destinations and mode of travel and telephone numbers. The parent traveling with the child or children shall provide this information to the other parent so as to give that parent reasonable notice; and

(9) The right to access and participation in the child's education on the same bases that are provided to all parents including the right of access to the child during lunch and other school activities; provided, that the participation or access is legal and reasonable; however, access must not interfere with the school's day-to-day operations or with the child's educational schedule.

VII. NOTICE REGARDING PARENTAL RELOCATION

The Tennessee statute (T.C.A. § 36-6-108) which governs the notice to be given in connection with the relocation of a parent reads in pertinent part as follows:

If a parent who is spending intervals of time with a child desires to relocate outside the state or more than fifty (50) miles from the other parent within the state, the relocating parent shall send a notice to the other parent at the other parent's last known address by registered or certified mail. Unless excused by the court for exigent circumstances, the notice shall be mailed not later than sixty (60) days prior to the move. The notice shall contain the following:

- (1) Statement of intent to move;
- (2) Location of proposed new residence;
- (3) Reasons for proposed relocation; and
- (4) Statement that the other parent may file a petition in opposition to the move within thirty (30) days of receipt of the notice.

VIII. PARENT EDUCATION CLASS

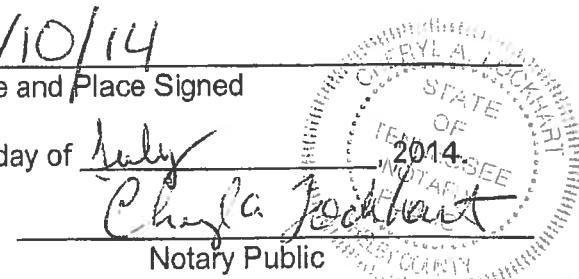
This requirement has been fulfilled by both parents mother father neither. Failure to attend the parent education class within 60 days of this order is punishable by contempt.

Under penalty of perjury, we declare that this plan has been proposed in good faith and is in the best interest of each minor child and that the statements herein and on the attached child support worksheets are true and correct. (A *notary public* is required if this is a proposed plan by one parent rather than one agreed by both parents.)

KCP
Kelly Colvard Parsons

7/10/14
Date and Place Signed

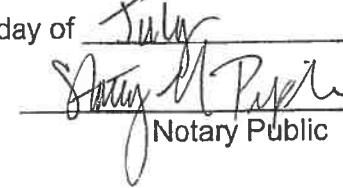
Sworn to and subscribed before me this 10 day of July
My Commission Expires: March 7, 2015
My commission expires: March 7, 2015



RJ
Richard Pearl Parsons

7/10/14
Date and Place Signed

Sworn to and subscribed before me this 10th day of July
My Commission Expires: May 1, 2016
My commission expires: May 1, 2016



APPROVED FOR ENTRY:

Tracy Cermak
LARRY RICE (#5292)
TRACY CERMACK (#30292)
Attorneys for Father
275 Jefferson Ave.
Memphis, Tennessee 38103
(901) 526-6701

Mitch Moskovitz
MITCH MOSKOVITZ (#15576)
Mary Morgan Whitfield
MARY MORGAN WHITFIELD (#24791)
Attorneys for Mother
530 Oak Court Drive, Suite 355
Memphis, TN 38117
(901) 821-0044

Note: The judge or chancellor may sign below or, instead, sign a Final Decree or a separate Order incorporating this plan.

COURT COSTS (If applicable)

Court costs, if any, are taxed as follows:

JUL 1 0 2014 JUL 16 2014
It is so ORDERED this the _____ day of _____, _____.

James F. Russell

Judge or Chancellor

A TRUE COPY ATTESTED
JIMMY MOORE, Clerk

W/M. Moore D.O.

Part I. Identification

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

Name of Mother:
Name of Father:
Name of non-parent Caretaker
TCSES case #:
Docket #:
Court name:

	PRP	ARP	SPLIT
<u>Kelly Colvard Parsons</u>	X		
<u>Richard Jearl Parsons</u>		X	

Part II. Adjusted Gross Income

Use Credit Worksheet
to calculate line items
1d - 1e

Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
\$ 8,264.00	\$ 4,597.00	
+	+	
-	-	
8,264.00	4,597.00	
-	0.00	0.00
-	0.00	0.00
\$ 8,264.00	\$ 4,597.00	
\$12,861.00		
	64%	36%

Part III. Parents' Share of BCSO

- 4 BCSO allotted to primary parent's household
- 4a Share of BCSO owed to primary parent
- 5 Each parent's average parenting time
- 6 Parenting time adjustment
- 7 Adjusted BCSO

\$ 1778.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 640.08	
N/A	130	
\$ N/A	\$ -483.23	
\$ 0.00	\$ 156.85	

Part IV. Additional Expenses

8a Children's portion of health insurance premium
 8b Recurring uninsured medical expenses
 8c Work-related childcare
 9 Total additional expenses
 10 Share of additional expenses owed
 11 Adjusted Support Obligation (ASO)

Mother \ Column A	Father \ Column B	Nonparent Caretaker \ Column C
\$ 0.00	\$ 253.84	\$ 0.00
\$ 162.46	\$ 0.00	
\$ 162.46	\$ 156.85	

Part V. Presumptive Child Support Order12 Presumptive Child Support Order (PCSO)**OBLIGATION**

\$ 6.00	\$ 0.00	
---------	---------	--

* Enter the difference between the greater and smaller numbers from Line 11 except in non-parent caretaker situations

Modification of Current Child Support Order

Low Income? (N=15% Y=7.5%)Current Order Flat %? (N / Y)13a Current child support order amount for the obligor parent13b Amount required for significant variance to exist13c Actual variance between current and presumptive child support orders

\$ 0.00	\$ 0.00	
\$ 0.00	\$ 0.00	

Part VI. Deviations and FCSO14 Deviations (Specify):

\$ -6.00	\$ 0.00	
Given the current incomes of the parties, each party agrees to waive the nominal amount of child support calculated by the child support calculator.		

15 Final Child Support Order (FCSO)

\$ 0.00	\$ 0.00	
\$ 0.00	\$ 0.00	

16 FCSO adjusted for Federal benefit, Line 1a, Obligor's column

Comments, Calculations, or Rebuttals to Schedule

Preparer's Use OnlyName: _____ Date: 7/10/2014
Title: _____

IN THE CIRCUIT COURT OF TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS, SHELBY COUNTY

KELLY COLVARD PARSONS,

Plaintiff/Counter-Defendant,

vs.

No. CT-004932-13
Div. II

RICHARD JEAL PARSONS,

Defendant/Counter-Plaintiff.

FINAL DECREE OF ABSOLUTE DIVORCE

THIS CAUSE came on to be heard on Wednesday, July 16, 2014, before the Honorable James F. Russell, Judge of Division II of Circuit Court of Shelby County, Tennessee for the Thirtieth Judicial District at Memphis; upon the Complaint for Absolute Divorce of the Plaintiff/Counter-Defendant, Kelly Colvard Parsons (hereinafter "Wife"); service of process upon the Defendant/Counter-Plaintiff, Richard Jearl Parsons (hereinafter "Husband"); Husband's Answer and Counter-Complaint for Absolute Divorce, Wife's Answer to Husband's Counter-Complaint, written Marital Dissolution Agreement and Permanent Parenting Plan entered into by and between the parties and filed in this cause; answer of the Divorce Referee; testimony of Wife in open Court; statement of counsel for Wife; and the entire record in this cause. From all of which it satisfactorily appears and is found by the Court as follows:

1. The parties have irreconcilable differences in their marriage, and Wife is hereby entitled to an absolute divorce from Husband, and the parties are hereby restored to the status of unmarried persons.

2. The parties have entered into a written Marital Dissolution Agreement which has been filed in this cause and which should be incorporated herein by reference into this Decree.

3. There are two (2) minor children of this marriage, namely: Richard Kelan Parsons, born May 22, 2001, and Logan Grey Parsons born March 8, 1997.

4. The parties have entered into a Permanent Parenting Plan which has been filed in this cause and which should be incorporated herein by reference into this Decree.

5. The parties have made adequate and sufficient provision by the Permanent Parenting Plan for the parenting and maintenance of the parties' minor children, and child support conforms with the Tennessee Department of Children's Services Child Support Guidelines.

6. The parties have made adequate and sufficient provision by the Marital Dissolution Agreement for the equitable settlement of the property rights between the parties, including the real property located at 5075 Rowen Oak Road, Collierville, Tennessee 38017, with the following legal description:

Parcel #C02-57L0-00017-0, Lot 17, Forrest Park Subdivision, of record in Plat Book 159, Page 6, in the Register's Office of Shelby County, Tennessee, to which plat reference is hereby made for a more particular description of said property. A.P.N. D02-57L_A-00017.

The parties shall sell said property. In the event the property has not sold by March 1, 2015, Husband, if he is able to secure refinancing, shall refinance said property to remove Wife's name, paying Wife a sum certain as her share of the marital interest, and Wife shall quit claim her interest in same.

7. The parties hereby acknowledge that they will own the aforementioned property as tenants in common and have been fully advised by their respective attorneys as to the legal implications of this type of property ownership.

8. Husband has provided notice to Wife, pursuant to T.C.A. §56-7-2366, with regard to her medical insurance coverage.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED AS FOLLOWS:

a. Wife be and is hereby granted an absolute divorce from Husband, and the parties are hereby restored to the status of unmarried persons;

b. Husband's Counter-Complaint is dismissed.

c. Parenting issues shall be determined as set forth in the Permanent Parenting Plan filed in this cause, which is incorporated herein by reference;

d. Child support shall be addressed as expressly set forth in the Permanent Parenting Plan;

e. Each parent shall have the following rights when the children are not in that parent's possession:

- The right to unimpeded telephone conversations with the child at least twice a week at reasonable times and for reasonable durations. The parent exercising parenting time shall furnish the other parent with a telephone number where the child may be reached at the days and time specified in a parenting plan or other court order or, where days and times are not specified, at reasonable times;
- The right to send mail to the child which the other parent shall not destroy, deface, open or censor. The parent exercising parenting time shall deliver all letters, packages and other material sent to the child by the other parent as soon as received and shall not interfere with their delivery in any way, unless otherwise provided by law or court order;
- The right to receive notice and relevant information as soon as practicable but within twenty-four (24) hours of any hospitalization, major illness or injury, or death of the child. The parent exercising parenting time when such event

occurs shall notify the other parent of the event and shall provide all relevant healthcare providers with the contact information for the other parent;

- The right to receive directly from the child's school any educational records customarily made available to parents. Upon request from one parent, the parent enrolling the child in school shall provide to the other parent as soon as available each academic year the name, address, telephone number and other contact information for the school. In the case of children who are being homeschooled, the parent providing the homeschooling shall advise the other parent of this fact along with the contact information of any sponsoring entity or other entity involved in the child's education, including access to any individual student records or grades available online. The school or homeschooling entity shall be responsible, upon request, to provide to each parent records customarily made available to parents. The school may require a written request which includes a current mailing address and may further require payment of the reasonable costs of duplicating such records. These records include copies of the child's report cards, attendance records, names of teachers, class schedules, and standardized test scores;
- Unless otherwise provided by law, the right to receive copies of the child's medical, health or other treatment records directly from the treating physician or healthcare provider. Upon request from one parent, the parent who has arranged for such treatment or health care shall provide to the other parent the name, address, telephone number and other contact information of the physician or healthcare provider. The keeper of the records may require a written request including a current mailing address and may further require payment of the reasonable costs of duplicating such records. No person who receives the mailing address of a requesting parent as a result of this requirement shall provide such address to the other parent or a third person;
- The right to be free of unwarranted derogatory remarks made about such parent or such parent's family by the other parent to or in the presence of the child;
- The right to be given at least forty-eight (48) hours notice, whenever possible, of all extracurricular school, athletic, church activities and other activities as to which parental participation or observation would be appropriate, and the opportunity to participate in or observe them. The parent who has enrolled the child in each such activity shall advise the other parent of the activity and provide contact information for the person responsible for its scheduling so that the other parent may make arrangements to participate or observe whenever possible, unless otherwise provided by law or court order;
- The right to receive from the other parent, in the event the other parent leaves the state with the minor child or children for more than forty-eight (48) hours, an itinerary which shall include the planned dates of departure and return, the

intended destinations and mode of travel and telephone numbers. The parent traveling with the child or children shall provide this information to the other parent so as to give that parent reasonable notice; and

- The right to access and participation in the child's education on the same bases that are provided to all parents including the right of access to the child during lunch and other school activities; provided, that the participation or access is legal and reasonable; however, access must not interfere with the school's day-to-day operations or with the child's educational schedule.

f. Each of the parties is hereby ordered to obey and abide by the terms of the Marital Dissolution Agreement, which is incorporated herein by reference, and each party shall sign and execute any and all documents necessary to carry said Agreement into full force and effect;

g. This cause is hereby retained in this Court for the enforcement of this Decree and for any future orders that may be necessary;

h. The provisions of T.C.A. §56-7-2366 have been met regarding medical insurance coverage;

i. Pursuant to T.C.A. § 36-4-134, each party has received notice that this Decree does not necessarily effect the ability of a creditor to proceed against a party or a party's property; and

j. The remaining costs of this cause are hereby divided equally by the parties, for all of which let execution issue, if necessary.

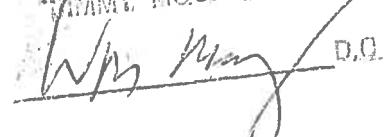
James F. Russell

JUDGE

Date: JUL 16 2014

A TRUE COPY ATTESTED

JAMMY MOORE, Clerk

 D.O.

APPROVED AS TO FORM:

Mary Morgan Whitfield

Mitchell D. Moskovitz (#15576)
Mary Morgan Whitfield (#24791)
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Tracy Eaton

Larry Rice (#5292)
Tracy Eaton (#32029)
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Attorneys for Defendant
275 Jefferson Avenue
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(901)526-6701

IN THE CIRCUIT COURT OF TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS, SHELBY COUNTY

FILED
JUN 22 2015
SHELBY COUNTY CLERK
BY D.C.

KELLY COLVARD PARSONS,

Plaintiff/Counter-Defendant,

vs.

No. CT-004932-13
Div. II

RICHARD JEARN PARSONS,

Defendant/Counter-Plaintiff.

PETITION FOR CIVIL AND CRIMINAL CONTEMPT

TO THE HONORABLE JAMES RUSSELL, JUDGE OF DIVISION II OF THE CIRCUIT COURT OF SHELBY COUNTY, TENNESSEE:

Comes now the Plaintiff, Kelly Colvard Parsons ("Wife"), by and through her counsel of record, and, in support of this Petition for Civil and Criminal Contempt, respectfully states to the Court as follows:

1. Wife and Defendant, Richard Jean Parsons ("Husband"), were divorced by Final Decree of Divorce entered by this Honorable Court on July 15, 2014.
2. The Final Decree of Divorce incorporated by reference the parties' Marital Dissolution Agreement, which was filed with this Honorable Court on July 10, 2014.
3. The paragraph titled "Federal Retirement Benefit" of the Marital Dissolution Agreement provides, in pertinent part, as follows:

Husband is eligible for retirement benefits under the Civil Service Retirement System based on employment with the United States Government. Wife is entitled to fifty percent (50%) of Husband's gross monthly annuity under the Civil Service Retirement System. Wife is entitled to fifty percent (50%) of Husband's FERS Supplement under the Civil Service Retirement System. The United States Office of Personnel

Management is directed to pay Wife's share directly to Wife.

...
The parties shall retain Attorney Blake Bourland to prepare any necessary documents required for the division of this gross monthly annuity and FERS supplement and the parties shall equally divide the cost of same.

Prior to Wife's receipt of fifty percent (50%) of the annuity and FERS supplement, Husband shall pay to Wife fifty percent (50%) of said benefits to compensate Wife while the necessary documents are being processed, in the amount of two thousand six hundred eight dollars (\$2,608) monthly, due on the 1st day of July, 2014, and the first business day of the month each month thereafter until Wife's receipt of the pension and FERS benefit.

4. Subsequently, on August 22, 2014, a Court Order Assigning Benefits Under the Federal Employees Retirement System was entered by this Honorable Court, detailing that Husband is entitled to certain retirement benefits under FERS based upon employment with the United States Government, and Wife is entitled to fifty percent (50%) of Husband's gross monthly annuity. The United States Office of Personnel Management (hereinafter "OPM") was directed to pay Wife's share directly to Wife as soon as administratively feasible following the entry of the Court Order.

5. On July 16, 2014, the parties' Permanent Parenting Plan was filed with this Honorable Court. The parties' Parenting Plan listed Mother's gross monthly income at \$8,264, and Father's gross monthly income at \$4,597. Due to the incomes of the parties, the Parenting Plan detailed that neither party shall pay child support, and each party agreed to waive the nominal amount of child support calculated by the child support calculator (\$6.00).

6. The Permanent Parenting Plan additionally provides that the parties shall each pay fifty percent (50%) of the total cost associated with the children's attendance at

St. George's Independent School, including fees, books, meals, and other expenses, such as school related travel, not included in tuition. The Parenting Plan also dictates that the parties will equally divide the cost of Camp Bear Track, competitive soccer, and uncovered reasonable and necessary medical, dental, and orthodontic expenses for the parties' children.

7. Wife alleges that Husband has failed and refused to pay Wife fifty percent (50%) of his FERS Supplement under the Civil Service Retirement System for the past seven (7) months in contravention of the parties' Marital Dissolution Agreement and subsequent Orders of this Court, and that such failure to pay is willful and intentional. As such, Wife alleges that this Honorable Court should find Husband to be in willful civil and criminal contempt of Court, and punish Husband to the full extent of T.C.A. § 29-9-101 et. seq.

8. Pursuant to the parties' Marital Dissolution Agreement, OPM is directed to pay Wife's share of the FERS Supplement directly to Wife, yet Husband is required to pay these benefits to Wife until OPM makes said direct payments. The parties' Court Order Assigning Benefits under the Federal Employees Retirement System reiterates that OPM is to pay fifty percent (50%) of Husband's FERS Supplement directly to Wife as soon as administratively feasible. However, an investigation by Blake Bourland, Esq. (hereinafter "Mr. Bourland") revealed that Husband's FERS Supplement may not be divisible by order. Accordingly, on January 15, 2015, Wife's counsel notified Husband's counsel of Mr. Bourland's findings and asked if Husband would pay Wife the percentages outlined in the Final Decree and Marital Dissolution Agreement. (A copy of said letter is attached hereto as Exhibit "A").

9. On February 26, 2015, Husband's counsel responded, in a letter to Wife's counsel, that Husband was working with his tax advisor to come up with an alternative in the event that the FERS Supplement cannot be divided by order. (A copy of said letter is attached hereto as Exhibit "B").

10. On March 30, 2015, Husband's counsel sent a letter to Wife's counsel, which provided that although "there was no way to determine the tax implications of the FERS Benefit Supplement," Wife's share of the FERS Supplement should be subject to a twenty eight percent (28%) federal income tax cost. Thus, Husband's counsel proposed that Wife's share of the FERS Supplement be reduced from \$685 to \$493. Husband's counsel added that although the FERS Supplement was currently \$1,370 per month, "it is likely that the amount will reduce shortly due to the large withdrawal from [Husband's] Thrift Savings account for 2014 tuition and mortgage payments."

Husband's counsel also stated that each party owed the other for expenses relating to the parties' children, which Husband's counsel listed on the second page of the letter, and Husband's counsel argued that these amounts should be deducted from Wife's share of the FERS Supplement. One of the listed expenses relating to the children was Wife's alleged share of the homeowner's insurance for the marital residence, totaling \$636.75, which Husband proposed be deducted from Wife's January of 2015 share of the FERS Supplement. (A copy of said letter is attached hereto as Exhibit "C").

11. On April 22, 2015, Mr. Bourland wrote an email to Husband's counsel and Wife's counsel regarding the obstacles that he faced in his efforts to execute the division of the court-ordered FERS Supplement, attaching numerous emails and letters sent to OPM which were met with little to no response. Mr. Bourland has attested to the same in

an Affidavit attached to this Petition for Civil and Criminal Contempt. (A copy of said Affidavit and corresponding attachments is attached hereto as Exhibit "D"). Ultimately, despite the Marital Dissolution Agreement and Court Order Assigning Benefits under the Federal Employees Retirement System, neither OPM nor Husband has paid Wife her share of the FERS Supplement from December of 2014 to the present.

12. Wife alleges that to the extent that the Court Order Assigning Benefits under the Federal Employees Retirement System is not adhered to, Husband is still obligated to pay Wife fifty percent (50%) of his FERS Supplement each month. The parties' Marital Dissolution Agreement dictates that prior to Wife's receipt of her share of the FERS Supplement directly from OPM, Husband shall pay to Wife fifty percent (50%) of said benefits to compensate Wife while the necessary documents are being processed, due on the first day of each month, until Wife's receipt of the FERS benefit directly from OPM. Thus, Husband is required to pay Wife six hundred eighty five dollars (\$685) a month to satisfy this obligation, yet Husband did not pay this amount in December of 2014, January of 2015, February of 2015, March of 2015, April of 2015, May of 2015, or June of 2015. Husband currently has an arrearage of four thousand, seven hundred ninety five dollars (\$4,795) for unpaid FERS benefits.

13. Wife additionally alleges Husband cannot deduct a federal income tax cost of twenty eight percent (28%) from Wife's share of the FERS Supplement, as argued by Husband in his letter of March 30, 2015, as the Marital Dissolution Agreement details that Wife is entitled to fifty percent (50%) of Husband's gross monthly annuity. OPM defines "gross annuity" as the amount of self-only annuity, less any applicable survivor reduction, but before any deduction. Thus, Wife's share of the FERS Supplement cannot be reduced

by a twenty eight percent (28%) tax cost, as the gross annuity is the amount of the annuity before deductions.

14. In the alternative, if Wife is responsible for any tax consequences attendant to the FERS Supplement, Wife should not be forced into Husband's twenty eight percent (28%) IRS tax bracket. In the parties' Permanent Parenting Plan, entered July 16, 2014, Husband's gross monthly income was listed at \$4,597, making his yearly income \$55,164. However, Husband's 2014 federal income tax return reveals that Husband's adjusted gross income in 2014 was \$214,174. This discrepancy was due, in part, to Husband's seventy thousand dollar (\$70,000) withdrawal from his Federal Employee Thrift Savings Account, agreed to in a Consent Order on Petition to Require Husband to Sign Contracts and Utilize Marital Funds for School Tuition, entered by the Court on April 4, 2014. Yet when Husband's 2014 wages, in the amount of \$52,309, and the \$70,000 withdrawal are added together, Husband's 2014 income only amounts to \$122,309, not \$214,174. Husband must be required to account for this discrepancy and Wife should not be penalized for Husband's excessive withdrawals from his Federal Employee Thrift Savings Account. Therefore, if Wife is responsible for any tax consequences attendant to the FERS Supplement, Wife should not be responsible for a federal income tax cost of twenty eight percent (28%) on her portion of the FERS Supplement.

15. Wife additionally alleges that her share of the FERS Supplement cannot be reduced by the costs associated with the parties' children proposed by Husband in his letter of March 30, 2015, including the cost of homeowner's insurance in January of 2015. Wife further alleges that her share of the FERS Supplement cannot be reduced in the future due to Husband's excessive withdrawals from his Federal Employee Thrift Savings

Account, as proposed by Husband in his letter of March 30, 2015.

16. Wife alleges that Husband was required to pay Wife six hundred eighty five dollars (\$685) a month pursuant to the Marital Dissolution Agreement and subsequent Orders of this Court, yet Husband did not pay this amount in December of 2014, or in January, February, March, April, May, or June of 2015. Husband currently has an arrearage of four thousand seven hundred and ninety five dollars (\$4,795) for unpaid FERS benefits. Wife alleges that Husband's actions in refusing to pay fifty percent (50%) of his FERS Supplement to Wife for the months of December of 2014, January of 2015, February of 2015, March of 2015, April of 2015, May of 2015, and June of 2015 are willful and intentional, and in direct violation of Orders of this Court. As such, Wife alleges that this Honorable Court should find Husband to be in willful civil and criminal contempt of Court, and punish Husband to the full extent of T.C.A. § 29-9-101 et. seq.

17. In addition to failing to pay Wife her share of the FERS Supplement for the past seven (7) months in violation of the Marital Dissolution Agreement, Husband has also failed to reimburse Wife for his share of the parties' children's expenses pursuant to the Permanent Parenting Plan, including, but not limited to, St. George's Independent School fees, books, meals, and other expenses, the cost of Camp Bear Track, the cost of competitive soccer, and uncovered reasonable and necessary medical, dental, and orthodontic expenses.

Wife notified Husband of his need to pay his share of the children's back to school and medical expenses in December of 2014. (A copy of said email is attached hereto as Exhibit "E"). Husband responded with a handwritten note, indicating his refusal to reimburse Wife for many of these expenses by stating "contact [your] lawyer." (A copy of

said note is attached hereto as Exhibit "F"). Subsequently, Wife often refrained from sending bills for the children's expenses to Husband, as Husband responded with refusal to reimburse or did not respond at all. Thus, Husband has not reimbursed Wife for many of the children's expenses, which include, but are not limited to, the following:

11/14/14	Prescription medication	\$79.57
12/21/14	Prescription medication	\$11.36
1/6/15	Co-pays for dermatologist	\$60
1/23/15	Prescription medication	\$40.41
2/26/15	Dental cleaning	\$185
3/2/15	Co-pay for ortho rehab	\$70
3/6/15	Memphis Radiological appointment	\$29.28
3/15/15	Prescription medication	\$131.41
3/31/15	Child's passport for Senior trip	\$110
4/4/15	Prescription medication	\$13.78
4/6/15	Co-pay for ortho rehab	\$30
4/16/15	Co-pay for ortho rehab	\$30
5/13/15	Prescription medication	\$33.41
5/28/15	Co-pay for ortho rehab	\$30
5/28/15	Prescription medication	\$4.36
6/15	Prescription medication	\$13.55
	Back to school expenses	\$201.38
	Camp Bear Track	\$900

Husband is responsible for fifty percent (50%) of the total cost associated with the above-listed expenses, therefore, the total amount owed by Husband for these expenses is \$986.

The children's healthcare providers have similarly attempted to contact Husband regarding amounts owed and have been met with no response. By way of example, on April 20, 2015, after repeated attempts by Methodist Healthcare to contact Husband regarding a bill for the parties' child's leg injury, Wife's counsel wrote a letter to Husband's counsel regarding Husband's responsibility for \$349.59 of the Methodist Healthcare bill. On May 4, 2015, Husband's counsel indicated that Husband had been made aware of the bill. However, the bill has not yet been paid. (Copies of said letters are attached hereto

as collective Exhibit "G"). Likewise, although the children's dentist office has contacted Husband directly regarding the payment of recent bills, Husband has not responded and has made no payment towards the amounts owed.

18. Wife alleges that Husband's actions in refusing to pay fifty percent (50%) of the children's expenses pursuant to the Permanent Parenting Plan, including, but not limited to, St. George's Independent School fees, books, meals, and other expenses, the cost of Camp Bear Track, the cost of competitive soccer, and uncovered reasonable and necessary medical, dental, and orthodontic expenses, are willful and intentional, and in direct violation of Orders of this Court. As such, Wife alleges that this Honorable Court should find Husband to be in willful civil and criminal contempt of Court, and punish Husband to the full extent of T.C.A. § 29-9-101 et. seq.

19. Wife alleges that this Honorable Court should award Wife her reasonable attorney's fees and suit expenses for the necessity of having to file this Petition.

WHEREFORE, PREMISES CONSIDERED, WIFE PRAYS AS FOLLOWS:

- a. That proper process be served upon Husband;
- b. That this Honorable Court set this matter for hearing on a date as soon as practical;
- c. That this Honorable Court immediately order Husband to pay Wife fifty percent (50%) of his FERS Supplement under the Civil Service Retirement System, to reimburse Wife for the unpaid months of December of 2014, January of 2015, February of 2015, March of 2015, April of 2015, May of 2015, and June of 2015, for a total of four thousand seven hundred ninety five dollars (\$4,795);
- d. That this Honorable Court immediately order Husband to reimburse Wife for

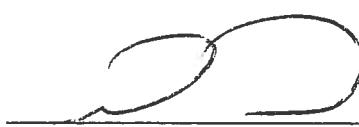
any amounts due pursuant to the parties' Permanent Parenting Plan, including all amounts set forth in this Petition;

e. That this Honorable Court find Husband to be in willful civil and criminal contempt, and that Husband be sanctioned to the full extent of T.C.A. §29-9-101, et. seq.;

f. That this Honorable Court award Wife her reasonable attorney's fees and suit expenses for the necessity of having to file this Petition; and

g. That Wife have such other relief, both general and specific, to which Wife may be entitled in the premises.

Respectfully submitted,



Mitchell D. Moskovitz (#15576)
Kirkland Bible (#031988)
SHEA MOSKOVITZ & MCGHEE
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
(901) 821-0044
Attorneys for Plaintiff/Petitioner

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing has been forwarded to Tracy Eaton, Attorney for Husband, 275 Jefferson Avenue, Memphis, Tennessee 38103, via facsimile and U.S. Mail, this 17th day of June, 2015.



Mitchell D. Moskovitz

FIAT

TO THE CLERK OF COURT:

Upon the filing of this Petition for Civil and Criminal Contempt, issue the Scire Facias, and set this matter for hearing on Friday, the 17th day of July, 2015 at 10:00 a.m. requiring the Respondent, Richard Jearl Parsons, to appear and defend the charge of contempt of Court for failure to obey the order of the Court and to show cause, if any he has, why he should not be held in contempt of the orders of this Court.

Have further notice given to the Respondent, Richard Jearl Parsons, that Petitioner, Kelly Colvard Parsons, has alleged that Respondent is in civil and/ or criminal contempt of the prior orders of this Court and that Petitioner intends to meet her burden of proof by showing beyond a reasonable doubt that Respondent is in civil and/or criminal contempt of this Court. When charged with criminal contempt, Respondent is not required to give evidence against himself and he is presumed innocent until proven guilty beyond a reasonable doubt. Petitioner intends to additionally and/or alternatively prove by clear and convincing evidence that Respondent is in civil contempt of this Court.

Judge James Russell
JUDGE
DATE: 6/22/15

A TRUE COPY ATTEST

JIMMY MOORE, Clerk

By Asst. Clerk D.C.

WARNING

THIS PETITION PLACES YOU IN JEOPARDY OF BEING FOUND IN CIVIL AND CRIMINAL CONTEMPT OF THIS COURT'S ORDERS. EACH INCIDENT OF CRIMINAL CONTEMPT CAN RESULT IN YOUR INCARCERATION IN JAIL ON CONTEMPT CHARGES. YOU HAVE THE RIGHTS OF A CRIMINALLY ACCUSED PERSON, THE RIGHT TO COUNSEL, AND THE PRESUMPTION OF INNOCENCE.

OATH

I, Kelly Colvard Parsons, hereby state under oath that the facts contained in the foregoing Petition are true and correct to the best of my knowledge, information and belief.

Kelly Colvard Parsons
Kelly Colvard Parsons

STATE OF TENNESSEE

COUNTY OF SHELBY

Personally appeared before me, Mindy Brucker, a Notary Public of the state and county aforesaid, Kelly Colvard Parsons, with whom I am personally acquainted (or proven to me on the basis of satisfactory evidence), and who acknowledged execution of the within instrument for the purposes contained therein.

WITNESS my hand, at office, this the 12 day of June, 2015.

Mindy Brucker
Notary Public

My Commission Expires:

MY COMMISSION EXPIRES:
July 30, 2017



SHEA MOSKOVITZ & MCGHEE

ATTORNEYS AT LAW
530 OAK COURT DRIVE • SUITE 355
MEMPHIS, TENNESSEE 38117-3726

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* Rule 31 Listed Family Mediator

**Licensed in Mississippi

° Trained Collaborative Practice Attorney

***Rule 31 Listed General Civil Mediator

★Rule 31 Listed General Civil/Family Mediator

January 15, 2015

Larry Rice, Esq.
275 Jefferson Ave.
Memphis, TN 38103

Re: Kelly Colvard Parsons v. Richard Jearl Parsons

Dear Larry:

Enclosed please find self-explanatory correspondence I received from Blake Bourland. As indicated, certain accounts are not divisible pursuant to Blake Bourland's investigation. Thus, please advise if your client will pay my client the percentages as outlined in the Final Decree/Marital Dissolution Agreement by Consent Order, or if it will be necessary that we file the requisite pleading before Judge Russell. I look forward to hearing from you.

With very best wishes I remain,

Sincerely,

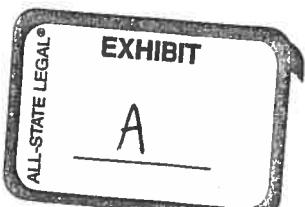
Dictated, not reviewed

Mitchell D. Moskovitz

MDM/cl

Enclosure

cc: Kelly Parsons



Mitch Moskovitz

From: Blake Bourland <bbourland@evanspetree.com>
Sent: Thursday, January 15, 2015 11:16 AM
To: Cheryl Lockhart; Mitch Moskovitz
Cc: kkcpazel@aol.com
Subject: RE: Parsons matter

Mitch:

As I mentioned in a previous email, I received correspondence from OPM that the FERS supplement is not divisible. I have attempted to follow up with OPM numerous times about this and get more clarify and have gotten none. I am aware of no statute or regulation that prohibits division. I called the Office of Special Counsel yesterday in hopes of talking to a fellow attorney about this and left a message with someone. I am hoping for a return call in the next day or two. If I don't, I will try again with a letter.

Blake W. Bourland
Attorney at Law

EVANS | PETREE PC
1000 Ridgeway Loop Road, Suite 200
Memphis, Tennessee 38120
Phone: 901.525.6781 | Direct: Ext. 4611
Fax: 901.374.7485 | Direct Fax: 901.374.7485

bbourland@evanspetree.com
www.evanspetree.com

This message contains confidential information and is intended only for the individual named. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail transmission cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. The sender therefore does not accept liability for any errors or omissions in the contents of this message, which arise as a result of e-mail transmission. If verification is required please request a hard-copy version.

-----Original Message-----

From: Cheryl Lockhart [mailto:clockhart@smmfamilylaw.com]
Sent: Monday, January 12, 2015 11:08 AM
To: Blake Bourland
Cc: kkcpazel@aol.com
Subject: FW: Parsons matter

For your review

bps: Kelly: If you have not heard from me by January 26, 2015, please call me regarding
your matters. Mitch

FAX TRANSMISSION
SHEA MOSKOVITZ & MCGHEE

Attorneys at Law
530 Oak Court Drive • Suite 355
Memphis, Tennessee 38117-3726
Telephone: 901.821.0044
Telefax: 901.821.0057 and 901.821.0581

COMMENT:

CONFIDENTIALITY NOTE:

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MEMORY TRANSMISSION REPORT

TIME : 01-15-'15 17:41
FAX NO.1 : 9018210581
NAME : Shea Moskovitz

FILE NO.	:	903
DATE	:	01.15 17:39
TO	:	85266702
DOCUMENT PAGES	:	3
START TIME	:	01.15 17:39
END TIME	:	01.15 17:41
PAGES SENT	:	3
STATUS	:	OK

*** SUCCESSFUL TX NOTICE ***

FAX TRANSMISSION
SHEA MOSKOVITZ & MCGHEE

Attorneys at Law
530 Oak Court Drive • Suite 355
Memphis, Tennessee 38117-3726
Telephone: 901.821.0044
Telefax: 901.821.0057 and 901.821.0581

COMMENT:

CONFIDENTIALITY NOTE:

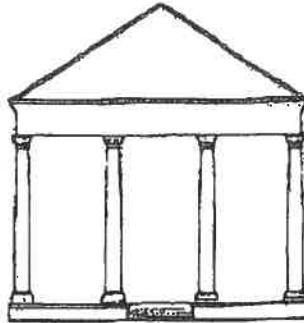
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RICE, AMUNDSEN & CAPERTON, PLLC

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AMY J. AMUNDSEN †**
G. COBLE CAPERTON *

ASSOCIATES
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JENNIFER BELLOTT ♦
MARY L. WAGNER ♦
ERIN O'DEA
JESSICA FARMER
TRACY A. EATON

1925-2002
GEORGE L. RICE, JR.



275 JEFFERSON AVENUE
MEMPHIS, TENNESSEE 38103

Phone (901) 526-6701
Fax (901) 526-6702

PARALEGALS
ANDREA SCHULTZ, CP †
CARLA BAKER
SUSAN M. NEW, ACP ♦
STACEY PIPKIN
PATRICIA REEVES

LEGAL ASSISTANT
CYNTHIA McCORMICK

February 26, 2015

Mitch Moskovitz, Esq.
Kirkland Bible, Esq.
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
Sent Via U.S. Mail and Facsimile to (901) 821-0581

Re: *Parsons vs. Parsons*
CT-004932-13

Dear Counsel:

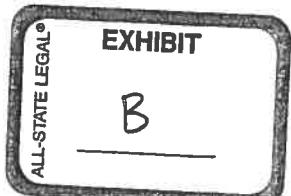
Pursuant to the parties' *Permanent Parenting Plan Order*, enclosed please find copies of Mr. Parsons' tax documents. Please advise if you were able to speak with Mr. Bourland last week regarding the outstanding FERS Supplement issue. As I stated during our phone conversation last week, Mr. Parsons is working with his tax advisor to come up with an alternative in the event that the FERS Supplement cannot be divided and Mr. Parsons has also applied to refinance the marital residence. Please let me know if you have any questions.

Sincerely,

Tracy Eaton

Tracy Eaton

TE/
Enclosures as stated
CC: Rick Parsons
l:\parsons\{post-div\}\ers 2015\oc\2.26.15 epf tax documents.doc



† Certified Family Law Specialist/★ Super Lawyer/+ Fellow, International and American Academy of Matrimonial Lawyers/
* Rule 31 Family Law Mediator/Ω National Academy of Family Law Attorneys/★ Rising Star/♦ Licensed also in Mississippi/
♦ Advanced Certified Paralegal/ † Certified Paralegal

8332

Form (Rev. January 2010)

Department of the Treasury
Internal Revenue Service**Release/Revocation of Release of Claim
to Exemption for Child by Custodial Parent**

OMB No. 1545-0074

Attachment
Sequence No. 115

► Attach a separate form for each child.

Name of noncustodial parent:

RICHARD KELAN PARSONSNoncustodial parent's
social security number (SSN) ►**233 82 9759****Part I. Release of Claim to Exemption for Current Year**

I agree not to claim an exemption for

RICHARD KELAN PARSONS

Name of child

for the tax year **2014**

Signature of custodial parent releasing claim to exemption

233 82 9759**2/19/15**

Note. If you choose not to claim an exemption for this child for future tax years, also complete Part II.

Part II. Release of Claim to Exemption for Future Years (If completed, see Noncustodial Parent on page 2.)

I agree not to claim an exemption for

Name of child

for the tax year(s)

(Specify. See Instructions.)

Signature of custodial parent releasing claim to exemption

Custodial parent's SSN

Date

Part III. Revocation of Release of Claim to Exemption for Future Year(s)

I revoke the release of claim to an exemption for

Name of child

for the tax year(s)

(Specify. See Instructions.)

Signature of custodial parent revoking the release of claim to exemption

Custodial parent's SSN

Date

General Instructions**What's New**

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot attach certain pages from the decree or agreement instead of Form 8332. See *Release of claim to exemption* below.

Definition of custodial parent. New rules apply to determine who is the custodial parent and the noncustodial parent. See *Custodial Parent and Noncustodial Parent* on this page.

Purpose of Form

If you are the custodial parent, you can use this form to do the following.

- Release a claim to exemption for your child so that the noncustodial parent can claim an exemption for the child.
- Revoke a previous release of claim to exemption for your child.

Release of claim to exemption. This release of the exemption will also allow the noncustodial parent to claim the child tax credit and the additional child tax credit (if either applies). Complete this form (or sign a similar statement containing the same

information required by this form) and give it to the noncustodial parent. The noncustodial parent must attach this form or similar statement to his or her tax return each year the exemption is claimed. Use Part I to release a claim to the exemption for the current year. Use Part II if you choose to release a claim to exemption for any future year(s).

Note. If the decree or agreement went into effect after 1984 and before 2009, you can attach certain pages from the decree or agreement instead of Form 8332, provided that these pages are substantially similar to Form 8332. See *Post-1984 and pre-2009 decree or agreement* on page 2.

Revocation of release of claim to exemption. Use Part III to revoke a previous release of claim to an exemption. The revocation will be effective no earlier than the tax year following the year in which you provide the noncustodial parent with a copy of the revocation or make a reasonable effort to provide the noncustodial parent with a copy of the revocation. Therefore, if you revoked a release on Form 8332 and provided a copy of the form to the noncustodial parent in 2010, the earliest tax year the revocation can be effective is 2011. You must attach a copy of the revocation to your tax return each year the exemption is claimed as a result of the revocation. You must also keep for your records a copy of the revocation and evidence

of delivery of the notice to the noncustodial parent, or of reasonable efforts to provide actual notice.

Custodial Parent and Noncustodial Parent

The custodial parent is generally the parent with whom the child lived for the greater number of nights during the year. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. For details and an exception for a parent who works at night, see Pub. 501.

Exemption for a Dependent Child

A dependent is either a qualifying child or a qualifying relative. See your tax return instruction booklet for the definition of these terms. Generally, a child of divorced or separated parents will be a qualifying child of the custodial parent. However, if the special rule on page 2 applies, then the child will be treated as the qualifying child or qualifying relative of the noncustodial parent for purposes of the dependency exemption, the child tax credit, and the additional child tax credit.

1 Wages, tips, other comp. 24088.50	2 Federal income tax withheld 2892.46		
3 Social security wages 24088.50	4 Social security tax withheld 1493.40		
5 Medicare wages and tips 24088.50	6 Medicare tax withheld 369.26		
d Control number 0800035225 WZC	Dept. 28326	Corp. RA14	Employer use only 3673
c Employer's name, address, and ZIP code RAYTHEON TECHNICAL SERVICES COMPANY LLC P O BOX 7000 GREENVILLE, TX 75403			
b Employee's FED ID number 04-2305772	a Employee's SBA number 233-82-9759		
7 Social security tips	8 Allocated tips		
9 [Redacted]			
10 Dependent care benefits			
11 Nonqualified plans			
12a			
12b			
12c			
12d			
13 State emp. Faz. plan 2nd party sick pay			
e/f Employee's name, address and ZIP code RICHARD J PARSONS 5075 ROWEN OAK RD COLLIERVILLE, TN 38017			
15 State	Employer's state ID no.	16 State wages, tips, etc.	
17 State income tax		18 Local wages, tips, etc.	
19 Local income tax		20 Locality name	

FOLD AND DETACH HERE

DIVISION OF EMPLOYMENT SECURITY
DEPT OF LABOR AND WORKFORCE DEVELOPMENT
SPECIAL SERVICES UNIT
220 FRENCH LANDING DRIVE
NASHVILLE TN 37243-1002

Type or print
PAYER'S
name, address,
zip code, and
Federal
Identifying
Number

2014

Statement for
Recipients of
Unemployment
Compensation
Payments
Copy B
for Recipient

RECIPIENT'S IDENTIFYING NUMBER	TOTAL UNEMPLOYMENT COMPENSATION PAYMENT	FEDERAL INCOME TAX WITHHELD
233-82-9759	5,010.00	510.00

TYPE OR PRINT RECIPIENT'S NAME, ADDRESS, AND ZIP CODE BELOW

RICHARD J PARSONS
5075 ROWEN OAK ROAD
COLLIERVILLE, TN 38017

ACCT NBR LABU808257

This is important tax information and
is being furnished to the Internal
Revenue Service. If you are required
to file a return, a negligence penalty
or other sanction may be imposed on
you if this income is taxable and the
IRS determines that it has not been
reported.

Services Online

Privacy Act | Security | Using Services Online | Contact Us | Help

Request for Form 1099-R

OFFICE OF PERSONNEL MANAGEMENT
RETIREMENT OPERATIONS
P.O. BOX 45
BOYERS, PA 16017-0045

STATEMENT OF ANNUITY PAID
Copy B - File with Federal tax
return.

2014

OMB No. 1545-0119
Form: 1099-R
Distributions From
Pensions, Annuities,
Retirement or Profit-
Sharing Plans, IRAs,
Insurance Contracts, etc.

PAYER'S Federal Identification 52-6083699	Recipient's ID No. (Annuitant) 233-82-9759	Account Number (Retirement Claim No.) CSA86585170	1. Gross distribution 77973.00
5. Employee Contributions / Designated ROTH Contributions or Insurance Premiums 5318.95	2a. Taxable amount UNKNOWN		
7. Distribution Code(s) 7-NONDISABILITY	4. Federal Income Tax Withheld 12792.92		
9b. Total Employee Contributions 38351.00	PAID TO RICHARD J PARSONS 5075 ROWEN OAK RD COLLIERVILLE TN 38017	12. State tax withheld NONE	13. State/Payer's state no.
		12. State tax withheld NONE	13. State/Payer's state no.

GROSS ANNUITY REDUCED BY 2367.00 PAID TO KELLY C PARSONS UNDER COURT-ORDERED APPORTIONMENT.
TAXABLE AMOUNT NOT DETERMINED.

Please use the Print or View PDF button to download.

CORRECTED (if checked)			OMB No. 1545-0119
1. Gross distribution \$ 80000.00			2a. Taxable amount \$ 80000.00
2b. Taxable amount not determined			Total distribution
3. Capital gain (included in box 2a) \$ 0.00			4. Federal income tax withheld \$ 14841.24
5. Employee contributions/ Designated Roth contributions or insurance premiums \$ 0.00			6. Net unrealized appreciation in employer's securities \$ 0.00
7. Distribution code(s) 2			8. Other \$ 0.00
9a. Your percentage of total distribution %			9b. Total employee contributions \$ 0.00
10. Amount allocable to IRR within 5 years \$ 0.00			11. 1st year of design. Roth contrib. \$ 0.00
12. State tax withheld \$ 0.00			13. State/Payer's state number TN 521529691
15. Local tax withheld \$ 0.00			16. Name of locality 17. Local distribution \$ 0.00
PAYER'S Federal ID# 52-1529691 RECIPIENT ID# XXX-XX-9759 Account #: (see instructions) 20150107223300165026			

2014
Form 1099-R
Distributions From
Pensions, Annuities,
Retirement or
Profit-Sharing Plans,
IRAs, Insurance
Contracts, etc.

This information is being furnished to the Internal Revenue Service.

Copy 2
File this copy with your State, City, or Local income tax return, when required

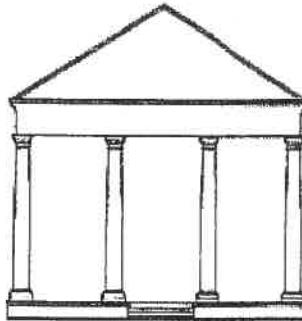
Department of the Treasury - Internal Revenue Service

RICE, AMUNDSEN & CAPERTON, PLLC

LARRY RICE†★
AMY J. AMUNDSEN †**
G. COBLE CAPERTON *

ASSOCIATES
NICK RICE ★
JENNIFER BELLOTT
MARY L. WAGNER ♦
ERIN O'DEA
JESSICA FARMER
TRACY A. EATON

1925-2002
GEORGE L. RICE, JR.



275 JEFFERSON AVENUE
MEMPHIS, TENNESSEE 38103

Phone (901) 526-6701
Fax (901) 526-6702

PARALEGALS
ANDREA SCHULTZ, CP †
CARLA BAKER
SUSAN M. NEW, ACP ♦
STACEY PIPKIN
PATRICIA REEVES

LEGAL ASSISTANT
CYNDY McCRRORY

March 30, 2015

Mitch Moskovitz, Esq.
Kirkland Bible, Esq.
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
Sent Via U.S. Mail and Facsimile to (901) 821-0581

Re: *Parsons vs. Parsons*
CT-004932-13

Dear Counsel:

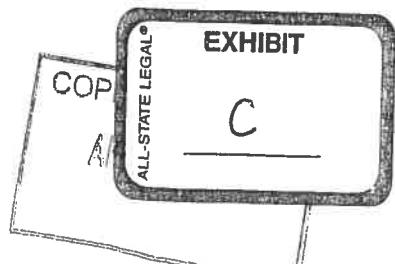
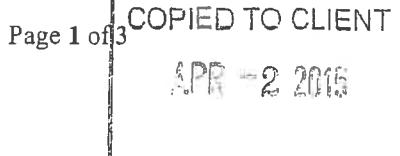
In response to the options outlined in your March 23rd correspondence, Mr. Parsons did not have an objection to either option. I believe that Mr. Parsons took care of the issue directly with the title company. Please advise if we still need to take any additional steps or confirm that Ms. Parsons has received the payment for her interest in the marital home.

Enclosed please find a document from Mr. Parsons' tax advisor. I have also enclosed the summary of Mr. Parsons' retirement benefits for your convenience. As you can see there was no way to determine the tax implications of the FERS Benefit Supplement based on the paperwork provided to Mr. Parsons. Mr. Parsons sought the advice of Mr. Davis to determine the tax implications of the FERS Benefit Supplement. Mr. Davis is of the opinion that the marginal federal income tax cost of one-half of the FERS Benefit Supplement is Twenty-Eight Percent (28%). As a reminder, Mr. Parsons FERS Benefit Supplement is currently One Thousand Three Hundred Seventy Dollars (\$1,370.00) per month; however it is likely that the amount will reduce shortly due to the large withdrawal from Mr. Parsons' Thrift Savings account for 2014 tuition and mortgage payments.

Each of the parties owe each other reimbursement for expenses relating to the children. Therefore, Mr. Parsons proposes the following for Ms. Parsons share of the FERS Benefit Supplement for December 2014 – March 2015:

Current Supplement Gross \$1,370.00
1/2 = \$685 (less 28% - \$192)

Page 1 of 3



Ms. Parsons' share: \$493.00 (before deductions)

December:

Expenses Mr. Parsons has paid

Logan to Ortho One (Doctor) twice---- Office call	\$60	Ms. Parsons' share	\$30.00
Logan's Concerta	\$120.33	Ms. Parsons' share	\$60.16
Logan's Zyrtec	\$32.48	Ms. Parsons' share	\$16.24
Kelan's meds	\$10.66	Ms. Parsons' share	\$5.33
Kelan's bal from Dr. Burris	\$148.00	Ms. Parsons' share	\$74.00

Subtotal.....\$185.73

Expenses Ms. Parsons has paid

Boys medical expenses	\$109.57	Mr. Parsons' share	\$54.78
Misc.	\$15.00	Mr. Parsons' share	\$7.50
Book for school	\$10.53	Mr. Parsons' share	\$5.27

Subtotal.....\$67.55

For a total of **\$ 118.18** to be subtracted from the supplement for the month of December.

January:

Expenses Mr. Parsons has paid

Home owners insurance (State Farm)	\$1,273.50	Ms. Parsons' share	\$636.75
Kelan appointment Ped's East	\$20.00	Ms. Parsons' share	\$10.00
Logan's food expenditures on school function:			
1/27 Chick-fil-a, Jackson, TN	\$6.68	Ms. Parsons' share	\$3.34

For a total of **\$650.08** to be subtracted from the supplement for the month of January.

February:

Expenses Mr. Parsons has paid

Dr. Burris account balance	\$85.00	Ms. Parsons' share	\$42.50
Ortho One Balance (Kelan)	\$54.33	Ms. Parsons' share	\$27.17
Logan's food expenditures on school function:			
2/28 Outback, Brentwood, TN	\$18.24	Ms. Parsons' share	\$9.12
2/26 Chili's, Jackson, TN	\$11.85	Ms. Parsons' share	\$5.93

For a total of **\$84.72** to be subtracted from the supplement for the month of February.

SUMMARY FOR AMOUNTS OWED TO MS. PARSONS for December 2014 – March 2015:

December	\$	374.82
January	\$	-157.08
February	\$	408.28
March	\$	<u>493.00</u>
	\$	1,119.02

Because the FERS Supplement cannot be divided through a court order, Mr. Parsons proposes that he will write Ms. Parsons a check for One-Half (1/2) of the gross supplement he receives minus Twenty-Eight percent (28%). Also from that amount, Mr. Parsons will deduct any costs associated with the children (that the parties are required to split) that Mr. Parsons paid in the prior month. Mr. Parsons will provide documentation of such expenses with the check.

Mr. Parsons will provide the check within Ten (10) days of receipt of the supplement. Typically, Mr. Parsons receives the check on the first of the month.

Please advise if Ms. Parsons is agreeable to the above proposal. I will provide a check immediately for the December 2014-March 2015 FERS Supplement.

Sincerely,


Tracy Eaton

TE/

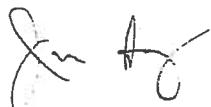
Enclosures as stated

cc: Rick Parsons

l:\parsons\{post-div}\crs 2015\oc\3 30.15 response re house and fers supp.doc

Rick, the marginal federal income tax cost of one-half of your FERS CSA Annuity Supplement (\$1,370 per month x 1/2 = \$685 per month) is \$192 per month or 28% of the amount.

Yours very truly,



Frazee Ivy Davis, PLC

YOUR FEDERAL RETIREMENT BENEFITS

Dear Retiree

This *personalized* booklet describes your monthly benefits, and provides other essential information. Review it carefully and keep it with your important papers and documents.

Federal employees play a valuable role in our country's workforce. We care for national parks, conduct research on treating and curing disease, and perform the important work of the American government. Our country needs and depends on us. Your years in the Federal Government have been significant in helping our nation grow and prosper. During your service in the Federal workforce, you have earned and accrued certain retirement benefits. Now that you have stepped away from active Federal employment, it is time to receive and enjoy these benefits.

The Office of Personnel Management (OPM) can help you make the transition to retirement. We are here to answer your questions and explain your retirement benefits in detail. Contact us at www.servicesonline.opm.gov, or call us toll-free at 1-888-767-6738. To see how you can help with OPM's Green Initiative, see "How To Contact OPM".

Our best wishes on a happy and healthy retirement. OPM looks forward to serving you in the years ahead.

90133
Retirement Operations
Office of Personnel Management

YOUR MONTHLY BENEFIT

Monthly Benefit

Your benefits began:

December 1, 2013

Date of first regular monthly payment:

February 1, 2014

Your initial gross monthly retirement benefit is:

\$5,325.00

ur retirement benefit is payable on the first business day of each month. Each monthly payment represents benefits for the prior month (e.g., the February 1, 2014 payment is for the month of January).

YOUR MONTHLY BENEFIT

Monthly Additions And Deductions

The net amount of your first regular payment: \$5,162.05

If the net amount ever changes for any reason, we will send you a Notice of Annuity Adjustment explaining the change.

Current Gross Monthly Benefit

\$5,325.00

Less:/Plus:

Health Insurance Premium	-444.12
Federal Income Tax	-1,034.55
Basic Life Insurance	-54.28
FERS Benefit Supplement	+1,370.00
Net Monthly Benefit	\$5,162.05

Because you retired under FERS but are not yet eligible for Social Security retirement benefits, you will receive a FERS Annuity Supplement of \$1,370.00, in addition to your monthly annuity benefit shown above. The Benefit Supplement may continue until you become eligible for Social Security, generally at age 62, subject to data provided in the annual Annuity Supplement Survey.

See Retroactive Benefits Explanation for adjustment payment information.

Please note that although your retirement benefit provides for survivor benefits, (see Survivor Benefits chapter), you will not see separate monthly deductions for that coverage. Instead, the cost of the survivor benefit was factored into the computation of your gross monthly benefit shown above.

YOUR BENEFIT COMPUTATION

Many factors go into the computation of your monthly benefit. The following information summarizes the major components of your benefit computation.

Type Of Computation

You received the special computation given to eligible air traffic controllers.

Average Salary

The "high-3" average salary in your case is: **\$162,912.00**

Your benefit is based, in part, on the highest average salary during any three year period while you were employed. This three year period does not always occur in the last three years of employment. We have ensured that the average salary we computed is the highest average applicable to your salary history.

Length Of Service

Your benefit is also based, in part, on the amount of Federal service you performed as an employee. Your retirement records showed the following:

Military service included in total: 00 Years, 00 Months
Total Federal Service: 29 Years, 07 Months

SURVIVOR BENEFITS

In the event of your death, your survivors should call our Retirement Information Office at: **(1-888) 767-6738**.

You elected to provide survivor benefits as follows based upon the full amount of the annuity. As noted on your retirement application, you may change your election by filing a new election in writing not later than 30 days after the date of your first regular monthly payment.

The reduction to provide survivor benefits is made from your basic annual annuity at retirement. There are no separate monthly deductions for providing survivor annuities.

Surviving Spouse

Name:

KELLY K

Surviving Children

Any dependent, unmarried children under age 18 (or disabled children over 18 if disabled prior to age 18, or full-time students under age 22) could be eligible for a survivor annuity.

Cost-of-living increases to your annuity will increase the value of your survivor benefits.

HEALTH INSURANCE BENEFITS

HEALTH INSURANCE BENEFITS

Your Federal Employees Health Benefits coverage is described below:

Your Plan name:

BLUE CROSS BLUE SHIELD
Self-And-Family

Enrollment code:

105

Your cost each month:
Government share:

444.12
948.18

Total cost:

1,392.30

Medicare

For retirees, Medicare is the primary health benefits provider for most eligible individuals age 65 and over. When you reach age 65, you should contact your local Social Security office or call the toll-free number under "Other Useful Numbers" in the chapter on "How To Contact OPM" to obtain Medicare information.

Other Information

Self and Family

You are enrolled under a Self and Family plan. You may change to Self Only at any time. However, if you switch to Self Only, you can only change back to Self and Family under special circumstances such as: the birth or adoption of a child, a change in marital status, or an open season. Family members who lose coverage under your plan (i.e., a non-disabled child who reaches 26) may qualify for Temporary Continuation of Coverage (TC, TCC) for up to 36 months. Under TCC, the covered individual must pay the full cost of coverage (individual and government share), plus an administrative fee of 2%.

Health Benefits Open Season

Once a year, we hold a Health Benefits Open Season during which you can change plans, or switch from Self Only to Self and Family. We will provide information prior to the beginning of Open Season.

LIFE INSURANCE BENEFITS

Your life insurance coverage under the Federal Employees' Group Life Insurance Program, is based on your coverage at the time of separation, your final salary, and elections at retirement. You cannot carry any coverage into retirement that you have not had continuously since your earliest opportunity to elect, or for 5 years immediately preceding retirement, whichever is shorter.

Pic Life Insurance - Your Basic Life insurance amount at retirement is \$167,000. This is the result of taking your final salary, rounded to the next thousand (if it is not an even thousand), and adding \$2,000.

You elected a 75% reduction schedule for your Basic Life insurance. This means the amount payable on your Basic Life insurance begins to reduce by 2 percent of the original amount per month beginning the second month after you attain age 65, until it reaches 25% of face value. Your cost for this coverage reduces to zero at age 65.

Living Benefits

If you become afflicted with a terminal illness (prognosis 9 months or less to live), you may apply for and receive a Living Benefit payment equal to what your Basic life insurance amount will be 9 months after the date the Office of Federal Employees' Group Life Insurance receives your application, reduced by a nominal amount to make up for lost earnings to the Life Insurance Fund. Once you receive a Living Benefit payment and cash or deposit the check, the election is irrevocable. A Living Benefit election has no effect on any Optional coverage held. If you assign your life insurance prior to receiving a Living Benefit, neither you nor the assignee may elect a Living Benefit.

Assignment

You may assign your life insurance at any time. Assignment means you transfer ownership of your life insurance to someone else, but you continue to be responsible for payment of premiums. An assignment applies to all coverages held (Basic and Options), except Option C, Family, which cannot be assigned. Once you assign your life insurance, you give up the right to designate a beneficiary, or to reduce, cancel or convert your coverage (except for the initial Reduction Schedule election, which you still get to make at retirement). Also, if you assign your life insurance, neither you nor the assignee may then apply for or receive a Living Benefit based on your coverage.

LIFE INSURANCE BENEFITS

Other Information

Unless you assign your life insurance, you can cancel all of your coverage, or any one of the Options (A, B or C), or reduce the number of multiples under Additional or Family (Options B or C) at any time. Any cancellation or reduction must be in writing, and is irreversible once in effect. If you cancel Basic, any Optional coverage you have is also canceled. You cannot increase your coverage after retirement, or reinstate any coverage previously cancelled. If you elected 50% Reduction or No Reduction, you can change to 75% Reduction, but not the other way around (you also cannot switch from No Reduction to 50% Reduction, or the other way around). Also, the Accidental Death and Dismemberment coverage you had automatically as an employee ended at retirement.

CONTRIBUTIONS AND TAX INFORMATION

Your Retirement Contributions

The amount of retirement contributions to your credit is \$ 38,351.00.

If the total amount of retirement benefits paid to you (and any survivors eligible for monthly benefits) is less than the amount of your retirement contributions plus any applicable interest, the difference will be paid to your survivors or estate as a lump sum. Once you (and any survivors receiving monthly benefits) receive gross monthly benefits that exceed your contributions, there are no more contributions in your account, and no lump sum payment is made. You continue, however, to receive your monthly annuity even when your benefits paid exceed your contributions.

Recovering an amount equal to your retirement contributions for tax purposes is treated differently, and is discussed on the following page.

CONTRIBUTIONS AND TAX INFORMATION

Federal Income Tax

Your retirement benefit is subject to Federal income tax.

Because you already paid Federal income tax on your retirement contributions, you are entitled to receive an amount equal to those contributions as tax-free income. Under the IRS Simplified General Rule, a portion of each monthly payment is tax-free, and represents the recovery of your previously taxed contributions. The remaining portion of each monthly payment is fully taxable. You continue to claim this tax-free amount until the total tax-free amounts claimed equal your retirement contributions. At that time, all of your benefit becomes taxable.

Federal Income Tax Withholding

Your retirement benefit is subject to Federal income tax withholding.

We are withholding Federal income tax at the rate applicable to a single individual claiming 3 withholding allowances. This withholding rate results in a monthly deduction of \$1,034.55.

You can start, stop, or change your Federal income tax withholding at any time by contacting us at www.servicesonline.opm.gov. See chapter on "How To Contact OPM" for detailed instructions.

CONTRIBUTIONS AND TAX INFORMATION

Useful IRS Publications

You may find the following IRS Federal income tax publication useful in answering your Federal tax questions:

IRS Publication 171
Tax Guide to U.S. Civil Service
Retirement Benefits

To ask for this and other publications, you can call the IRS at 1-800-829-3676.

State Income Tax

We cannot provide specific information on the tax treatment of your retirement benefits for state tax purposes. You should contact your state tax office for further assistance.

H00000140

RETROACTIVE BENEFITS EXPLANATION

Adjustment Payment Information

HOW TO CONTACT OPM

Contacting Us On The Internet

You are due a net retroactive payment of \$1,432.89.

That amount represents the difference between the interim payments already made to you, and the full amount you were due.

The following explains the computation of this adjustment payment. Any Gross Interim Pay amount listed below includes Federal Income Tax withheld from your interim payments.

Gross Benefits due from 12/01/2013 through 12/31/2013:

\$5,325.00

Less:/Plus:

Health Insurance Premium	-\$433.63
Gross Interim Pay	-\$4,294.00
Federal Income Tax	-\$480.20
Basic Life Insurance	-\$54.28
FERS Benefit Supplement	+\$1,370.00
Net adjustment due you	\$1,432.89

Direct deposit payment in that amount has been sent to your financial institution.

You can be part of our Green Initiative by reporting any lost or missing payment, or taking any of the other actions below, through Services Online at our web site. For any of the following actions you will need your civil service annuity (CSA) claim number and the password you should have already received. If you need a new password, visit www.servicesonline.opm.gov and select the Forgot Claim Number or Password link located in the Log In area.

- *Provide or update your email address;
- *Start, stop, or change your Federal and state income tax withholding;
- *Request a duplicate tax-filing statement (1099R);
- *Change your password;
- *Establish an allotment to an organization;
- *Change your correspondence address;
- *Sign up for direct deposit, or change where your payment is sent;
- *View a statement describing your annuity payment;
- *Make a health benefits open season change.
- *Elect to receive the following electronically by OPTING-IN 1099R, Annual Notices and Information Alerts.

Please be sure to write your password in the space provided on Page 2 of this booklet upon receiving it so you will have it when you need it.

PERSONAL STATISTICS

This Explanation of Benefits was prepared
as of January 15, 2014

ame: **RICHARD J PARSONS**
ivil Service Annuity (CSA) Number: CSA 8 658517 0
e~~l~~ment System: **FERS**
eginning Date of Benefits: 12/01/2013
urrent Correspondence Address: **RICHARD J PARSONS
5075 ROWEN OAK RD
COLLIERVILLE TN 38017**

	Page
PERSONAL STATISTICS	2
YOUR MONTHLY BENEFIT	4
YOUR BENEFIT COMPUTATION	6
HEALTH INSURANCE BENEFITS	8
LIFE INSURANCE BENEFITS	10
CONTRIBUTIONS AND TAX INFORMATION	13
RETROACTIVE BENEFITS EXPLANATION	16
HOW TO CONTACT OPM	17
COST OF LIVING, ADJUSTMENTS AND NOTICES	21
PAMPHLETS AVAILABLE	23
KEEPING YOUR ADDRESS UPDATED	24

irect Deposit, Type of Account: **Checking
Account Number: 01070004784**
e amounts shown in this booklet are based upon employment
c~~o~~ns on file with us as of January 15, 2014 and your retirement
ation. If you believe any of this information is incorrect,
ease contact us at once. See the chapter "How to Contact Us" in
is booklet for instructions. Please keep this with your personal
ords for future reference.

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Page

H00000134

HOW TO CONTACT OPM

Calling About Your Benefits

You may call our Retirement Information Office at:

**1-88 US OPM RET
(1-888-767-6738) or
1-855-887-4957(TDD)***

are committed to providing you with the best customer service possible. Please have your Civil Service annuity (CSA) claim number available when you call.

*Telecommunications Device for the Deaf

We are arranging to handle more and more retirement business based on telephone calls from our customers. This is because there are many things you can do for yourself without assistance. More importantly, most of the business you will ever need to conduct with us can be done by telephone without the need to write.

If you need to write, our mailing address for general correspondence is:

**U.S. Office of Personnel Management
Retirement Operations Center
Post Office Box 45
Boyers, PA 16017-0045**

Visiting Us In Person

You are also welcome to visit us in person. Our Retirement Information Office is located at:

**U.S. Office of Personnel Management
Central Retirement Information Office
Room 1323
1900 E Street NW
Washington, DC 20415**

You will need to bring some form of identification to enter the building.

HOW TO CONTACT OPM

Contacting Us In Writing

COST OF LIVING, ADJUSTMENTS AND NOTICES

The premiums you pay for your life insurance depend on your age. The premiums we have already described will continue until you turn age 60.

Other OPM Notices

Each October, we will send you information about the upcoming Health Insurance Open Season (see Health Benefits chapter). That material will explain what kind of changes you can make in your coverage, what your new premiums will be, and if you do make a change in coverage, we will send you a confirmation that the change has been made.

By the end of each January, we will send you a form 1099R, Statement of Annuity Paid. This statement will report how much you received from OPM, any Federal and state taxes withheld, and should be used to file your tax return(s). If you do not receive the statement, please call our Retirement Information Office at **1-888-767-6738**, or contact us at www.servicesonline.opm.gov

Each time we update your address (either your direct deposit information, or your correspondence address), we will send you a confirmation of that change and let you know which will be the first payment to go to the new address, if applicable.

We have recently sent you a Retirement Reference Card, to keep as a permanent record of your retirement claim number, and how to contact us.

PAMPHLETS AVAILABLE

These are some of the pamphlets and forms available by calling OPM:

RI 38-126	Life Events And Your Retirement And Insurance Benefits
RI 84-1	Court Ordered Benefits For Former Spouses
RI 90-8	Information For FERS Annuitants
RI 90-16	Applying For Death Benefits
SF 3102	Designation Of Beneficiary - FERS
RI 90-12	Information For FERS Survivor Annuitants
RI 70-9	FEHB Enrollment Guide - CSRS & FERS Annuitants
RI 79-2	FEHB Information For Retirees and Survivor Annuitants
RI 79-27	Temporary Continuation of Coverage Under FEHB
FE6	FEGLI Claim For Death Benefits
RI 76-10	Assignment Of Life Insurance
RI 76-12	Information For Retirees About FEGLI
RI 76-14	Cancellation Of Family Optional Life Insurance
SF 2823	Designation Of Beneficiary - FEGLI

H00000144

KEEPING YOUR ADDRESS UPDATED

RICHARD J PARSONS
5075 ROWEN OAK RD
COLLIERVILLE TN 38017

It is very important that you keep your correspondence address up-to-date. We will be sending a wide variety of important information to you, and it is important that you let us know each time your correspondence address changes.

Although your payments will be sent by direct deposit to your financial institution, we will send all other material to you at the address shown above.

Providing your new address to us is easy. Just contact us at www.servicesonline.opm.gov or call our Retirement Information Office at **1-888-767-6738**. We will be happy to take the information over the phone.

Survivors, family, or estate representatives are required to notify OPM in the event of the benefit recipient's death. Life Events, such as **marriage/divorce**, **death of spouse** or **reemployment** can affect benefits and must be reported to OPM immediately using the contact information in this booklet.

All payments received from OPM after the annuitant's date of death must be returned to the Treasury Department. If payments are made by **check**, please write the beneficiary's date of death on the check and return the check to the Treasury Department address on the envelope. If payments are made by **electronic deposit**, please inform the institution of the death.

Annuity Supplement Information

Customer Service Line (724) 794-2005

Name of Retiree

RICHARD J PARSONS

CSA Claim Number

Fax Line (724) 794-4097

CSA 8 658 517 0

You are eligible to receive an annuity supplement as part of your total FERS retirement benefit. The annuity supplement is the old-age benefit that you would receive for your creditable FERS civilian service (this includes certain military service interposing FERS civilian service) from the Social Security Administration if you were eligible to receive that benefit when you retired. The supplement is computed as if you were age 62 at your annuity commencing date or minimum retirement age, whichever is later. If you retired as a Law Enforcement Officer, Firefighter, Capitol Police Officer, Air Traffic Controller or National Guard Technician, your supplement is computed as if you were age 62 at your annuity commencing date. Your annuity supplement started on 12/01/2013.

The supplement is an amount paid in addition to your monthly gross FERS annuity benefit and is identified under "Code 67" on any annuity statements that you receive from the Office of Personnel Management (OPM).

The monthly amount of your FERS annuity supplement is:

\$1,370.00

Your annuity adjustment payment for the retroactive benefits due you from 12/01/2013 through 12/31/2013 will include 1 month of annuity supplement totaling \$1,370.00. Your annuity booklet, which you should receive shortly after this notice, will provide more information about your annuity adjustment payment and retirement benefits. (Every month contains 30 days for payment purposes.)

Your first regular monthly annuity supplement payment begins on 01/01/2014, which will be reflected in your 02/01/2014 payment.

The Annuity Supplement Amount May Decrease in the Future

Salary and/or wages you earn after retirement can affect your continued receipt of the annuity supplement. Like Social Security benefits, your annuity supplement is subject to an earnings test. It is reduced if you earn more than the exempt amount during the previous year. Your annuity supplement is reduced by \$1 for every \$2 of earnings over the exempt amount. It is possible that your supplement could be reduced to \$0. The exempt amount is determined by SSA each year. For earnings during 2014 the exempt amount is \$15,120.00.

OPM will contact you every year in January while you are in receipt of an annuity supplement to ask you to report your earnings (other than annuity benefits) for the previous year. If you are employed, the amount of your annuity supplement could decrease one year and increase the next. If your supplement is reduced to \$0, you will need to contact OPM if you believe the amount of earnings in a future year enable you to resume receipt of annuity supplement benefits.

If you earn less than the exempt amount, your annuity supplement will not be reduced. Also, this reduction would only affect the amount of your annuity supplement during the next calendar year. Your basic FERS annuity benefit will not be reduced or otherwise affected because of earnings over the minimum level.

If you retired as a Law Enforcement Officer, Firefighter, Capitol Police Officer, Air Traffic Controller or National Guard Technician and are receiving an annuity computed under the special provisions of the law for these positions, the earnings test will not apply until you reach the Minimum Retirement Age (MRA). Your MRA is age 55 if you were born before 1948 and gradually increases to age 57 if you were born after 1947. OPM will not contact you to report your earnings until January of the year after the one in which you reach your MRA.

When Your Annuity Supplement is Due to Stop

Your eligibility for the annuity supplement will continue until the earlier of (1) the last day of the month before the first month for which you would be entitled to social security benefits or (2) the last day of the month in which you reach age 62.

For More Information

For more information about the annuity supplement, please refer to *Information for FERS Annuitants*, RI 90-8, Part III. The OPM website is found at www.opm.gov.

IN THE CIRCUIT COURT OF SHELBY COUNTY, TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS

KELLY COLVARD PARSONS,

Plaintiff,
vs.
No. CT-004932-13
Div. II

RICHARD JEARL PARSONS,

Defendant.

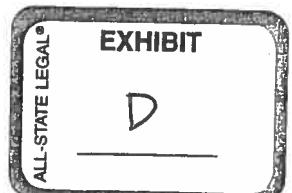
AFFIDAVIT OF BLAKE W. BOURLAND, ESQ.

STATE OF TENNESSEE

COUNTY OF SHELBY

I, Blake W. Bourland, Esq., state under oath as follows:

1. I was retained in July 2014 to prepare orders dividing Mr. Parsons' benefits under the Thrift Savings Plan (the "TSP Order") and the Federal Employees Retirement System (the "FERS Order" and, collectively, the "Orders").
2. To my knowledge and in my experience, the U.S. Government does not preliminarily approve drafts of orders dividing federal retirement benefits. The FERS Order included language that, among other things, (i) divided the cost of the Survivor Benefit Premium between the parties and (ii) divided Mr. Parsons' monthly retirement annuity, including, but not limited to, the annuity supplement under FERS (the "FERS Annuity Supplement") to which he is entitled.
3. The Orders were entered by the Court on August 22, 2014.
4. I submitted the TSP Order to the TSP Legal Processing Unit by



certified mail on September 12, 2014. I received a copy of an approval letter from the TSP Legal Processing Unit dated October 16, 2014 that indicated the TSP Order had been approved and was being processed.

5. I submitted the FERS Order to the Office of Personnel Management ("OPM") by certified mail on September 12, 2014. I received a copy of an approval letter from Denise Hicks at OPM dated October 28, 2014 that indicated the FERS Order had been approved and was being processed. However, the letter indicated that Ms. Parsons was being allocated the entire cost of the Survivor Benefit Premium and did not specifically address the assignment of a portion of the FERS Annuity Supplement and the amounts indicated in the letter led Ms. Parsons to believe that the benefits under the FERS Annuity Supplement was not included in the assignment. I also believed that to be the case.

6. Over the next month, I attempted to contact Ms. Hicks several times through email correspondence and phone calls to discuss the Survivor Benefit Premium cost issue and the FERS Annuity Supplement issue but was unsuccessful. I sent Ms. Hicks a letter on November 24, 2014, attached hereto as Exhibit A, to attempt to get clarification on this matter. To this day, I have never talked to, nor received an email from, Ms. Hicks, even though I have made numerous attempts to contact her.

7. On or about December 23, 2014, I received a letter from Ms. Hicks dated December 12, 2014 indicating that the cost of the SBP was allocated 50% for each party. However, the cost to Ms. Parsons according to this December 12th letter was approximately the same amount even though the October 28th letter stated she was being charged the entirety of the Survivor Benefit Premium cost and the December 12th letter

stated she was supposed to be charged only 50% of the cost (\$300.50 and \$295.50).

8. I sent another letter to OPM on December 16, 2014, attached hereto as Exhibit B, after I again contacted OPM and was told that Ms. Hicks had moved to a different department.

9. On or about December 19, 2014, I received a call from someone named JoBell at the OPM. I was in a meeting and my assistant took a message. She indicated to my assistant that OPM would re-send the client another letter letting her know that what she is paying now is half of the survivor cost and that "OPM does not divide FERS supplements at this time".

10. In January 2015, after receiving no contact through phone calls to OPM, I obtained the number for an attorney at OPM, Paul St. Hellaire, and talked to him generally about the assignment of FERS annuity supplements. He said he would look into the matter and get back to me. A couple of days after our initial conversation, Mr. St. Hellaire called me back and indicated to me that he agreed with me that there is no statute or regulation that prohibits the FERS Annuity Supplement from being divided. He gave me the name of Trevis Hall, a supervisor in the Court-Ordered Benefits, with whom to follow up and told me that Mr. Hall was expecting my call.

11. After four (4) phone messages to Mr. Hall, I was finally able to talk to Mr. Hall on February 12, 2014. Mr. Hall told me that while there was no prohibition on assigning benefits under the FERS Annuity Supplement, there was no regulation that it had to be assigned either and FERS annuity supplements had never been able to be divided. I asked Mr. Hall to send me written confirmation of that fact so I could indicate to the parties that OPM was not going to assign the benefits as the FERS order indicated

and followed up with an email to Mr. Hall the next day confirming our conversation.

12. On or about May 6, 2015, I received a letter dated April 28, 2015 from Denise Hicks at OPM again addressing the cost of the Survivor Benefit Premium. It did not discuss the FERS Annuity Supplement.

13. I have attached as Exhibit C an email chain that shows my numerous attempts to gather more information on this matter. At the bottom of the attached email chain is my email to Mr. Hall on February 13, 2015 confirming our conversation on February 12, 2015. Exhibit C does not include other numerous attempted contacts through emails and phone calls over the last several months that were not returned.

14. As of the date of this affidavit, I have never received written confirmation that the FERS annuity supplement cannot be divided but also believe, based on correspondence and conversations with representatives of OPM, that OPM will not assign the portion of the FERS Annuity Supplement that was agreed to be assigned in the MDA by the parties. I have informed all parties and counsel in this matter of this belief.

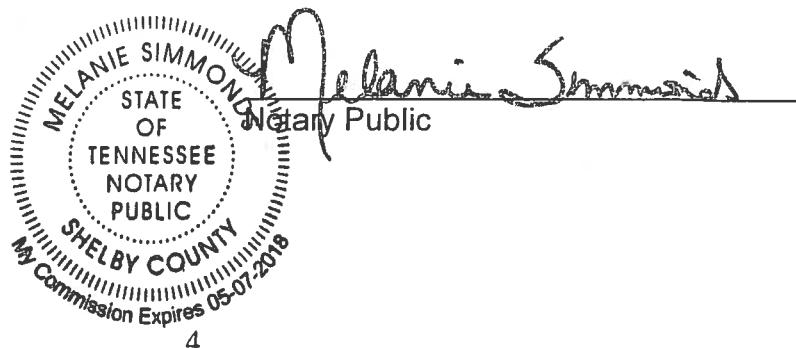
Further, Affiant saith not.



BLAKE W. BOURLAND, ESQ.

Date: 6/12/15

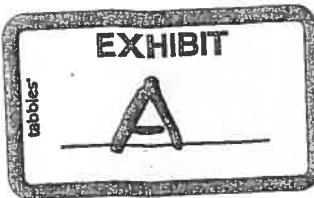
Sworn to and subscribed before me this 12th day of June, 2015.



My Commission Expires:

5/7/2018

4839-3833-1172, v. 2



BLAKE W. BOURLAND
BBOURLAND@EVANSPETREE.COM

DIRECT FAX 901.374.7485
LICENSED IN TENNESSEE AND ARKANSAS

November 24, 2014

VIA FACSIMILE ONLY: (202) 606-7958

Office of Personnel Management
Retirement and Insurance Group
Attn: Denise Hicks
P.O. Box 17
Washington DC 20044-0017

RE: Matter: Parsons v. Parsons | CT-004932-13
Court Order Assigning Benefits under FERS – Employee Richard Jearl
Parsons
EP No: 25883-30001

Dear Ms. Hicks:

As you may remember from previous correspondence, the undersigned represents the parties relating to the assignment of Mr. Parsons' benefits under FERS. I have enclosed a correspondence I have received from you relating to OPM's processing of the order. I have followed up with you by email twice and left voicemail messages for you at (202) 606-0222, which I understand to be the proper phone number for the Court-Ordered Benefits Department. I have also enclosed copies of the email which sets forth my questions relating your department's processing of the order.

For your information, below are the parties' information:

Employee:

Richard Jearl Parsons
5075 Rowen Oak Road
Collierville, TN 38017
SSN 233-82-9759
Date of Birth: 11/12/1957

Former Spouse:

Kelly Colvard Parsons
1707 E. Churchill Downs Road
Germantown, TN 38138
SSN: 415-92-6770
Date of Birth: 4/26/1963

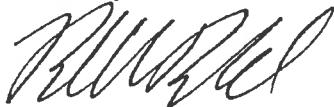
E|P

Page 2

The parties are eager to conclude this matter so I would very much appreciate you, or the proper person in your department, getting back to me as soon as possible.

I look forward to hearing from you very soon.

Sincerely,



Blake W. Bourland

BWB/ms

encl.

cc: Tracy Eaton, Esq. (via email only)
Mary Morgan Whitfield (via email only)
Richard Parsons (via email only)
Kelly Parsons (via email only)

4821-2558-9280, v. 1



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT
Court Ordered Benefits
Post Office Box 17
Washington, D.C. 20044-0017

October 28, 2014

CSA 8 658 517

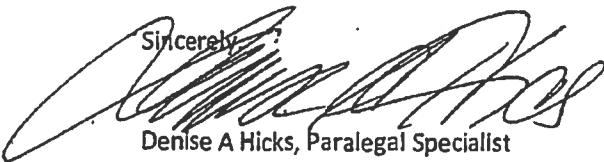
Blake W Bourland
Re: Kelly C Parsons
1000 Ridgeway Loop Road
Suite 200
Memphis TN 38120

Dear Mr. Bourland:

This letter is to inform you that we have received and approved Kelly Parsons' application for court ordered Federal retirement benefits. We are now informing each interested party accordingly. The court awarded payments are to begin effective December 1, 2014.

Let us know if you need further assistance about this matter.

Sincerely,


Denise A Hicks, Paralegal Specialist
Court Ordered Benefits
dahicks@opm.gov

Enclosure



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT
Court Ordered Benefits
Post Office Box 17
Washington, D.C. 20044-0017

October 28, 2014

CSA 8 658 517 3

Kelly C Parsons
Re: Richard J Parsons
1707 East Churchill Downs Road
Germantown TN 38138

**COPY FOR YOUR
INFORMATION**

Dear Ms. Parsons:

We have received and approved your application for a portion of your former spouse's Federal retirement benefit.

This office administers Federal retirement and survivor annuity benefits. We award court ordered retirement and survivor benefits for former spouses as provided for under Section 8345 and 8467 of Title 5 of the United States Code and Part 838 of Title 5 of the Code of Federal Regulations.

By direction of the court we are to pay you 50% of your former spouse's gross annuity benefit of \$5,325.00 or \$2,662.50 per month. Your first payment is to be dated December 1, 2014. Please note that each regular payment you and your former spouse receive pays the benefits due for the previous month.

We intend to honor the court's directive to provide a survivor benefit for you. We were also ordered to withhold the cost of the \$2,958.00 survivor benefit from your court ordered payments. We find the cost of providing for your survivor benefit is \$295.50 per month. Thus, you are to receive a court awarded benefit of \$2,367.00 from your former spouse's monthly retirement payments.

Our direct deposit account program is an efficient and secure method of receiving your funds. You can establish a direct deposit account with us through your financial institution.

We are enclosing references to the applicable regulations we must follow in awarding former spouse's benefits as well as the eligibility requirements for your enrollment in the Federal Employees Health Benefits Plan. Please visit our website to access information on the various health benefit options:
<http://www.opm.gov/insure/health/planinfo/index.asp>

Let us know if you need further assistance about this matter.

Sincerely,

Denise A Hicks, Paralegal Specialist
Court Ordered Benefits
dahicks@opm.gov

Enclosures

Blake Bourland

From: Blake Bourland
Sent: Wednesday, November 05, 2014 9:15 AM
To: 'dahicks@opm.gov'
Subject: Court Order (FERS) - Employee Richard Parsons

Ms. Hicks:

I recently received correspondence from you indicating that Kelly Parsons' application for court-ordered Federal Retirement benefits has been approved. As you may remember, I drafted the Order so I appreciate you keeping me in the loop with your letter to me. I have read your letter to Ms. Parsons setting forth particular details relating to the assignment and have a couple follow-up questions:

1. Section VB of the Order specifies that the "costs associated with providing the surviving spouse annuity coverage shall be divided equally between the Employee and the Former Spouse". However, in your letter, you indicated that "[w]e were also ordered to withhold the cost of the \$2,958.00 survivor benefit from your court ordered payments". It appears that the entire cost of the Former Spouse's survivor benefit cost is being allocated against her. Is this correct?
2. How was the cost of the survivor benefit calculated?
3. In Section IF of the Order, "Monthly Annuity" is defined as "(i) the gross monthly annuity, as defined in 5 CFR §838.103 and (ii) any annuity supplement under FERS to which Employee is or may become entitled." Your letter does not reference the annuity supplement. Furthermore, Ms. Parsons indicated to me that no documentation she has received mentions that benefit. It is my understanding from the Former Spouse that such amount is \$1,370.00 per month so she should be entitled to 50% of that, which is \$685.00 (in addition to the FERS annuity). Was this assigned as well?

I appreciate your initial correspondence and look forward to hearing back from you soon so this matter can be concluded.

Feel free to contact me with any questions or concerns.

Regards,

Blake

Blake Bourland

From: Blake Bourland
Sent: Friday, November 14, 2014 1:05 PM
To: 'dahicks@opm.gov'
Subject: FW: Court Order (FERS) - Employee Richard Parsons

Ms. Hicks:

I am following up on the below email. I have also called the Court-Ordered Benefits branch and left a message to call me.

I look forward to hearing from you.

Thank you.

Regards,

Blake

From: Blake Bourland
Sent: Wednesday, November 05, 2014 9:15 AM
To: 'dahicks@opm.gov'
Subject: Court Order (FERS) - Employee Richard Parsons

Ms. Hicks:

I recently received correspondence from you indicating that Kelly Parsons' application for court-ordered Federal Retirement benefits has been approved. As you may remember, I drafted the Order so I appreciate you keeping me in the loop with your letter to me. I have read your letter to Ms. Parsons setting forth particular details relating to the assignment and have a couple follow-up questions:

1. Section VB of the Order specifies that the "costs associated with providing the surviving spouse annuity coverage shall be divided equally between the Employee and the Former Spouse". However, in your letter, you indicated that "[w]e were also ordered to withhold the cost of the \$2,958.00 survivor benefit from your court ordered payments". It appears that the entire cost of the Former Spouse's survivor benefit cost is being allocated against her. Is this correct?
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I appreciate your initial correspondence and look forward to hearing back from you soon so this matter can be concluded..

Feel free to contact me with any questions or concerns.

Regards,

Blake

*** FAX TX REPORT ***

TRANSMISSION OK

JOB NO.	0100
DESTINATION ADDRESS	912026067958
SUBADDRESS	
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ST. TIME	11/24 11:37
TX/RX TIME	00' 58
PGS.	7
RESULT	OK

EVANS | PETREE, PC

ATTORNEYS AT LAW

BLAKE W. BOURLAND
BBOURLAND@EVANSPETREE.COM

DIRECT FAX 901.374.7485
LICENSED IN TENNESSEE AND ARKANSAS

November 24, 2014

VIA FACSIMILE ONLY: (202) 606-7958

Office of Personnel Management
Retirement and Insurance Group
Attn: Denise Hicks
P.O. Box 17
Washington DC 20044-0017

RE: Matter: Parsons v. Parsons | CT-004932-13
Court Order Assigning Benefits under FERS – Employee Richard Jearl
Parsons
EP No: 25883-30001

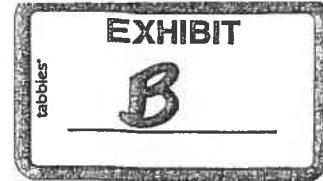
Dear Ms. Hicks:

As you may remember from previous correspondence, the undersigned represents the parties relating to the assignment of Mr. Parsons' benefits under FERS. I have enclosed a correspondence I have received from you relating to OPM's processing of the order. I have followed up with you by email twice and left voicemail messages for you at (202) 606-0222, which I understand to be the proper phone number for the Court-Ordered Benefits Department. I have also enclosed copies of the email which sets forth my questions relating your department's processing of the order.

For your information, below are the parties' information:

Employee:

Richard Jearl Parsons
5075 Rowen Oak Road
Collierville, TN 38017
SSN 233-82-9759
Date of Birth: 11/12/1957



BLAKE W. BOURLAND
BBOURLAND@EVANSPETREE.COM

DIRECT FAX 901.374.7485
LICENSED IN TENNESSEE AND ARKANSAS

December 16, 2014

**VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED
AND FACSIMILE: (202) 606-7958**

Office of Personnel Management
Retirement and Insurance Group
P.O. Box 17
Washington DC 20044-0017

RE: Matter: Parsons v. Parsons | CT-004932-13
Court Order Assigning Benefits under FERS – Employee Richard Jearl
Parsons
EP No: 25883-30001

Dear Sir/Madam:

The undersigned represents the parties relating to the assignment of Mr. Parsons' benefits under FERS. Per correspondence, I was informed that Ms. Denise Hicks was my contact person. However, I called (202) 606-0218 on Monday, December 15, 2014 and talked with a representative named Angela, who told me that Ms. Hicks has been moved to a separate department.

I have enclosed correspondence I have received from you relating to OPM's processing of the order. I am having great trouble getting a response from your agency after numerous attempts at a follow-up. I have followed up with Ms. Hicks by email twice and left voicemail messages for Ms. Hicks, none of which were returned. Ms. Parsons, the former spouse, has also attempted to contact OPM multiple times to no avail. Angela indicated that the matter would get reassigned, which could take a while "given the holidays". I believe the FERS Order was interpreted incorrectly and, as a result, Ms. Parsons is getting hundreds of dollars less than she is entitled, and it is creating a great hardship on her. I asked Angela to have a supervisor call me ASAP and she said she would try. This needs to be handled ASAP, and I am at a loss on how to get this matter handled in an expeditious manner. While I have also enclosed copies of previous correspondence which sets forth my questions relating your department's processing of the order, I will reiterate them as follows:

1. Section VB of the Order specifies that the "costs associated with providing the surviving spouse annuity coverage shall be divided equally between the Employee and the Former Spouse". However, in Ms. Hick's interpretation letter, she indicated that "[w]e were also ordered to withhold the cost of the \$2,958.00 survivor benefit from your court ordered payments". It appears that the entire cost of the Former Spouse's survivor benefit cost is being allocated against her, and such interpretation is clearly incorrect under the terms of the order. Additionally, the cost of the survivor benefit seems to be in conflict with the parties' understanding and materials I have reviewed relating to its cost.

Page 2

2. In Section IF of the Order, "Monthly Annuity" is defined as "(i) the gross monthly annuity, as defined in 5 CFR §838.103 and (ii) any annuity supplement under FERS to which Employee is or may become entitled." Your letter does not reference the annuity supplement. Furthermore, Ms. Parsons indicated to me that no documentation she has received mentions that benefit. Ms. Parsons has begun receiving benefits and that annuity supplement was not included. The annuity supplement is \$1,370.00 per month so she should be entitled to 50% of that, which is \$685.00 (in addition to the FERS annuity).

As you can see, the misinterpretation is creating a great hardship on Ms. Parsons and this needs to be remedied as soon as possible and cannot wait until after the holiday season. For your information, below are the parties' information:

Employee:

Richard Jearl Parsons
5075 Rowen Oak Road
Collierville, TN 38017
SSN 233-82-9759
Date of Birth: 11/12/1957

Former Spouse:

Kelly Colvard Parsons
1707 E. Churchill Downs Road
Germantown, TN 38138
SSN: 415-92-6770
Date of Birth: 4/26/1963

The parties are eager to conclude this matter so I would very much appreciate someone getting back to me as soon as possible. This is of the utmost importance.

I look forward to hearing from you very soon, and I eagerly await your call.

Sincerely,



Blake W. Bourland

BWB/ms
encl.

cc: Tracy Eaton, Esq. (via email only)
Mary Morgan Whitfield (via email only)
Richard Parsons (via email only)
Kelly Parsons (via email only)

EVANS | PETREE_{PC}
ATTORNEYS AT LAW

BLAKE W. BOURLAND
BBOURLAND@EVANSPETREE.COM

DIRECT FAX 901.374.7485
LICENSED IN TENNESSEE AND ARKANSAS

November 24, 2014

VIA FACSIMILE ONLY: (202) 606-7958

Office of Personnel Management
Retirement and Insurance Group
Attn: Denise Hicks
P.O. Box 17
Washington DC 20044-0017

RE: Matter: Parsons v. Parsons | CT-004932-13
Court Order Assigning Benefits under FERS – Employee Richard Jearl
Parsons
EP No: 25883-30001

Dear Ms. Hicks:

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For your information, below are the parties' information:

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5075 Rowen Oak Road
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SSN 233-82-9759
Date of Birth: 11/12/1957

Former Spouse:

Kelly Colvard Parsons
1707 E. Churchill Downs Road
Germantown, TN 38138
SSN: 415-92-6770
Date of Birth: 4/26/1963

E|P

Page 2

The parties are eager to conclude this matter so I would very much appreciate you, or the proper person in your department, getting back to me as soon as possible.

I look forward to hearing from you very soon.

Sincerely,



Blake W. Bourland

BWB/ms
encl.

cc: Tracy Eaton, Esq. (via email only)
Mary Morgan Whitfield (via email only)
Richard Parsons (via email only)
Kelly Parsons (via email only)

4821-2558-9280, v. 1



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Court Ordered Benefits
Post Office Box 17
Washington, D.C. 20044-0017

October 28, 2014

CSA 8 658 517

Blake W Bourland
Re: Kelly C Parsons
1000 Ridgeway Loop Road
Suite 200
Memphis TN 38120

Dear Mr. Bourland:

This letter is to inform you that we have received and approved Kelly Parsons' application for court ordered Federal retirement benefits. We are now informing each interested party accordingly. The court awarded payments are to begin effective December 1, 2014.

Let us know if you need further assistance about this matter.


Sincerely,
Denise A Hicks, Paralegal Specialist
Court Ordered Benefits
dahicks@opm.gov

Enclosure



UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Court Ordered Benefits
Post Office Box 17
Washington, D.C. 20044-0017

October 28, 2014

CSA 8 658 517 3

Kelly C Parsons
Re: Richard J Parsons
1707 East Churchill Downs Road
Germantown TN 38138

**COPY FOR YOUR
INFORMATION**

Dear Ms. Parsons:

We have received and approved your application for a portion of your former spouse's Federal retirement benefit.

This office administers Federal retirement and survivor annuity benefits. We award court ordered retirement and survivor benefits for former spouses as provided for under Section 8345 and 8467 of Title 5 of the United States Code and Part 838 of Title 5 of the Code of Federal Regulations.

By direction of the court we are to pay you 50% of your former spouse's gross annuity benefit of \$5,325.00 or \$2,662.50 per month. Your first payment is to be dated December 1, 2014. Please note that each regular payment you and your former spouse receive pays the benefits due for the previous month.

We intend to honor the court's directive to provide a survivor benefit for you. We were also ordered to withhold the cost of the \$2,958.00 survivor benefit from your court ordered payments. We find the cost of providing for your survivor benefit is \$295.50 per month. Thus, you are to receive a court awarded benefit of \$2,367.00 from your former spouse's monthly retirement payments.

Our direct deposit account program is an efficient and secure method of receiving your funds. You can establish a direct deposit account with us through your financial institution.

We are endorsing references to the applicable regulations we must follow in awarding former spouse's benefits as well as the eligibility requirements for your enrollment in the Federal Employees Health Benefits Plan. Please visit our website to access information on the various health benefit options:
<http://www.opm.gov/insure/health/planinfo/index.asp>

Let us know if you need further assistance about this matter.

Sincerely,

Denise A Hicks, Paralegal Specialist
Court Ordered Benefits
dahicks@opm.gov

Enclosures

Blake Bourland

From: Blake Bourland
Sent: Wednesday, November 05, 2014 9:15 AM
To: 'dahicks@opm.gov'
Subject: Court Order (FERS) - Employee Richard Parsons

Ms. Hicks:

I recently received correspondence from you indicating that Kelly Parsons' application for court-ordered Federal Retirement benefits has been approved. As you may remember, I drafted the Order so I appreciate you keeping me in the loop with your letter to me. I have read your letter to Ms. Parsons setting forth particular details relating to the assignment and have a couple follow-up questions:

1. Section VB of the Order specifies that the "costs associated with providing the surviving spouse annuity coverage shall be divided equally between the Employee and the Former Spouse". However, in your letter, you indicated that "[w]e were also ordered to withhold the cost of the \$2,958.00 survivor benefit from your court ordered payments". It appears that the entire cost of the Former Spouse's survivor benefit cost is being allocated against her. Is this correct?
2. How was the cost of the survivor benefit calculated?
3. In Section IF of the Order, "Monthly Annuity" is defined as "(i) the gross monthly annuity, as defined in 5 CFR §838.103 and (ii) any annuity supplement under FERS to which Employee is or may become entitled." Your letter does not reference the annuity supplement. Furthermore, Ms. Parsons indicated to me that no documentation she has received mentions that benefit. It is my understanding from the Former Spouse that such amount is \$1,370.00 per month so she should be entitled to 50% of that, which is \$685.00 (in addition to the FERS annuity). Was this assigned as well?

I appreciate your initial correspondence and look forward to hearing back from you soon so this matter can be concluded.

Feel free to contact me with any questions or concerns.

Regards,

Blake

Blake Bourland

From: Blake Bourland
Sent: Friday, November 14, 2014 1:05 PM
To: 'dahicks@opm.gov'
Subject: FW: Court Order (FERS) - Employee Richard Parsons

Ms. Hicks:

I am following up on the below email. I have also called the Court-Ordered Benefits branch and left a message to call me.

I look forward to hearing from you.

Thank you.

Regards,

Blake

From: Blake Bourland
Sent: Wednesday, November 05, 2014 9:15 AM
To: 'dahicks@opm.gov'
Subject: Court Order (FERS) - Employee Richard Parsons

Ms. Hicks:

I recently received correspondence from you indicating that Kelly Parsons' application for court-ordered Federal Retirement benefits has been approved. As you may remember, I drafted the Order so I appreciate you keeping me in the loop with your letter to me. I have read your letter to Ms. Parsons setting forth particular details relating to the assignment and have a couple follow-up questions:

1. Section VB of the Order specifies that the "costs associated with providing the surviving spouse annuity coverage shall be divided equally between the Employee and the Former Spouse". However, in your letter, you indicated that "[w]e were also ordered to withhold the cost of the \$2,958.00 survivor benefit from your court ordered payments". It appears that the entire cost of the Former Spouse's survivor benefit cost is being allocated against her. Is this correct?
2. How was the cost of the survivor benefit calculated?
3. In Section IF of the Order, "Monthly Annuity" is defined as "(i) the gross monthly annuity, as defined in 5 CFR §838.103 and (ii) any annuity supplement under FERS to which Employee is or may become entitled." Your letter does not reference the annuity supplement. Furthermore, Ms. Parsons indicated to me that no documentation she has received mentions that benefit. It is my understanding from the Former Spouse that such amount is \$1,370.00 per month so she should be entitled to 50% of that, which is \$685.00 (in addition to the FERS annuity). Was this assigned as well?

I appreciate your initial correspondence and look forward to hearing back from you soon so this matter can be concluded..

Feel free to contact me with any questions or concerns.

Regards,

Blake

*** FAX TX REPORT ***

TRANSMISSION OK

JOB NO.	0100
DESTINATION ADDRESS	912026067958
SUBADDRESS	
DESTINATION ID	
ST. TIME	11/24 11:37
TX/RX TIME	00' 58
PGS.	7
RESULT	OK

EVANS | PETREE, PC
ATTORNEYS AT LAW

BLAKE W. BOURLAND
BBOURLAND@EVANSPETREE.COM

DIRECT FAX 901.374.7485
LICENSED IN TENNESSEE AND ARKANSAS

November 24, 2014

VIA FACSIMILE ONLY: (202) 606-7958

Office of Personnel Management
Retirement and Insurance Group
Attn: Denise Hicks
P.O. Box 17
Washington DC 20044-0017

RE: Matter: Parsons v. Parsons | CT-004932-13
Court Order Assigning Benefits under FERS – Employee Richard Jearl
Parsons
EP No: 25883-30001

Dear Ms. Hicks:

As you may remember from previous correspondence, the undersigned represents the parties relating to the assignment of Mr. Parsons' benefits under FERS. I have enclosed a correspondence I have received from you relating to OPM's processing of the order. I have followed up with you by email twice and left voicemail messages for you at (202) 606-0222, which I understand to be the proper phone number for the Court-Ordered Benefits Department. I have also enclosed copies of the email which sets forth my questions relating your department's processing of the order.

For your information, below are the parties' information:

Employee:

Richard Jearl Parsons
5075 Rowen Oak Road
Collierville, TN 38017
SSN 233-82-9759
Date of Birth: 11/12/1957

*** FAX TX REPORT ***

TRANSMISSION OK

JOB NO.	0121
DESTINATION ADDRESS	912026067958
SUBADDRESS	
DESTINATION ID	
ST. TIME	12/16 14:33
TX/RX TIME	01' 25
PGS.	10
RESULT	OK

EVANS | PETREE_{PC}

ATTORNEYS AT LAW

BLAKE W. BOURLAND
BBOURLAND@EVANSPETREE.COM

DIRECT FAX 901.374.7483
LICENSED IN TENNESSEE AND ARKANSAS

December 16, 2014

**VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED
AND FACSIMILE: (202) 606-7958**

Office of Personnel Management
Retirement and Insurance Group
P.O. Box 17
Washington DC 20044-0017

RE: Matter: Parsons v. Parsons | CT-004932-13
Court Order Assigning Benefits under FERS – Employee Richard Jearl
Parsons
EP No: 25883-30001

Dear Sir/Madam:

The undersigned represents the parties relating to the assignment of Mr. Parsons' benefits under FERS. Per correspondence, I was informed that Ms. Denise Hicks was my contact person. However, I called (202) 606-0218 on Monday, December 15, 2014 and talked with a representative named Angela, who told me that Ms. Hicks has been moved to a separate department.

I have enclosed correspondence I have received from you relating to OPM's processing of the order. I am having great trouble getting a response from your agency after numerous attempts at a follow-up. I have followed up with Ms. Hicks by email twice and left voicemail messages for Ms. Hicks, none of which were returned. Ms. Parsons, the former spouse, has also attempted to contact OPM multiple times to no avail. Angela indicated that the matter would get reassigned, which could take a while "given the holidays". I believe the FERS Order was interpreted incorrectly and, as a result, Ms. Parsons is getting hundreds of dollars less than she is entitled, and it is creating a great hardship on her. I asked Angela to have a supervisor call me ASAP and she said she would try. This needs to be handled ASAP, and I am at a loss on how to get this matter handled in an expeditious manner. While I have also enclosed copies of previous correspondence which sets forth my questions relating your department's processing of the order, I will reiterate them as follows:

Blake Bourland

From: Blake Bourland
Sent: Thursday, June 11, 2015 1:32 PM
To: 'Hall, Trevis A'
Cc: 'St Hillaire, Paul N'; 'Hicks, Denise A'; 'Norman, Jennifer A (Adams)'
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

I still have not heard anything regarding the FERS annuity supplement. Can someone please send me a letter indicating what you verbally told me on February 12, 2015 (which is specified at the bottom of this email chain)? I don't understand why it takes 4 months to draft and send me a letter.

Regards,

Blake

From: Blake Bourland
Sent: Thursday, May 21, 2015 1:47 PM
To: 'Hall, Trevis A'
Cc: St Hillaire, Paul N; Hicks, Denise A; Norman, Jennifer A (Adams)
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

I haven't heard anything yet. Please follow up with the other department again. I would obviously welcome for someone to reach out to me directly.

Thank you.

Regards,

Blake

From: Hall, Trevis A [mailto:Trevis.Hall@opm.gov]
Sent: Wednesday, May 13, 2015 4:30 PM
To: Blake Bourland
Cc: St Hillaire, Paul N; Hicks, Denise A; Norman, Jennifer A (Adams)
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Bourland:

Inasmuch as this inquiry is out of the scope of our office, it has been referred to another part of OPM for response. I will follow up with them.

Trevis A. Hall

Program Manager, Court Ordered Benefits
Retirement Claims I

U.S. Office of Personnel Management

 202-606-4361
 202-606-7958
 trevis.hall@opm.gov

"The searching-out and thorough investigation of truth ought to be the primary study of man."

- Cicero

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From: Blake Bourland [<mailto:bbourland@evanspetree.com>]
Sent: Wednesday, May 13, 2015 5:22 PM
To: Hall, Trevis A
Cc: St Hillaire, Paul N; Hicks, Denise A
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

I received the attached letter addressing the surviving spouse cost but it does not address the assignment of the federal supplement. I don't understand what I have to do to get a response on this issue. I have asked repeatedly and you indicated you would respond in writing so I can demonstrate to the judge and the attorneys the government's refusal to assign the federal supplement. A summary of our initial conversation and my request are at the bottom of this email.

I have copied Ms. Hicks, the signatory on the letter, on this email. Before I contacted you, I attempted to contact her many times from November 2014 to January 2015 but never was able to reach her. In fact, I was told my one person in the department that she had moved departments and was no longer working on this matter; however, it appears that such is not the case if she signed a letter regarding the matter dated April 28, 2015.

I would like a response very soon. The parties are eager to get his concluded.

Regards,

Blake

Blake W. Bourland
Attorney at Law

EVANS | PETREE PC
1000 Ridgeway Loop Road, Suite 200
Memphis, Tennessee 38120
Phone: 901.525.6781 | Direct: Ext. 4611
Fax: 901.767.2803 | Direct Fax: 901.374.7485

bbourland@evanspetree.com
www.evanspetree.com

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-----Original Message-----

From: Blake Bourland
Sent: Tuesday, March 24, 2015 4:16 PM
To: 'Hall, Trevis A'
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

My clients and I are very frustrated at the lack of the response to this point. I have been dealing with this one issue since November. I don't understand the hold-up. Please advise.

Thank you.

Blake

-----Original Message-----

From: Blake Bourland
Sent: Monday, March 09, 2015 11:28 AM
To: 'Hall, Trevis A'
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

I am checking on when I will get the letter. I realize there were a couple of snow days in there but we are going on a month. I have attorneys and the parties asking me when this is going to get resolved. I would appreciate anything you can do to expedite this as soon as possible.

Thank you.

Regards,

Blake

-----Original Message-----

From: Hall, Trevis A [<mailto:Trevis.Hall@opm.gov>]
Sent: Tuesday, March 03, 2015 5:11 PM
To: Blake Bourland
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Thank you, sir.

From: Blake Bourland [bbourgland@evanspetree.com]
Sent: Tuesday, March 03, 2015 6:08 PM
To: Hall, Trevis A
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

I have attached the correspondence previously sent which contains the requested information

Blake W. Bourland
Attorney at Law

EVANS | PETREE PC
1000 Ridgeway Loop Road, Suite 200
Memphis, Tennessee 38120
Phone: 901.525.6781 | Direct: Ext. 4611
Fax: 901.374.7485 | Direct Fax: 901.374.7485

bbourgland@evanspetree.com<<mailto:bbourgland@evanspetree.com>>
www.evanspetree.com<<http://www.evanspetree.com>>

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-----Original Message-----

From: Hall, Trevis A [mailto:Trevis.Hall@opm.gov]
Sent: Tuesday, March 03, 2015 5:02 PM
To: Blake Bourland
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Borland:

Please forward to me the CSA number or SSN of the retiree so that I may follow up with the specialist in my office. Thanks.

Trevis Hall

From: Blake Bourland [bbourgland@evanspetree.com]
Sent: Tuesday, March 03, 2015 5:29 PM
To: Hall, Trevis A
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

I am following up on the requested response.

Thank you.

Regards,

Blake

From: Hall, Trevis A [mailto:Trevis.Hall@opm.gov]
Sent: Wednesday, February 18, 2015 4:33 PM
To: Blake Bourland
Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Bourland:

I did receive your e-mail, but, because of the holiday and the inclement weather, today is our first day back in the office this week. We are crafting a response.

Trevis A. Hall
Program Manager, Court Ordered Benefits
Retirement Claims I
U.S. Office of Personnel Management

202-606-4361
7 202-606-7958
• trevis.hall@opm.gov<mailto:trevis.hall@opm.gov>

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From: Blake Bourland [<mailto:bbourland@evanspetree.com>]

Sent: Wednesday, February 18, 2015 2:56 PM

To: Hall, Trevis A

Subject: RE: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

I didn't get confirmation of the email nor have I gotten a response yet. Can you please advise?

Thank you.

Regards,

Blake

From: Blake Bourland

Sent: Friday, February 13, 2015 10:47 AM

To: 'trevis.hall@opm.gov'

Subject: FW: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

Please note that I stated "Ms. Parrish" in the original email but obviously meant Ms. Parsons.

I look forward to hearing from you.

Thanks.

Blake

From: Blake Bourland

Sent: Friday, February 13, 2015 9:12 AM

To: 'trevis.hall@opm.gov'

Subject: Richard Jearl Parsons - Order Dividing FERS Annuity

Mr. Hall:

Thank you for talking to me yesterday. As we discussed, I represent the parties in the drafting of the division of the Court-Ordered benefits, and it has been a long process to get some answers on this matter. Per your request, I have attached copies of the correspondence relating to this matter as well as the order that has been processed by your department. These documents obviously don't account for the numerous phone calls I have made to get some answers but to no avail.

Per our discussion, I would like a letter from you confirming our conversation and specifically addressing the following two things:

1. You agreed with me that there is no specific regulation prohibiting the division of the Federal Supplement but you also indicated there is no regulation specifically saying it is divisible. You indicated that OPM has never divided the Federal Supplement. As also indicated, while this quandary has been addressed by the government and while it has been determined that there will hopefully be some guidance about splitting the federal supplement in the future, there is not such guidance right now so the supplement cannot be divided at this time.
2. Under the Order, Ms. Parrish is entitled to the spousal survivor annuity and is responsible for $\frac{1}{2}$ of the cost. The original OPM letter dated October 28 indicating that the cost was being attributed to Ms. Parrish at a cost of \$295.00 per month. In a follow-up letter dated December 12 (but received by me on December 22), OPM indicated that Ms. Parrish was only responsible for $\frac{1}{2}$ the cost (\$300.50) but her $\frac{1}{2}$ was actually more than the amount in the October 28 letter. Please indicate the correct amount of the cost of the spousal survival annuity but, just as important, a specific explanation of the calculation of that number (including Mr. Parrish's portion) and, if different than the letters, an explanation of the discrepancy.

You indicated that you needed to have the letter reviewed within your department but I should be able to receive it early next week. I would prefer you email me the letter in addition to any other means you may want to send so this matter can be resolved as expeditiously as possible.

If there is anything else you need, please let me know, and I will get it to you. Also, feel free to contact me with any questions or concerns.

I appreciate you looking into this matter and look forward to hearing from you soon.

Lastly, please confirm receipt of this email.

Thanks.

Best Regards,

Blake

Blake W. Bourland
Attorney at Law

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Memphis, Tennessee 38120
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Fax: 901.374.7485 | Direct Fax: 901.374.7485

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Hope you had a nice Thanksgiving!

I didn't not receive half of the FERS supplement as required by the MDA therefore you owe me half of it. The amount is \$685.

We will pay CBT a hundred dollars a month until he goes which is less than half price. If you want, just include fifty dollars each month and I will write one check.

As you know, Kelan is playing futsal with SGIS on Sundays and playing with the Lobos during the week instead of playing basketball. Those two fees were \$65 Center Court and \$50 to SGIS.

Medical- \$30 Robert Traulman
\$ 6.32 -prescriptions
\$36.00
\$18.25 for the two for Kelan.
\$20.00 PEDS E
Total- \$109.57 medical

Book for school- \$10.53

Still owe me for the gap kids bills half of \$16.46 see receipts sent from my iPhone

Shirts that fit Kelan and aren't to short in sleeve's from Kohl's \$44.34 and \$16.68.

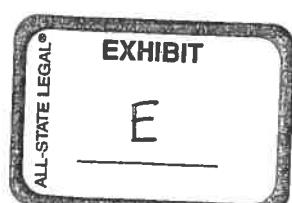
Finally, you still owe me \$28.79 for school clothes and supplies from tax free weekend that you arbitrarily deducted. If you choose not to pay for half of the boys clothes than they will be coming to your house with only their Friday dress. Clothes are necessary expenditures and not optional. Then, you may buy them what you would like them to wear at your house. I always shop wisely, as you know, finding the best deals and using my points and credits on them. Also, please remember to send clean clothes back in their bags instead of sending an entire bag of dirty clothes back home. Thanks for your help in keeping our children's clothes clean.

\$685.00 FERS
50.00 CBT
57.50 Futsal
54.70 Med.
5.27 BK.
36.12 Gap receipts both boys 3polos 2shorts 2long pants & a long sleeve button down
30.51 Kohl's
28.79 owed since Aug

\$947.98 Total

Hope to receive a check soon. Thanks!

Kelly Parsons
kkcpphazel@aol.com





Kelan Parsons <kparsons20@sgis.org>

Winter Futsal @ St. George's

Cate Foy <cfoy@sgis.org>
To: Kelan Parsons <kparsons20@sgis.org>

Fri, Nov 14, 2014 at 9:22 AM

Yes- Coach Whicker and I are in charge! I'll only be around until the middle of January, then little baby will be here.

Date: Sundays from December 7th - February 8th (minus Dec 28). This gives us 8 Sundays, plus a tournament weekend if every team is interested.

Time: starting times on each half hour 1:30pm-4:30pm

Place: St. George's Field house (2 gyms in the same building going on at once), with a full concessions.

Cost: \$60/player for the League, we'll let you know if we add the tournament at the end. The cost is only \$50 for St. George's students.

[Quoted text hidden]

Cate Foy
cfoy@sgis.org
901.457.2072 (office)
901.692.6806 (cell)

1880 Wolf River Blvd
Collierville, TN 38017
www.sgis.org

You have seen e-mails from
Paeanne for Lobs @
Center Court.

Robert J Trautman Jr MD
6005 Park Ave, Suite 1005B
Memphis TN 38119-5225

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For Billing Inquiries Call:
(901)761-5342

Account No.	Statement Date	Amount Due
PARLD002	11/03/2014	30.00
Enter Payment Amount		\$
by Check	Payable To	Robert J Trautman Jr MD
by Card	Select Card	<input type="checkbox"/> VISA <input type="checkbox"/> MC <input type="checkbox"/> DISC <input type="checkbox"/> AMEX
Card No.		Exp Date
Signature		3-4 Digit Sec. Code

10/00/2014
REB
905775
Logan G. Parsons
1707 E. Churchill Downs
Germantown TN 38138

Robert J Trautman Jr MD
6005 Park Ave, Suite 1005B
Memphis TN 38119-5225

Check if your billing information has changed. Provide update(s) above or on the reverse side.

Please detach and return top portion with payment.

Past Due Balances Over 90 Days Will Be Sent to Collections

• THANK YOU FOR YOUR PROMPT PAYMENT

Statement Details		Statement Date: 11/03/2014						
Date	Name	Description	Charge	Paid by Insurance	Deductible	Paid by Guarantor	Adjustment	Remainder
09/23/14	Logan G. Par	Office Visit	100.00	-44.94			-25.06	30.00

	100.00	-44.94	-25.06	30.00
--	--------	--------	--------	-------

0.00	0.00	0.00
------	------	------

PICK-UP: 11/07 05:33PM

Par, R

NEW DOB: 05/22/2001
Rx # 6018598

**PARSONS,
RICHARD K**

Gender: Male

Loyalty:

Not On File

Prescriber:
NEWMAN, GRANT
11/07/2014 (FEDERAL EMPLO)
Patient Pay Amount: \$7.38

Prescription qualifies for points. Check
register receipt for point balance.

Directions:
TAKE 6.25MLS BY MOUTH
TWO TIMES A DAY

Prescriber:
TRAUTMAN, ROBERT
11/21/2014 (COB)
Patient Pay Amount: \$35.00

Prescription qualifies for points. Check
register receipt for point balance.

Counseling Notes:

WAITING: 11/21 11:19AM

Par, L

NEW DOB: 03/08/1997
Rx # 6439694

**PARSONS,
LOGAN**

Gender: Male

Loyalty:

Not On File

Prescriber:
NEWMAN, GRANT
11/07/2014 (FEDERAL EMPLO)
Patient Pay Amount: \$7.38

Prescription qualifies for points. Check
register receipt for point balance.

Directions:
USE EVERY NIGHT AT
BEDTIME

Counseling Notes:

Allergies:
NO KNOWN ALLERGIES

LOGAN PARSONS	
RX# 6439694	*New Rx*
Safety Caps	11/21/2014
X	
COB	Patient Signature \$35.00
Consulting: _____ Received <input type="checkbox"/> Declined <input type="checkbox"/> RPH: _____	
Prescription Number: _____	

16

PARSONS,
LOGAN

Gender: Male

۷۰۴

NON-FILE

TRAITMAN BOBEBT ESTATE

10/24/2014 (FEDERAL EMPLOYER ID NUMBER)
Patient Pay Amount: \$6.32
Prescription qualifies for points. Check
register receipt for point balance.

Directions:
TAKE ONE TABLET BY
MOUTH THREE TIMES
WEEKLY

AZITHROMYCIN 250 MG TAB
Rx # 60164
Patient Pay Amount: XXXXXXXXXX
Day Supp Quantitiy XXXXXXXXXX

PICK-UP: 11/07 05:33PM

NEW DOB: 05/22/2001
RX # 6018597

VENTOLIN HFA 90 MCG INHALER
Patient Pay Amount: \$10.87
Day Supply: 30

Directions:
INHALE ONE PUFF BY
MOUTH EVERY 4 TO 6
HOURS AS NEEDED

Counseling Notes:

11/07/2014 (FEDERAL EMPLOYER)
Patient Pay Amount: **\$10.87**
Prescription qualifies for points. Check
register receipt for point balance.

Allergies:
NO KNOWN ALLERGIES

Allergies:
NO KNOWN ALLERGIES

3 (about 4 ounces) five minutes.

rusty bread
Each serving
10 g fat 775

THE KROGER CO. FAMILY OF PHARMACIES

household spoon because you may not get the correct amount. If you do not respond to treatment, antibiotics work best when taken at evenly spaced intervals. To help you remember, take the prescribed amount when it is finished, even if symptoms disappear. If symptoms continue to grow, which may result in a return of the infection.

SIDE EFFECTS: Diarrhea, nausea, or vomiting may occur with this medication. Taking this medication with food will help to reduce side effects. Tell the doctor immediately if any of these side effects occur: stomach/abdominal pain, yellowing eyes/skin, easy redness. This medication may rarely cause a severe infection. This condition may occur during treatment with arctic pain medications if you have any of the following symptoms: immediately if you develop persistent diarrhea, abdominal pain, or fever.

Gap 0464
4670 Merchants Park Circle #644
Collierville, TN 38017
(901) 850-1027

11/06/2014 6:33:47 PM
Trans.: 2930 Store: 00464
Res.: 002
Cashier: 0242022 Valid No: 9911



W MEADOW PLAID 4.97 T
047690 0002 1 @ 49.95
Item Discount 40% -19.98
117 - 40% OFF
Trans. Discount -5.55
505 - Gap \$20 Reward Card
Trans. Discount -13.89
505 - Gap \$50 Reward Card
Trans. Discount -5.56
505 - Gap \$20 Reward Card

LIVED-IN SLIM KHAK 5.97 T
123501 3234 1 @ 59.95
Item Discount 40% -23.98
117 - 40% OFF
Trans. Discount -6.67
505 - Gap \$20 Reward Card
Trans. Discount -16.66
505 - Gap \$50 Reward Card
Trans. Discount -6.67
505 - Gap \$20 Reward Card

C SLIM TBD1 6.97 T
045134 3232 1 @ 69.95
Item Discount 40% -27.98
117 - 40% OFF
Trans. Discount -7.78
505 - Gap \$20 Reward Card
Trans. Discount -19.45
505 - Gap \$50 Reward Card
Trans. Discount -7.77
505 - Gap \$20 Reward Card

Total Discount -161.94

Subtotal 17.91
T1 Taxable Amount 17.91
T1 (9.7500%) Tax 1.75
Total Tax 1.75
Total 19.66
Gap Visa Card (S) 19.66
Account: XXXXXXXXXXXX5199
Auth: AUTH 006683 (A)
Total Tender 19.66
Change Due 0.00

PEDIATRICS EAST COLLIERVILLE
120 CRESCENT DR
COLLIERVILLE, TN 38017
(901) 757-3560

Merchant ID: 000008370169
Ref #: 0020

Sale

XXXXXXXXXX3967

VISA Entry Method: Swiped
Total: \$ 20.00
11/07/14 14:43:58
Inv #: 000020 Appr Code: 00793C
Apprvd: Online Batch#: 000554

Customer Copy

THANK YOU!

Barnes & Noble Booksellers #2224
4610 Merchants Park Circle
Suite 521
Collierville, TN 38017
901-853-3264

STR:2224 REG:001 TRN:3978 CSHR:Patty S
EDUCATOR EXP: 11/23/2015
How to Tell If Your Cat Is Plotting to K
9781449410247 T1
(1 @ 14.99) Educator 20% (3.00)
(1 @ 11.99) 11.99
Pretties (Uglies Series #2)
9781442419803 T1
(1 @ 11.99) Educator 20% (2.40)
(1 @ 9.59) 9.59

Subtotal 21.58
Sales Tax T1 (9.750%) 2.10
TOTAL 23.68
VISA 23.68
Card#: XXXXXXXXXXXX5199
Exdate: XX/XX
Auth: 028440
Entry Method: Swiped

Thanks for shopping at
Barnes & Noble

Need more gift ideas? Tweet #BNGiftTip

101.358 11/28/2014 03:59PM



CUSTOMER COPY



4670 Merchants Park Circle #644

Collierville, TN 38017

(901) 850-1027

6:33:47 PM

11/06/2014 Trans. : 2930

Res. : 002

Cashier: 0242022

Valid No: 9911

SALE

11-10-14 8:07P 0718/0005/4568/5 2060XXX
ID# 999-8889-8579-9281-945-3199

BOYS L/S WOVENS 888178243617 * 25.20 T1

ItemPrice 36.00 YouSave 10.80

BOYS L/S WOVENS 888178647193 * 25.20 T1

ItemPrice 36.00 YouSave 10.80

TOTAL OFFER

T1= 40.40 @ 9.75%

SUBTOTAL

50.40

10.00-

3.94

\$44.34

004640022930201411069911

MEADOW PLAID

047690 0002

Item Discount 40%

117 - 40% OFF

Trans. Discount -5.55

505 - Gap \$20 Reward Card

Trans. Discount -13.89

505 - Gap \$50 Reward Card

Trans. Discount -5.56

505 - Gap \$20 Reward Card

LIVED-IN SLIM KHAK

123501 3234

Item Discount 40%

117 - 40% OFF

Trans. Discount -6.67

505 - Gap \$20 Reward Card

Trans. Discount -16.66

505 - Gap \$50 Reward Card

Trans. Discount -6.67

505 - Gap \$20 Reward Card

C SLIM TBD1

045134 3232

Item Discount 40%

117 - 40% OFF

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Trans. Discount -19.45

505 - Gap \$50 Reward Card

Trans. Discount -7.77

505 - Gap \$20 Reward Card

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045134 3232

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117 - 40% OFF

Trans. Discount -7.78

505 - Gap \$20 Reward Card

Trans. Discount -19.45

505 - Gap \$50 Reward Card

Trans. Discount -7.77

505 - Gap \$20 Reward Card

Collierville
(901) 850-1452

THANK YOU FOR SHOPPING AT KOHL'S

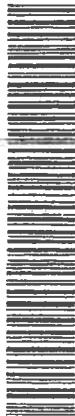
TOTAL SAVED: \$31.60

FOR RETURNS WITH A
GIFT CARD,
SEE DETAILS PRINTED ON DOLLAR OFF COUPON.FOR RETURNS OF MERCHANDISE
PURCHASED WITH DOLLAR OFF COUPONS,
THE VALUE OF THE DOLLAR OFF COUPON
WILL REDUCE THE REFUND AMOUNT.

SEE DETAILS PRINTED ON DOLLAR OFF COUPON.

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GIFT CARD,
A KOHL'S MERCHANDISE CREDIT WILL BE ISSUED
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THE VALUE OF THE DOLLAR OFF COUPON
WILL REDUCE THE REFUND AMOUNT.

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Flexible Scheduling
Immediate Associate Discount
Apply at Kohlscareers.com
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TERMS/CONDITIONS FOUND IN LEGAL NOTICES
AT KOHLS.COM.Now Hiring For the Holiday Season
Flexible Scheduling
Immediate Associate Discount
Apply at Kohlscareers.comTHIS PURCHASE IS SUBJECT TO THE
TERMS/CONDITIONS FOUND IN LEGAL NOTICES
AT KOHLS.COM.

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Trans. Discount -19.45

505 - Gap \$50 Reward Card

Trans. Discount -7.77

505 - Gap \$20 Reward Card

Total Discount - 161.94



Collierville

(901) 850-1452

6:33:47 PM

Store: 00464

Collierville

(901) 850-1452

11-10-14 8:07P 0718/0005/4568/5 2060XXX

ID# 999-8889-8579-9281-945-3199

BOYS L/S WOVENS 888178243617 * 25.20 T1

ItemPrice 36.00 YouSave 10.80

BOYS L/S WOVENS 888178647193 * 25.20 T1

ItemPrice 36.00 YouSave 10.80

TOTAL OFFER

T1= 40.40 @ 9.75%

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10.00-

3.94

\$44.34

004640022930201411069911

MEADOW PLAID

047690 0002

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505 - Gap \$50 Reward Card

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505 - Gap \$20 Reward Card

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123501 3234

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Trans. Discount -16.66

505 - Gap \$50 Reward Card

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Trans. Discount -7.77

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117 - 40% OFF

Trans. Discount -7.78

505 - Gap \$20 Reward Card

Trans. Discount -19.45

505 - Gap \$50 Reward Card

Trans. Discount -7.77

505 - Gap \$20 Reward Card

Total Discount - 161.94

12-16-14

\$685.00 - contact Lawyer
50.00 SGW referral - I paid w/check to Tony Whicker
65.00 for Luba's futsal it is not competitive soccer
only and additional and I did not agree!
I will agree to split the \$75.00 the same
Days medical
Book for school

7.50
54.78
5.27

109.57
10.53

16.46
44.34
16.68
28.29

50.00 100.00 CBT - separate check included

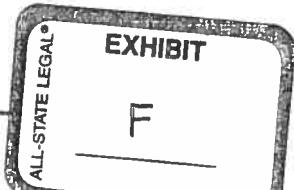
I paid \$50
You pay
Split \$75

30.00
5.33
74.00
60.16
16.24
14.97
200.70

\$30.00 + 30.00 Ortho One for Logan (twice)
10.66
148.00
120.33
32.48
29.95

Kelan mechs.
Balance on kelan's acct Dr Burris.
Logan's concrete
Logan's Zyrtec
Logan's Proactive (3 monthly installments)
1st one

So at this point you owe me \$133.16



SHEA MOSKOVITZ & MCGHEE

ATTORNEYS AT LAW

530 OAK COURT DRIVE • SUITE 355
MEMPHIS, TENNESSEE 38117-3726

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901.821.0581

* Rule 31 Listed Family Mediator

**Licensed in Mississippi

° Trained Collaborative Practice Attorney

***Rule 31 Listed General Civil Mediator

★Rule 31 Listed General Civil/Family Mediator

April 20, 2015

Tracy Eaton, Esq.
275 Jefferson Ave.
Memphis, TN 38103

Via Facsimile and U.S. Mail

Re: Kelly Colvard Parsons v. Richard Jearl Parsons

Dear Tracy:

Pursuant to the parties' Permanent Parenting Plan, which dictates that uncovered reasonable and necessary medical expenses will be paid equally by the parties, I have enclosed a bill from Methodist Healthcare associated with Kelan's leg injury. Ms. Parsons took Kelan to his appointment at the hospital and paid \$150 of what she believed would be a \$300 hospital bill. The hospital repeatedly attempted to contact Mr. Parsons regarding payment of his share of the amount due, but he has not returned their calls. Therefore, Methodist Healthcare forwarded the entire bill to Ms. Parsons. Ms. Parsons has already paid \$150 of the total amount due, therefore \$345.59 is due from Mr. Parsons for his share of this bill. It may benefit both parties if Mr. Parsons contacted the hospital to find out why this bill was so much greater than \$300, the amount quoted to Ms. Parsons. If there are any questions, please do not hesitate to contact me.

With very best wishes I remain,

Sincerely,



Kirkland Bible

LKB/cl
Enclosure
cc: Kelly Parsons





P. O. Box 2279 - Memphis, TN 38101-2279

03/26/15

00000000792

KELLY PARSONS
1707 E CHURCHILL DOWNS
GERMANTOWN, TN 38138-2643

FACILITY	METHODIST HEALTHCARE GERMANTOWN
PATIENT	RICHARD K PARSONS
DATE(S) OF SERVICE	03/06/15
REFERENCE #	RO31768313
ACCOUNT #	12850279
BALANCE DUE	\$ 541.18

Due Date
04/25/2015

Closing Balance
\$ 3701.00

Insurance Payments
\$ 2269.62

Insurance Adjustments
\$ -740.20

Cash Payments
\$ -150.00

Misc. Adjustments
\$ 0.00

Balance Due
\$ 541.18

Dear KELLY PARSONS:
Account Number: 12850279

If you have insurance, your account has completed the billing process and the balance remaining is your responsibility. For questions in regards to your balance, please refer to your explanation of benefits or contact your insurance company.

Please mail your payment in the return envelope provided. If you are unable to pay the balance due by 04/25/2015, please call us as soon as possible. A customer service representative will be available Monday through Thursday from 8:00 a.m. to 7:00 p.m., Friday from 8:00 a.m. to 4:15 p.m. CST (except holidays) to discuss your payment options.

- Online at <http://www.methodisthealth.org/login>
- By Phone at (901) 842-1260 or toll-free (888) 528-9775
- Habla Espanol: (901) 542-5390
- P. O. Box 2279, Memphis, TN 38101

Thank you for allowing Methodist Healthcare to serve your healthcare needs.

Did you receive an Income Tax Refund?
Call us today and ask about our "Tax-Time Incentive Program."
You may be eligible for prompt payment discounts!

PAYMENT COUPON. PLEASE DETACH AND RETURN WITH YOUR PAYMENT.

Reference #: RO31768313

IF PAYING BY CREDIT CARD, FILL OUT BELOW.
CHECK THE CREDIT CARD BOX USING FOR PAYMENT.

	<input type="checkbox"/>	DISC-VER	<input type="checkbox"/>		<input type="checkbox"/>	AMEX		<input type="checkbox"/>	VISA
CARD NUMBER		CVV CODE	AMOUNT						
SIGNATURE		EXP. DATE							
ACCOUNT BALANCE		ACCOUNT NUMBER	STATEMENT DATE						
\$ 541.18		12850279	03/26/15						
PATIENT NAME									
RICHARD K PARSONS									
RESPONSIBLE PARTY									
KELLY PARSONS									

Make checks payable to:

Methodist Healthcare

P.O. Box 2279
Memphis, TN 38101-2279

MEMORY TRANSMISSION REPORT

TIME : 04-21-'15 09:44
FAX NO.1 : 9018210581
NAME : Shea Moskovitz

FILE NO. : 448
DATE : 04.21 09:41
TO : 85266702
DOCUMENT PAGES : 3
START TIME : 04.21 09:42
END TIME : 04.21 09:43
PAGES SENT : 3
STATUS : OK

*** SUCCESSFUL TX NOTICE ***

FAX TRANSMISSION
SHEA MOSKOVITZ & MCGHEE
Attorneys at Law
530 Oak Court Drive • Suite 355
Memphis, Tennessee 38117-3726
Telephone: 901.821.0044
Telefax: 901.821.0067 and 901.821.0581

To: Tracy Eaton
Fax #: 526-6702
From: Kirkland Bible
Subject: Parsons v. Parsons

Date: April 20, 2015
Pages: _____, including this cover sheet.

COMMENT:

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Attorneys at Law
530 Oak Court Drive • Suite 355
Memphis, Tennessee 38117-3726
Telephone: 901.821.0044
Telefax: 901.821.0057 and 901.821.0581

To: Tracy Eaton **Date:** April 20, 2015
Fax #: 526-6702 **Pages:** ____, including this cover sheet.
From: Kirkland Bible
Subject: Parsons v. Parsons

COMMENT:

CONFIDENTIALITY NOTE:

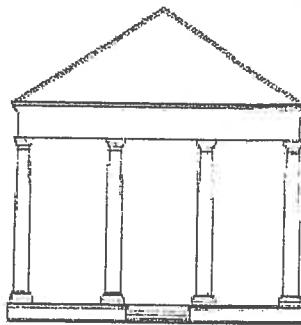
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LARRY RICE†★○
AMY J. AMUNDSEN †*+
G. COBLE CAPERTON *

ASSOCIATES
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JENNIFER BELLOTT
MARY L. WAGNER ♦
ERIN O'DEA
JESSICA FARMER
TRACY A. EATON

1925-2002
GEORGE L. RICE, JR.



275 JEFFERSON AVENUE
MEMPHIS, TENNESSEE 38103

Phone (901) 526-6701
Fax (901) 526-6702

PARALEGALS
ANDREA SCHULTZ, CP †
CARLA BAKER
SUSAN M. NEW, ACP ♦
STACEY PIPKIN
PATRICIA REEVES

LEGAL ASSISTANT
CYNDY McCORMICK

May 4, 2015

Mitch Moskovitz, Esq.
Kirkland Bible, Esq.
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
Sent Via U.S. Mail and Facsimile to (901) 821-0581

Re: *Parsons vs. Parsons*
CT-004932-13

Dear Counsel:

I made Mr. Parsons aware of the outstanding medical bill. Please let me know if additional steps need to be taken on this issue. I am in receipt of your correspondence regarding Ms. Parsons' summer visitation. I am assuming you meant July 18th as the start date and not June 18th as stated in your letter. Please confirm this and I will then contact Mr. Parsons to obtain his summer vacation schedule.

Sincerely,

Tracy Eaton

TE/

cc: Rick Parsons

l:\parsons\{post-div}\crs 2015\oc\5 4.15 resp re medical bills and summer parenting.doc



IN THE CIRCUIT COURT OF TENNESSEE FOR THE
THIRTIETH JUDICIAL DISTRICT AT MEMPHIS, SHELBY COUNTY

KELLY COLVARD PARSONS,

Plaintiff/Petitioner,
vs.

Docket No. CT-004932-13
Division II

RICHARD JEARL PARSONS,

Defendant/Respondent.

ORDER GRANTING MOTHER'S PETITION TO MODIFY CHILD SUPPORT

This cause came to be heard before the Honorable Cary C. Woods, Divorce Referee of Shelby County, Tennessee, on Monday, February 15 and Wednesday, February 24, 2016, upon the Petition of Kelly Colvard Parsons (hereinafter "Mother") to Modify Child Support; exhibits entered into evidence; statements of counsel for the parties; and the entire record in this cause. From all of which it satisfactorily appears and is found by the Court as follows:

1. Mother's Petition to Modify Child Support filed with this Honorable Court on August 27, 2015 shall be granted. From the time period beginning August 27, 2015 and ending December 31, 2015, Richard Jearl Parsons' (hereinafter "Father") child support obligation to Mother shall be modified from Zero Dollars (\$0) to Five Hundred Forty Three Dollars (\$543). (A copy of the Child Support Worksheet is attached hereto as Exhibit "A"). Thereafter, beginning January 1, 2016 and continuing each month thereafter, Father's child support obligation shall be modified from Five Hundred Forty Three Dollars (\$543) to Four Hundred Eighty Six Dollars (\$486). (A copy of the Child Support Worksheet is attached hereto as Exhibit "B"). Said base child support obligation of Four Hundred Eighty Six

Dollars (\$486) shall be paid by the fifth (5th) day of each month, pending further Orders of this Court.

2. The current child support arrearage owing by Father to Mother from August 27, 2015 through February 29, 2016 is Two Thousand Six Hundred Ninety Eight Dollars (\$2,698). Beginning in March of 2016, Father shall pay said Two Thousand Six Hundred Ninety Eight Dollars (\$2,698) at a rate of Three Hundred Dollars (\$300) per month, paid by the fifth (5th) day of each month, until said Two Thousand Six Hundred Ninety Eight Dollars (\$2,698) is paid in full.

3. Father shall pay Mother the sum of Seven Thousand Dollars (\$7,000) for her attorney fees within ninety (90) days of the entry of this Order. Father shall pay any and all remaining unpaid statutory court costs.

4. All provisions of the parties' Permanent Parenting Plan entered with this Honorable Court on July 16, 2014, except as set forth herein above, shall remain in full force and effect.

ALL OF WHICH IS HEREBY ORDERED ADJUDGED AND DECREED BY
CONSENT.

James F. Russell

JUDGE

Date:

4-6-16

A TRUE COPY ATTEST
JIMMY MOORE, Clerk
27

APPROVED AS TO FORM:

Kirkland Bible
Mitchell D. Moskovitz (#15576)

Kirkland Bible (#031988)

Attorneys for Mother

SHEA MOSKOVITZ & MCGHEE

530 Oak Court Drive, Suite 355

Memphis, Tennessee 38117

(901) 821-0044

Larry Rice (#5292)

Tracy A. Eaton (#32029)

Attorneys for Father

275 Jefferson Avenue

Memphis, Tennessee 38103

(901) 526-6701

8/27/15 - 12/31/15

State of Tennessee - Child Support Worksheet

Part I. Identification

dicate the status
each parent or
retaker by placing
"X" in the
appropriate column

Name of Mother:	KELLY COLVARD PARSON
Name of Father:	RICHARD JEARL PARSONS
Name of non-parent caretaker:	
TCSES case #:	
Docket #:	CT-004932-13
Court Name:	CIRCUIT

PRP ARP SPLIT

Part II. Adjusted Gross Income

1. Monthly Gross Income
 - 1a. Federal benefit for child
 - 1b. Self-employment tax paid
 - 1c. Subtotal
 - 1d. Credit for in-home children
 - 1e. Credit for not in-home children
2. Adjusted Gross Income(AGI)
 - 2a. Combined adjusted Gross Income
 3. Percentage share of income (PI)

Mother/ Column A	Father/ Column B	NonParent CareTaker/ Column C
\$ 8000.00	\$ 11000.00	
+ 0.00	+ 0.00	
- 0.00	- 0.00	
\$ 8000.00	\$ 11000.00	
- 0.00	- 0.00	
- 0.00	- 0.00	
\$ 8000.00	\$ 11000.00	

† III. Parent's Share of BCSO

- 4 BCSO allotted to primary parent's household
- 4a Share of BCSO owed to primary parent
- 5 Each Parent's average parenting time
- 6 Parenting time adjustment
- 7 Adjusted BCSO

\$ 1628.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 944.24	
N/A	130	
\$ N/A	\$ -290.36	
\$ 0.00	\$ 653.88	

Part IV. Additional Expenses

	Mother/ Column A	Father/ Column B	NonParent CareTaker/ Column C
8a Children's portion of health insurance premium	\$ 0.00	\$ 265.00	\$ 0.00
8b Recurring uninsured medical expenses	\$ 0.00	\$ 0.00	\$ 0.00
8c Work-related childcare	\$ 0.00	\$ 0.00	\$ 0.00
9 Total additional expenses	\$ 0.00	\$ 265.00	\$ 0.00
10 Share of additional expenses owed	\$ 111.30	\$ 0.00	
11 Adjusted Support Obligation(ASO)	\$ 111.30	\$ 653.88	

Part V. Presumptive Child Support Order

12 Presumptive Child Support Order (PCSO)

OBLIGATION	
\$ 0.00	\$ 543.00

*Enter the difference between the greater and smaller numbers from line 11 except in non-parent caretaker situations

Low Income?

N (N=15% Y=7.5%)

Current Order Flat%?

N (N/Y)

13a Current child support order amount for the payor parent

\$ 0.00	\$ 0.00
---------	---------

13b Amount required for significant variance to exist

\$ 0.00	\$ 0.00
---------	---------

13c Actual variance between current and presumptive child support orders

\$ 0.00	\$ 0.00
---------	---------

Part VI. Deviation and FCSO

Deviations must be

14 Deviations (Specify):

\$ 0.00	\$ 0.00
---------	---------

Substantiated by
written findings in the

15 Final Child Support Order (FCSO)

\$ 0.00	\$ 543.00
---------	-----------

16 FCSO adjusted for federal benefit, Line 1a, Obligor's column

\$ 0.00	\$ 543.00
---------	-----------

State of Tennessee - Child Support Worksheet

Part I. Identification

Indicate the status
of each parent or
caretaker by placing
an "X" in the
appropriate column

		PRP	ARP	SPLIT
Name of Mother:	KELLY COLVARD PARSON	X		
Name of Father:	RICHARD JEARN PARSONS		X	
Name of non-parent caretaker:				
TCSES case #:	CT-004932-13			
Docket #:	CT-004932-13			
Court Name:	CIRCUIT			

Part II. Additional Children

If a parent is claiming more than five children on line 3 or line 7,
use the Additional Credit sheet to list information for each child.

Mother	Father

Parent Income
Information

1 Applicable gross income for credit worksheet

\$ 8000.00	\$ 11000.00
------------	-------------

-Home Children 2 Below, list qualified children living in the parent's home (If none, skip to line 7):

Name(s) of Child(ren) for Mother	Date of Birth	Name(s) of Child(ren) for Father	Date of Birth

3 Number of qualified children living in the parent's home

0	0
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00

4 Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)

5 75% of theoretical child support order from line 4

Not-In-Home-
children 6 Below, list qualified children not living in parent's home:

Name(s) of Child(ren) for Mother	Date of Birth	Name(s) of Child(ren) for Father	Date of Birth

7 Number of qualified children not living in the parent's home

0	0
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00

8 Average documented monetary support over last 12 months

9 Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)

10a 75% of theoretical child support order from line 9

10b Allowable credit for not-in-home children

Other Children (Continued from Credit Worksheet)

In-Home Children Below, list additional qualified children living in the parent's home: _____
Name(s) of child(ren) for Mother _____ Date of birth _____

Not-In- Below, list additional qualified children living in the parent's home:

ISS - Income Shares Summary Screen

Inquire Add Update

00:00:00

ECSSXXX	CSES - INCOME SHARES SUMMARY SCREEN (ISSS)				00-00-0000
ASE ID	TYPE	X / X	STATUS A	CLASS XXX/	???
CP	XXXXXXXXXXXXXX		ID 00000000	RTD	XX
CP	XXXXXXXXXXXXXX		ID 00000000	RTD	XX
DOCKET	CT-004932-13	+	# OF CHILDREN FOR THIS ORDER		1
ARENTING TYPE	ST - STANDARD PARENTING		WORKSHEET DATE	02/24/2016	MORE +
M MOTHER	42%	PI FATHER	58%	MOTHER	FATHER
ACH PARENT'S AVERAGE PARENTING TIME				0	130
ROSS INCOME SUBTOTAL	LOW INCOME	N	(Y/N)	8000.00	11000.00
REDIT FOR CHILDREN				0.00	0.00
HILDREN'S PORTION INS				0.00	265.00
ECURRING MEDICAL				0.00	0.00
CHILDCARE	(P/N/B)			0.00	0.00
PCSO	0.00	SSA BENEFIT	0.00	0.00	543.00
DEVIATION				Y	
PCSO	543.00	OBLIGEE CHANGE_(Y/N)		SV(Y/N)	

A539 - 1: Successful INQUIRE.

COMMAND ==> _____

L = HELP 3 = EXIT 4 = PROMPT 5 = CLER 6 = NOTE 7 = BKWD 8 = FRWD 11 = ORDR 12 = ISCS 13 = ANRF

SCS - Income Shares Children Screen

O/C	Name	DOB	IN Home	PRP/ARP
O	RICHARD KELANS PARSONS	5/22/2001		

9/1/2016

State of Tennessee - Child Support Worksheet

I. Identification

cate the status of parent or caretaker by placing an "X" in the appropriate column	Name of Mother:	KELLY COLVARD PARSON	X	
	Name of Father:	RICHARD JEARL PARSONS		X
	Name of non-parent caretaker:			
	TCSES case #:			
	Docket #:	CT-004932-13		
	Court Name:	CIRCUIT		

Names(s) of Child(ren)	Date of Birth	Days with Mother	Days with Father	Days with Caretaker
RICHARD KELANS PARSONS	5/22/2001	235.5	129.5	

II. Adjusted Gross Income

Credit Worksheet

Calculate line items

1e

1. Monthly Gross Income

1a. Federal benefit for child

1b. Self-employment tax paid

1c. Subtotal

1d. Credit for in-home children

1e. Credit for not in-home children

2. Adjusted Gross Income(AGI)

2a. Combined adjusted Gross Income

3. Percentage share of income (P%)

Mother/ Column A	Father/ Column B	NonParent CareTaker Column C
\$ 5025.00	\$ 7880.00	
+ 0.00	+ 0.00	
- 0.00	- 0.00	
\$ 5025.00	\$ 7880.00	
- 0.00	- 0.00	
- 0.00	- 0.00	
\$ 5025.00	\$ 7880.00	
39 %	61 %	

III. Parent's Share of BCSO

- 4 BCSO allotted to primary parent's household
- 4a Share of BCSO owed to primary parent
- 5 Each Parent's average parenting time
- 6 Parenting time adjustment
- 7 Adjusted BCSO

\$ 1342.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 818.62	
N/A	130	
\$ N/A	\$ -222.26	
\$ 0.00	\$ 596.36	

Part IV. Additional Expenses

	Mother/ Column A	Father/ Column B	NonParent CareTaker/ Column C
8a Children's portion of health insurance premium	\$ 0.00	\$ 284.00	\$ 0.00
8b Recurring uninsured medical expenses	\$ 0.00	\$ 0.00	\$ 0.00
8c Work-related childcare	\$ 0.00	\$ 0.00	\$ 0.00
9 Total additional expenses	\$ 0.00	\$ 284.00	\$ 0.00
10 Share of additional expenses owed	\$ 110.76	\$ 0.00	
11 Adjusted Support Obligation(ASO)	\$ 110.76	\$ 596.36	

Part V. Presumptive Child Support Order

12 Presumptive Child Support Order (PCSO)

OBLIGATION	
\$ 0.00	\$ 486.00

*Enter the difference between the greater and smaller numbers from line 11 except in non-parent caretaker situations

Low Income?

N (N=15% Y=7.5%)

Current Order Flat %?

N (N/M)

13a Current child support order amount for the payor parent

\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00

13b Amount required for significant variance to exist

13c Actual variance between current and presumptive child support orders

Part VI. Deviation and FCSO

Deviations must be

14 Deviations (Specify):

\$ 0.00	\$ 0.00
---------	---------

Substantiated by written findings in the

Child Support Order

15 Final Child Support Order (FCSO)

\$ 0.00	\$ 486.00
\$ 0.00	\$ 486.00

16 FCSO adjusted for federal benefit, Line 1a, Obligor's column

State of Tennessee - Child Support Worksheet

Part I. Identification

Indicate the status of each parent or caretaker by placing an "X" in the appropriate column

		PRP	ARP	SPLIT
Name of Mother:	KELLY COLVARD PARSON	X		
Name of Father:	RICHARD JEAN PARSONS		X	
Name of non-parent caretaker:				
TCSES case #:	CT-004932-13			
Docket #:				
Court Name:	CIRCUIT			

Part II. Additional Children

If a parent is claiming more than five children on line 3 or line 7, use the Additional Credit sheet to list information for each child.

Mother	Father

Parent Income Information

1 Applicable gross income for credit worksheet

\$ 5025.00	\$ 7880.00
------------	------------

2 Below, list qualified children living in the parent's home (if none, skip to line 7):

Name(s) of Child(ren) for Mother	Date of Birth	Name(s) of Child(ren) for Father	Date of Birth

3 Number of qualified children living in the parent's home

0	0
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00

4 Theoretical child support order (this parent's income on CS Schedule for number of children from line 3)

5 75% of theoretical child support order from line 4

6 Below, list qualified children not living in parent's home:

Name(s) of Child(ren) for Mother	Date of Birth	Name(s) of Child(ren) for Father	Date of Birth

7 Number of qualified children not living in the parent's home

0	0
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00

8 Average documented monetary support over last 12 months

9 Theoretical child support order (this parent's income on CS Schedule for number of children from line 7)

10a 75% of theoretical child support order from line 9

10b Allowable credit for not-in-home children

Other Children (Continued from Credit Worksheet)

In-Home Children Below, list additional qualified children living in the parent's home:
Name(s) of child(ren) for Mother _____ Date of Birth _____

Not-In- Below, list additional qualified children living in the parent's home:

SSS - Income Shares Summary Screen

ECSSXXX Inquire Add Update 00:00:00

XXXXXX CSES - INCOME SHARES SUMMARY SCREEN (ISSS) 00-00-0000

CASE ID TYPE X / X STATUS A CLASS XXX / ? / ?

VCP XXXXXXXXXXXXXXXXX ID 000000000 RTD XX OFFICE 000
CP XXXXXXXXXXXXXXXXX ID 000000000 RTD XX USERID XXXXXX

DOCKET CT-004932-13 + # OF CHILDREN FOR THIS ORDER 1 NOTEPAD N

PARENTING TYPE ST - STANDARD PARENTING WORKSHEET DATE 02/24/2016 MORE +

PI MOTHER	39%	PI FATHER	61%	MOTHER	FATHER	NP CTAKER
ACH PARENT'S AVERAGE PARENTING TIME				0	130	
GROSS INCOME SUBTOTAL		LOW INCOME	N	5025.00	7880.00	
				0.00	0.00	
				0.00	284.00	0.00
				0.00	0.00	0.00
				0.00	0.00	0.00
				0.00	486.00	
PCSO						
DEVIATION		0.00	SSA BENEFIT	0.00	Y	
FCSO		486.00	OBLIGEE CHANGE_(Y/N)	SV(Y/N)		

AA539 - 1: Successful INQUIRE.

COMMAND ==> _____

1 = HELP 3 = EXIT 4 = PROMPT 5 = CLER 6 = NOTE 7 = BKWD 8 = FRWD 11 = ORDR 12 = ISCS 13 = ANRF

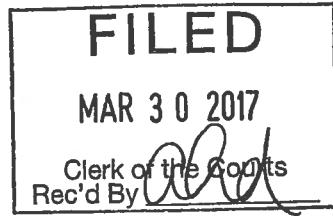
IN THE COURT OF APPEALS OF TENNESSEE
AT JACKSON
February 14, 2017 Session

KELLY COLVARD PARSONS v. RICHARD JEARN PARSONS

**Circuit Court for Shelby County
No. CT-004932-13**

No. W2016-01238-COA-R3-CV

JUDGMENT



This cause came on to be heard and regularly considered by the Court on the record, the briefs of the parties, and for the reasons stated in the Opinion of this Court filed this date, it is so ORDERED that:

1. The order of the trial court is vacated. The case is remanded for such further proceedings as may be necessary and are consistent with the opinion.
2. Costs of the appeal are assessed against the Appellee, Richard Jearl Parsons, for all of which execution may issue if necessary.

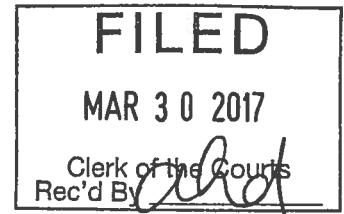
KENNY ARMSTRONG, J.
D. MICHAEL SWINEY, C.J.
J. STEVEN STAFFORD, P.J., W.S.

IN THE COURT OF APPEALS OF TENNESSEE
AT JACKSON
February 14, 2017 Session

KELLY COLVARD PARSONS v. RICHARD JEARL PARSONS

Appeal from the Circuit Court for Shelby County
No. CT-004932-13 James F. Russell, Judge

No. W2016-01238-COA-R3-CV



This is a post-divorce matter in which Ms. Parsons filed a petition for civil and criminal contempt against her former husband, Mr. Parsons. Ms. Parsons argues that Mr. Parsons unilaterally modified the terms of their divorce by failing to compensate her for what she alleges to be a vested interest in his federal retirement benefits. At the conclusion of Ms. Parsons' direct examination, Mr. Parsons moved for dismissal on the ground that Ms. Parsons did not elect whether she was seeking civil or criminal contempt at the outset of the proceedings. The trial court dismissed Ms. Parsons' petition for contempt, finding that she did not prove contempt by clear and convincing evidence. Because the trial court used the wrong legal standard and did not allow Ms. Parsons to complete her proof, we vacate and remand to the trial court for further proceedings.

Tenn. R. App. P. 3 Appeal as of Right; Judgment of the Circuit Court Vacated and Remanded.

KENNY ARMSTRONG, J., delivered the opinion of the court, in which D. MICHAEL SWINEY, C.J. and J. STEVEN STAFFORD, P.J., W.S., joined.

Mitchell D. Moskovitz, and Kirkland Bible, Memphis, Tennessee, for the appellant, Kelly Colvard Parsons.

Larry Rice, Memphis, Tennessee, for the appellee, Richard Jearl Parsons.

OPINION

I. Background

On July 10, 2014, Appellant Kelly Parsons, and Appellee Richard Parson filed a

marital dissolution agreement (MDA) that was incorporated into a final decree of divorce, which was entered by the trial court on July 16, 2014. During the parties' marriage, Mr. Parsons was employed by the Federal Aviation Administration (FAA) as an air-traffic controller. In November 2013, seven months prior to the divorce, Mr. Parsons retired from his job pursuant to an FAA mandate, requiring retirement at the age of 56. Mr. Parsons' retirement benefits included a monthly annuity from the Civil Service Retirement System (CSRS) in the amount of \$5,325. Additionally, Mr. Parsons was to receive a monthly supplement from the Federal Employees Retirement System (FERS) in the amount of \$1,370 until he turned 62 and became eligible for social security. In order to maintain eligibility and continue receiving the FERS supplement, Mr. Parsons' earnings could not exceed \$15,120 per year.

The terms of the parties' MDA provided that Ms. Parsons would receive 50% of Mr. Parsons' gross monthly CSRS annuity and 50% percent of Mr. Parsons' FERS supplement, to wit:

Husband is eligible for retirement benefits under the Civil Service Retirement System based on employment with the United States Government. Wife is entitled to fifty percent (50%) of Husband's gross monthly annuity under the Civil Service Retirement System. Wife is entitled to fifty percent (50%) of Husband's FERS supplement under the Civil Service Retirement System. The United States Office of Personnel Management is directed to pay Wife's share directly to Wife. Wife shall be treated as the surviving spouse to the extent necessary to ensure Wife's receipt of her portion of the pension and FERS benefits in the event of Husband's death. Wife will receive a proportionate share of any cost of living increases made by the annuity and/or FERS supplement.

The parties shall retain Attorney Blake Bourland to prepare any necessary documents required for the division of this gross monthly annuity and FERS supplement and the parties shall equally divide the cost of same.

Prior to Wife's receipt of fifty percent (50%) of the annuity and FERS supplement, Husband shall pay to Wife fifty percent (50%) of said benefits to compensate Wife while the necessary documents are being processed, in the amount of two thousand six hundred eight dollars (\$2,608) monthly, due on the 1st of July, 2014, and the first business day of the month each month thereafter until Wife's receipt of the pension and FERS benefit.

Pursuant to the MDA, in July 2014, the parties hired Mr. Bourland to draft and submit the necessary orders allocating Mr. Parsons' federal retirement benefits pursuant to the MDA. On August 22, 2014, the trial court entered a consent order assigning the FERS benefits. However, Mr. Bourland was unable to secure payment of Ms. Parsons' portion of the FERS supplement, due to the apparent refusal of the Office of Personnel

Management to allocate the funds pursuant to the parties' MDA.

In April 2015, pursuant to the parties' parenting plan, Ms. Parsons received Mr. Parsons' 2014 tax return and discovered that in addition to the federal retirement benefits contemplated in the MDA, Mr. Parsons had earned income in excess of \$52,000, which exceeded the FERS cap of \$15,120. Thus, Mr. Parsons was not eligible for the FERS supplement of \$1,370 per month.

On June 22, 2015, Ms. Parsons filed a petition for civil and criminal contempt. In her petition, she alleged that Mr. Parsons should be held in willful civil and criminal contempt for failing and refusing to pay her the 50% share of his FERS supplement. Ms. Parsons also alleged, *inter alia*, that Mr. Parsons owed an arrearage of \$4,795 for unpaid FERS benefits. The petition requested that the trial court order Mr. Parsons to pay such arrearages and, that the trial court award Ms. Parsons attorney's fees for filing the petition. The petition also alleged that Mr. Parsons owed Ms. Parsons money in relation to expenditures on behalf of the parties' children; however, these expenditures are not at issue on appeal.

On July 27, 2015, Mr. Parsons' attorney sent a letter informing Ms. Parsons that Mr. Parsons' FERS supplement had been reduced to zero beginning August 2015. The letter also indicated that "because fifty percent (50%) of Zero Dollars (\$0.00) is Zero Dollars (\$0.00), [Ms. Parsons] will not receive a FERS supplement payment beginning August 1, 2015."¹ A letter from the Office of Personnel Management indicated that the reason for the elimination of the FERS supplement is because Mr. Parsons' earned income during 2014 exceeded the \$15,120 income cap. Ms. Parsons argues that her interest in Mr. Parsons' retirement benefits is a property interest, and as such, is non-modifiable. Ms. Parsons also argues that the entry of the final decree of divorce gave her a vested interest in one-half of Mr. Parsons' FERS supplement, and that Mr. Parsons' failure to compensate her to the extent of her vested interest was an improper unilateral modification of the final decree of divorce. Mr. Parsons argues that Ms. Parsons knew prior to the entry of the MDA and the final decree of divorce that Mr. Parsons' income would exceed the \$15,000 cap. Specifically, Mr. Parsons produced a letter from his new employer, Raytheon, dated April 7, 2014 stating that his hourly rate would be \$26.50 and that he could not exceed more than 1500 hours per year. However, we note that Mr. Parsons signed the permanent parenting plan on July 10, 2014 swearing and affirming that his gross monthly income was only \$4,597.00 per month, which included his federal retirement benefits and his expected earnings from Raytheon.

¹ While the FERS supplement ended in July 2015, Ms. Parsons alleges in her petition that Mr. Parsons did not pay her the 50% share of the supplement for the months of December 2014 through June 2015 (the month the petition was filed), even though he was receiving the full FERS supplement directly from the Office of Personnel Management.

The hearing on the contempt petition was held on March 2, 2016. After Ms. Parsons' attorney completed direct examination of Ms. Parsons, Mr. Parsons' attorney made an oral motion to dismiss (see discussion *infra*) on the ground that Ms. Parsons failed to elect whether she was seeking civil or criminal contempt. Prior to ruling on the motion, the trial court heard statements from counsel for both parties regarding the status of the proof. The attorneys were in agreement that Ms. Parsons had not completed her proof; however, Mr. Parsons argued that the case was fundamentally flawed because it had proceeded without Ms. Parsons electing whether she was proceeding on either civil or criminal contempt. Mr. Parsons argued that the only remedy was dismissal. In order to expedite the proceeding, Ms. Parsons agreed to dismiss the criminal contempt component and proceed solely on the allegations of civil contempt. Despite statements from both attorneys that Appellant had not closed her proof, the trial court granted the motion to dismiss stating, in pertinent part, that:

The Court is thus compelled to a conclusion that the petitioner has failed to sustain the requisite burden of proof, that is by clear and convincing evidence, of any, "civil" contempt....

[T]he Court observes that the dilemma in which the parties now find themselves is not one of their own making. Moreover, the turn of events was not contemplated by either of these parties, in the way it has unfolded, at the time of entering the [MDA] and the [FDD].

The trial court entered its order dismissing the petition for contempt on May 19, 2016.

II. Issues

Appellant raises the following issues as stated in her brief:

1. Did the trial court err when it dismissed Ms. Parsons' action for civil contempt based on her failure to sustain a burden of proof of "clear and convincing evidence," when the correct burden of proof for civil contempt is a preponderance of the evidence?
2. Did the trial court err when it dismissed Ms. Parsons' Petition for Civil and Criminal Contempt before Ms. Parsons completed her proof?
3. Did the trial court err in granting Mr. Parsons' motion to dismiss, which was based solely upon Ms. Parsons' failure to elect to proceed under civil or criminal contempt at the onset of the hearing, when "failure to elect" is not grounds for dismissal in Tennessee?

4. Did the trial court err when it failed to enforce the parties' Final Decree of Divorce, which was unilaterally and impermissibly modified by Mr. Parsons?
5. Did the trial court err when it failed to award Ms. Parsons her attorney fees and suit expenses related to her petition for civil and criminal contempt?

III. Standard of Review

When reviewing a trial court's finding of civil contempt, "the factual issues of whether a party violated an order and whether a particular violation was willful, are reviewed de novo, with a presumption of correctness afforded the trial court's findings." *Lovlace v. Copley*, 418 S.W.3d 1, 17 (Tenn. 2013). Our review of the trial court's conclusions of law is de novo, with no presumption of correctness. *Whaley v. Perkins*, 197 S.W.3d 665, 670 (Tenn. 2006); *Kendrick v. Shoemake*, 90 S.W.3d 566, 569 (Tenn. 2002); *Campbell v. Florida Steel Corp.*, 919 S.W.2d 26, 35 (Tenn. 1996); *Union Carbide Corp. v. Huddleston*, 854 S.W.2d 87, 91 (Tenn. 1993). The trial court's decision to hold a person in contempt is entitled to great weight. *Hooks v. Hooks*, 8 Tenn. Civ. App. (Higgins) 507, 508 (1918). Accordingly, decisions to hold a person in civil contempt are reviewed using the abuse of discretion standard of review. *Hawk v. Hawk*, 855 S.W.2d 573, 583 (Tenn. 1993); *Moody v. Hutchison*, 159 S.W.3d 15, 25-26 (Tenn. Ct. App. 2004). This review-constraining standard does not permit reviewing courts to substitute their own judgment for that of the court whose decision is being reviewed. *Williams v. Baptist Mem'l Hosp.*, 193 S.W.3d 545, 551 (Tenn. 2006); *Eldridge v. Eldridge*, 42 S.W.3d 82, 85 (Tenn. 2001). An abuse of discretion occurs when a court strays beyond the framework of the applicable legal standards or when it fails to properly consider the factors customarily used to guide that discretionary decision. *State v. Lewis*, 235 S.W.3d 136, 141 (Tenn. 2007). Discretionary decisions must take the applicable law and relevant facts into account. *Ballard v. Herzke*, 924 S.W.2d 652, 661 (Tenn. 1996). Thus, reviewing courts will set aside a discretionary decision only when the court that made the decision applied incorrect legal standards, reached an illogical conclusion, based its decision on a clearly erroneous assessment of the evidence, or employs reasoning that causes an injustice to the complaining party. *Konvalinka v. Chattanooga-Hamilton Cty. Hosp. Auth.*, 249 S.W.3d 346, 358 (Tenn. 2008); *Mercer v. Vanderbilt Univ.*, 134 S.W.3d 121, 131 (Tenn. 2004); *Perry v. Perry*, 114 S.W.3d 465, 467 (Tenn. 2003).

IV. Analysis

A. Burden of Proof

Ms. Parsons argues that the trial court erred when it dismissed her petition for civil contempt based on her failure to sustain a burden of proof of clear and convincing

evidence. Citing *Oriel v. Russell*, 278 U.S. 358 (1928), the trial court ruled as follows:

The Court is thus compelled to a conclusion that the petitioner has failed to sustain the requisite burden of proof, that is by clear and convincing evidence, of any quote, “civil”, end quote, contempt.

The trial court’s ruling is patently incorrect in that it applied an incorrect legal standard, *i.e.* clear and convincing evidence as opposed to preponderance of the evidence. The quantum of proof needed to find a person guilty of civil contempt is a preponderance of the evidence. *Konvalinka v. Chattanooga-Hamilton Cty. Hosp. Auth.*, 249 S.W.3d 346, 356 (Tenn. 2008); *Doe v. Bd. of Prof'l Responsibility of Supreme Court of Tennessee*, 104 S.W.3d 465, 474 (Tenn. 2003); *see also Luplow v. Luplow*, 450 S.W.3d 105, 119 (Tenn. Ct. App. 2014); *McLarty v. Walker*, 307 S.W. 3d 254, 259 (Tenn. Ct. App. 2009). Mr. Parsons argues that the trial court’s analysis of civil contempt using the clear and convincing evidence standard was harmless error. We disagree. Our standard of review is clear. We will set aside a discretionary decision when the trial court applied incorrect legal standards, reached an illogical conclusion, based its decision on a clearly erroneous assessment of the evidence, or employs reasoning that causes an injustice to the complaining party. *Konvalinka*, 249 S.W.3d at 358 (citing *Mercer v. Vanderbilt Univ.*, 134 S.W.3d 121, 131 (Tenn. 2004); *Perry v. Perry*, 114 S.W.3d 465, 467 (Tenn. 2003)). The trial court speaks through its orders. *Palmer v. Palmer*, 562 S.W.2d 833, 837 (Tenn. Ct. App. 1977). From the order, *supra*, we can only conclude that the trial court applied the clear and convincing standard. Having applied an incorrect legal standard, the trial court erred. While this error alone is sufficient for reversal of the trial court’s decision, we will now address Ms. Parsons’ issue concerning completion of proof.

B. Completion of Proof

Ms. Parsons argues that the trial court erred when it dismissed her petition for contempt before she completed her proof. Prior to ruling on the motion, counsel for both parties argued, as follows, regarding the status of the proof:

Ms. Parsons’ counsel: [W]e were finished with [Ms. Parsons’] direct when [Mr. Parsons’ counsel] made the motion to dismiss. . . I don’t want to correct the Court, because I think in essence everything you said, I think, is exactly what occurred except that we didn’t conclude our proof. We concluded our direct examination. . . .

Trial Court: Well, I perhaps misunderstood, but I thought we covered that. And I was specifically trying to determine whether or not the petitioner had closed her proof.

Mr. Parsons’ counsel: It is my understanding that [Ms. Parsons’ counsel]

has not closed his proof either. I hate to keep agreeing with opposing counsel. Who will I argue with? But I believe he's right about that. . . . I still need to cross examine this lady. And then he gets to elect whether or not he's going to close his proof or somebody else, or put somebody else on.

Despite the foregoing statements that proof was not complete, the trial court ruled on the motion, to wit:

The motion itself comes in a bit of an unusual procedural context in that it was made at the end of the direct examination of the Petitioner. It seems to be in the form of a motion for directed verdict at the close of the Plaintiff's proof, which we would recognize in a jury trial type context, but the court is treating it in that fashion.

In the first instance, the trial court's reasoning is confusing. This Court has repeatedly held that motions for "directed verdicts" have no place in bench trials. *Boyer v. Meimermann*, 238 S.W.3d 249, 254 (Tenn. Ct. App. 2007); *Burton v. Warren Farmers Coop.*, 129 S.W.3d 513, 520 (Tenn. Ct. App. 2002) "[T]he proper motion would have been a motion for an involuntary dismissal at the conclusion of the plaintiff's proof in accordance with [Tennessee Rule of Civil Procedure] 41.02." *Main St. Mkt., LLC v. Weinberg*, 432 S.W.3d 329, 335-36 (Tenn. Ct. App. 2013) (quoting *Boyer*, 238 S.W. 3d at 254). In similar cases where a defendant has moved for a directed verdict in a bench trial, this Court has construed the motion as one for involuntary dismissal pursuant to Rule 41.02(2). See, e.g., *Nazi v. Jerry's Oil Co., Inc.*, No. W2013-02638-COA-R3-CV, 2014 WL 3555984, at *4 (Tenn. Ct. App. July 18, 2014); *Kathryne B.F. v. Michael B.*, No. W2013-01757-COA-R3-CV, 2014 WL 992110, at *3 n.2 (Tenn. Ct. App. March 13, 2014); *In re Adoption of Jordan F.J.*, No. W2013-00427-COA-R3-PT, 2013 WL 6118416, * (Tenn. Ct. App. Nov. 20, 2013); *Wilson v. Monroe County*, 411 S.W.3d 431, 438-39 (Tenn. Ct. App. 2013). Therefore, we will construe the trial court's order as if it were an order granting a motion for involuntary dismissal under Rule 41.02(2).

Tennessee Rule of Civil Procedure 41.02(2), which governs involuntary dismissals in bench trials, provides as follows:

After the plaintiff in an action tried by the court without a jury **has completed the presentation of plaintiff's evidence**, the defendant, without waiving the right to offer evidence in the event the motion is not granted, may move for dismissal on the ground that upon the facts and the law the plaintiff has shown no right to relief. The court shall reserve ruling until all parties alleging fault against any other party have presented their respective proof-in-chief. The court as trier of the facts may then determine them and render judgment against the plaintiff or may decline to render any judgment

until the close of all the evidence. If the court grants the motion for involuntary dismissal, the court shall find the facts specially and shall state separately its conclusions of law and direct the entry of the appropriate judgment.

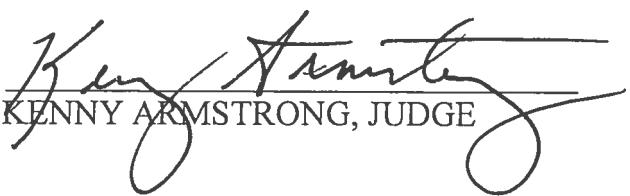
Tenn. R. Civ. P. 41.02(2) (emphasis added). Rule 41.02(2) clearly contemplates that the proper time to lodge a motion for involuntary dismissal is after plaintiff “completed the presentation of plaintiff’s evidence.” Tenn. R. Civ. P. 41.02(2); *see also Burrow v. Barr*, No. 01A01-9806-CV-00311, 1999 WL 722633, at *5 (Tenn. Ct. App. Sept. 17, 1999). The Tennessee Supreme Court has stated that Rule 41.01(2) “contemplates that the plaintiff’s evidence shall be heard and evaluated by the court prior to any involuntary dismissal order at trial.” *Harris v. Baptist Mem’l Hosp.*, 574 S.W.2d 730, 731 (Tenn. 1978). Accordingly, this Court has consistently held that a trial court’s dismissal of a case prior to the close of plaintiff’s proof is reversible error. In *Ruff v. Raleigh Assembly of God Church, Inc.*, No. 02A01-9410-CV-00226, 1996 WL 9730, at *4 (Tenn. Ct. App. Jan. 9, 1996), we held that the trial court erred in dismissing the case prior to the close of plaintiff’s proof and remanded the case for completion of plaintiff’s proof. *Id.* Likewise, in *In re G.T.B.*, No. M2008-00731-COA-R3-PT, 2008 WL 4998399 (Tenn. Ct. App. Nov. 24, 2008), the trial court dismissed the case prior to the completion of plaintiff’s proof. On appeal, this Court concluded that the trial court erred in dismissing the case prior to the completion of proof, stating that “once a case has proceeded to trial, the trial court should allow [the plaintiff] to present all of its proof, subject to the rules of evidence, before deciding whether the case should be dismissed, either *sua sponte* or upon the defendant’s motion.” *In re G.T.B.*, 2008 WL 4998399, at *4. In this case, counsel for both parties agreed that Ms. Parsons had not yet completed her proof. Clearly, the trial court’s decision to dismiss the petition when it did is reversible error.

Based on these holdings, we pretermitted Appellant’s remaining issues. However, we note that the trial court’s order focuses solely on the issue of contempt and does not address the primary issue of non-payment of the FERS supplement. At oral argument, Ms. Parsons urged this court to make a decision concerning the merits of her claim for FERS benefits rather than remanding the matter to the trial court to allow completion of the proof and application of the appropriate burden of proof. We decline the invitation to do so. As a reviewing court, it is not our province to make an initial determination concerning the merits of an appellant’s claim. This Court can only consider such matters as were brought to the attention of the trial court and acted upon or permitted by the trial court. *Jacks v. City of Millington Bd. of Zoning Appeals*, 298 S.W.3d 163, 174 (Tenn. Ct. App. 2009); *Stewart Title Guar. Co. v. Fed. Deposit Ins. Corp.*, 936 S.W.2d 266, 271 (Tenn. Ct. App. 1996); *Irvin v. Binkley*, 577 S.W.2d 677, 679 (Tenn. Ct. App. 1978). Appellant has asked for attorney’s fees on appeal. “Whether to award attorney’s fees on appeal is a matter within the sole discretion of this Court.” *Luplow v. Luplow*, 450 S.W.3d 105, 120 (Tenn. Ct. App. 2014) (internal citations omitted). We respectfully

deny Ms. Parsons' request for attorney's fees and expenses on appeal.

V. Conclusion

For the foregoing reasons, we vacate the trial court's order and remand for further proceedings as may be necessary and are consistent with this opinion. Costs of the appeal are assessed against Appellee, Richard Jearl Parsons, for all of which execution may issue if necessary.



KENNY ARMSTRONG, JUDGE

IN THE CIRCUIT COURT OF TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS, SHELBY COUNTY

KELLY COLVARD PARSONS,

Plaintiff/Counter-Defendant,

vs.

No. CT-004932-13
Div. II

RICHARD JEARL PARSONS,

Defendant/Counter-Plaintiff.

AMENDED PETITION FOR CIVIL AND CRIMINAL CONTEMPT AND IN THE
ALTERNATIVE, FOR BREACH OF CONTRACT

TO THE HONORABLE JAMES RUSSELL, JUDGE OF DIVISION II OF THE CIRCUIT
COURT OF SHELBY COUNTY, TENNESSEE:

Comes now the Plaintiff/Counter-Defendant, Kelly Colvard Parsons (hereinafter "Wife"), by and through her counsel of record, and, in support of this Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract, respectfully states to the Court as follows:

1. Wife incorporates all allegations contained in Wife's Petition for Civil and Criminal Contempt, filed with this Honorable Court on June 22, 2015, as if copied herein verbatim.
2. Wife alleges that on March 8, 2016, the Honorable James Russell issued his oral ruling on Wife's Petition for Civil and Criminal Contempt. During said oral ruling, the Court gave Wife leave to amend her Petition for Civil and Criminal Contempt, detailing, "[T]his Petitioner may seek redress under a breach of contract theory."

3. Pursuant to the parties' Marital Dissolution Agreement, which was incorporated into the parties' Final Decree of Divorce entered with the trial court on July 16, 2014, Wife is entitled to fifty percent (50%) of Husband's FERS Supplement under the Civil Service Retirement System.

4. In Wife's Petition for Civil and Criminal Contempt, filed with this Court on June 22, 2015, Wife alleged that Defendant/Counter-Plaintiff, Richard Jearl Parsons (hereinafter "Husband") failed and refused to pay Wife fifty percent (50%) of his FERS Supplement from December of 2014 to June of 2015.

5. On July 27, 2015, following the filing of Wife's Petition for Civil and Criminal Contempt, Husband's counsel sent Wife's counsel a letter that detailed as follows:

Enclosed please find correspondence [Husband] received from the United States Office of Personnel Management. **[Husband's] annuity supplement has been reduced to Zero Dollars (\$0.00) and this reduction will begin with [Husband's] monthly payment dated August 1, 2015.** As Ms. Parsons is aware, the parties' Marital Dissolution Agreement states, "Wife is entitled to fifty percent (50%) of Husband's FERS Supplement under the Civil Service Retirement System." **Please be advised that because fifty percent (50%) of Zero Dollars (\$0.00) is Zero Dollars (\$0.00), [Wife] will not receive a FERS Annuity Supplement payment beginning August 1, 2015.** (emphasis added).

The letter from the United States Office of Personnel Management, attached to the above correspondence, indicated that because Husband's earned income that year exceeded the annual earnings limit of \$15,120, Husband FERS Supplement would be reduced from \$1,370 to \$0 beginning August 1, 2015.

6. In Wife's Brief in Support of Petition for Civil and Criminal Contempt, filed with the Court on February 26, 2016, Wife alleged that based upon Johnson v. Johnson, 37 S.W.3d 892 (Tenn. 2001) and its progeny, Wife obtained a vested interest her share of Husband's FERS Supplement, or \$685 a month, as of July 16, 2014, the date of the entry of the parties' Final Decree of Divorce. Once Wife obtained a vested interest in Husband's FERS Supplement, Husband "was prohibited from taking any action to frustrate [Wife's] receipt of her vested interest." Johnson, 37 S.W.3d at 897. Husband's receipt of earned income in excess of \$15,120 a year and his "failure to compensate [Wife] to the extent of her vested interest in his retirement benefits constituted a unilateral modification of the MDA and the divorce decree in violation of Towner." Id. (citing Towner v. Towner, 858 S.W.2d 888 (Tenn. 1993))

7. Wife maintains that Husband is in contempt of this Honorable Court for his failure to pay Wife fifty percent (50%) of his FERS Supplement under the Civil Service Retirement System from December 2014 to the present. Following the filing of Wife's Petition for Civil and Criminal Contempt, Husband paid Wife \$3,944 toward the \$5,480 due for Wife's share of the FERS Supplement from December of 2014 to July of 2015, creating an arrearage of \$1,536 (\$685 x 8 months = \$5,480 due; \$5,480 - \$3,944 = \$1,536). Husband made no payments to Wife for her share of the FERS Supplement from August 2015 to the present, creating an arrearage of \$15,755 (\$685 x 23 months = \$15,755). Thus, the total amount due from Husband for Wife's share of the FERS Supplement is \$17,291 (\$1,536 + \$15,755 = \$17,291).

8. Wife further alleges, in the alternative and based upon the Court's leave to amend her Petition for Civil and Criminal Contempt, that Husband is in breach of

contract for his failure to pay Wife fifty percent (50%) of his FERS Supplement under the Civil Service Retirement System from December 2014 to the present.

9. The Tennessee Court of Appeals has held that a marital dissolution agreement, like any other contract, contains an implied covenant of good faith and fair dealing both in the performance and in the interpretation of the contract. Elliott v. Elliott, 149 S.W.3d 77, at 84-85 (Tenn. Ct. App. 2004). While this covenant does not create new contractual rights or obligations, it protects the parties' reasonable expectations as well as their right to receive the benefits of their agreement. Lopez v. Taylor, 195 S.W.3d 627, 633 (Tenn. Ct. App. 2005). The covenant imposes a duty on the contracting parties to do nothing that will impair or destroy the rights of the other party to receive the benefits of the contract. Elliott, 149 S.W.3d at 85. Citing the Supreme Court of Massachusetts, the Tennessee Court of Appeals has explained, "Parties to a separation agreement stand as fiduciaries to each other, and will be held to the highest standards of good faith and fair dealing in the performance of their contractual obligations." Long v. McAllister-Long, 221 S.W.3d 1, 9 (Tenn. Ct. App. 2006) (citing Krapf v. Krapf, 786 N.E.2d 318, 323 (Mass 2003)).

The judicial remedies for breach of a provision in a marital dissolution agreement depend on whether the provision has merged into the divorce decree and thereby remains in the court's control. Long, 221 S.W.3d at 9. Contempt is the proper remedy for the breach of provisions that remain in the court's control. Id.

10. Wife submits that Husband is in breach of contract for each month that he failed to pay Wife fifty percent (50%) of his FERS Supplement under the Civil Service Retirement System from December 2014 to the present.

11. Wife submits that the parties' Marital Dissolution Agreement contains a paragraph titled "Noncompliance," which details,

Should either party incur any expense or legal fees in a successful effort to enforce or defend this Marital Dissolution Agreement, in whole or in part, the Court **SHALL** award reasonable attorney fees and suit expenses to the party seeking to enforce this Agreement. No breach, waiver, failure to seek strict compliance, or default of any of the terms of this Agreement shall constitute a waiver of any subsequent breach or default of any of the terms of this Agreement.

12. Wife alleges that this Honorable Court should award Wife her attorney fees and suit expenses for the necessity of having to file this Amended Petition.

13. Wife adopts and incorporates by reference all allegations in her Petition for Civil and Criminal Contempt into this Amended Petition for Civil and Criminal Contempt as if copied herein verbatim.

WHEREFORE, PREMISES CONSIDERED, WIFE PRAYS AS FOLLOWS:

- a. That proper process issue and be served upon Husband requiring him to answer this Amended Petition, under oath;
- b. That this Honorable Court set this matter for hearing on July 24, 2017 and July 25, 2017, the same dates as the hearing is scheduled on Wife's Petition for Civil and Criminal Contempt;
- c. That this Honorable Court find Husband to be in contempt of court, or in the alternative, in breach of contract;
- d. That this Honorable Court award Wife her attorney fees and suit expenses for the necessity of having to file this Amended Petition;

e. That Wife be awarded such other relief, both general and specific, to which Wife may be entitled in the premises.

Respectfully submitted,



Mitchell D. Moskovitz (#15576)
Kirkland Bible (#031988)
SHEA MOSKOVITZ & MCGHEE
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
(901) 821-0044
Attorneys for Wife

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing has been forwarded to Larry Rice, Attorney for Husband, 275 Jefferson Avenue, Memphis, Tennessee 38103, via facsimile and U.S. Mail, this 23rd day of June, 2017.



Kirkland Bible

OATH

I, Kelly Colvard Parsons, hereby state under oath that the facts contained in the foregoing Petition are true and correct to the best of my knowledge, information and belief.

Kelly Colvard Parsons
Kelly Colvard Parsons

STATE OF TENNESSEE

COUNTY OF SHELBY

Personally appeared before me, Mindy Brucker, a Notary Public of the state and county aforesaid, Kelly Colvard Parsons, with whom I am personally acquainted (or proven to me on the basis of satisfactory evidence), and who acknowledged execution of the within instrument for the purposes contained therein.

WITNESS my hand, at office, this 21 day of June 2017.

Mindy Brucker
Notary Public

My Commission Expires:

MY COMMISSION EXPIRES

July 30, 2017



4

IN THE CIRCUIT COURT OF TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS

FILED
JUL 19 2017
CIRCUIT COURT CLERK
BY *[Signature]* D.C.

KELLY COLVARD PARSONS,
Plaintiff/Counter-Defendant,

v.

Docket No.: CT-004932-13
Division II

RICHARD JEARN PARSONS,
Defendant/Counter-Plaintiff.

**HUSBAND'S RESPONSE TO AMENDED PETITION FOR CIVIL AND CRIMINAL
CONTEMPT AND IN THE ALTERNATIVE, FOR BREACH OF CONTRACT**

Comes now Defendant/Counter-Plaintiff, Richard Jearl Parsons ("Husband"), and submits this response to Wife's *Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract*, filed June 23, 2017, and would submit to this honorable Court as follows:

1. Husband incorporates by reference all allegations, arguments, and statements of fact and belief made in Husband's *Response to Petition for Civil and Criminal Contempt*, filed November 12, 2015.
2. Husband admits that on March 8th, 2016, the Court issued an oral ruling dismissing Wife's *Petition for Civil and Criminal Contempt* at which time the Court:
 - a. Stated that Wife made no allegations that would be consistent with "civil" contempt;
 - b. Held that Mr. Parsons cannot be held in civil or criminal contempt on the pleadings and proof submitted;

- c. Held that Wife “may seek redress under a breach of contract theory. However the question remains as to what the so-called ‘contract,’ even is. The irony there is that under the present circumstances, all of this may draw into question the very validity of the marital dissolution agreement and the final decree.”
- 3. Husband denies that pursuant to the parties’ Marital Dissolution Agreement, Wife is entitled to fifty percent (50%) of what she reasonably expected Husband’s FERS Supplement under the Civil Service Retirement System to be. Wife is entitled to fifty percent (50%) of what Husband received from the FERS Supplement, which is what Mr. Parsons received less taxes pursuant to the *Court Order Assigning Benefits Under the Federal Employees Retirement System*. Currently Mr. Parsons is receiving zero dollars (\$0).
- 4. Husband admits that Wife alleged in Wife’s *Petition for Civil and Criminal Contempt* that Husband refused to pay Wife said fifty percent (50%), and notes that said *Petition* was dismissed.
- 5. Husband admits that his FERS Supplement was reduced to Zero Dollars (\$0) on August 1, 2015.
- 6. Husband denies that Wife obtained a vested interest in Husband’s FERS Supplement, “or \$685 a month.” Husband would submit that Wife’s cited support for said proposition, Johnson v. Johnson, 37 S.W.3d 892 (Tenn. 2001), was overturned by the United States Supreme Court in Howell v. Howell, 137 S.Ct. 1400 (2017).
- 7. Husband denies that Husband owes an arrearage of \$17,291 due from the FERS Supplement. Husband submits that he made a good faith effort to make Wife whole, by offering \$3,944 for Wife’s share of the FERS Supplement from December 2014 through July 2015. Wife did accept the same \$3,944.

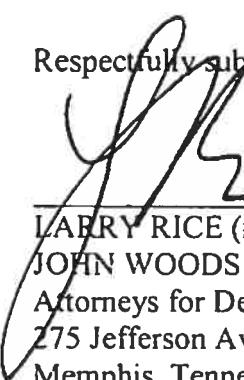
8. Husband denies that he is in breach of contract for his failure to pay Wife fifty percent (50%) of his FERS Supplement from December 2014 to present.
9. Husband admits that a marital dissolution agreement in Tennessee contains an implied covenant of good faith and fair dealing which does not create new contractual rights or obligations but protects the parties' **reasonable** expectations. Husband denies that Wife has a reasonable expectation to \$685 from Husband's FERS Supplement, as Husband's interest is currently Zero Dollars (\$0) and Wife cannot have an interest greater than that of Husband's.
10. See paragraph 8 above.
11. Husband denies that he is not in compliance with the terms of the parties' Marital Dissolution Agreement, and therefore submits that the paragraph titled "Noncompliance" in said Agreement is not at issue.
12. Husband denies that Wife had any necessity to file her *Amended Petition*.
13. Husband acknowledges again that Wife has adopted and incorporated her allegations in previous filings.

WHEREFORE, PREMISES CONSIDERED, Husband prays:

1. That this Honorable Court dismiss Wife's *Amended Petition for Civil and Criminal Contempt*;
2. That this Court award Husband's reasonable attorney fees and expenses for the defense of this Petition; and
3. For such other and further relief, both general and specific, to which Husband may

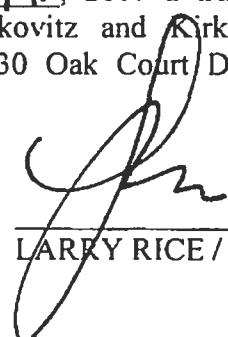
otherwise prove to be entitled.

Respectfully submitted,


LARRY RICE (#5292)
JOHN WOODS (#35791)
Attorneys for Defendant/Counter-Plaintiff
275 Jefferson Avenue
Memphis, Tennessee 38103
(901) 526-6701

CERTIFICATE OF SERVICE

I, the undersigned, certify that on July 19, 2017 a true and correct copy of the foregoing was served upon Mitchell D. Moskovitz and Kirkland Bible, Attorneys for Plaintiff/Counter-Defendant, via U.S. Mail at 530 Oak Court Drive, Suite 355, Memphis, Tennessee 38117.


LARRY RICE / JOHN WOODS

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IN THE CIRCUIT COURT OF SHELBY COUNTY, TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS

PL ED
JUL 19 2017
CIRCUIT COURT CLERK
BY ~~CC~~ D.C.

KELLY COLVARD PARSONS,
Plaintiff/Counter-Defendant,

v.
RICHARD JEARN PARSONS,
Defendant/Counter-Plaintiff.

Docket No.: CT-004932-13
Division II

DEFENDANT/COUNTER-PLAINTIFF'S RESPONSE TO PLAINTIFF/COUNTER-DEFENDANT'S AMENDED PETITION FOR CIVIL AND CRIMINAL CONTEMPT AND IN THE ALTERNATIVE, FOR BREACH OF CONTRACT

Comes now the Defendant/Counter-Plaintiff, Richard Jearl Parsons ("Husband"), by and through his attorney of record, and sets forth his brief in response to Plaintiff/Counter-Defendant, Kelly Colvard Parsons' ("Wife") *Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract*:

INCORPORATION

1. Husband hereby incorporates all allegations, defenses, arguments, and statements of fact or belief that have been raised in Husband's *Response to Petition for Civil and Criminal Contempt* filed November 12, 2015, *Husband's Response to Wife's Pretrial Statement of Alleged Facts*, filed January 4, 2016, and Husband's *Brief in Support of Response to Petition for Civil and Criminal Contempt*, filed February 25, 2016.

FACTS

2. On July 10, 2014, the parties filed a jointly signed *Marital Dissolution Agreement* ("MDA"), which was incorporated into their *Final Decree of Divorce* entered with this Court on July 16, 2014. (Exhibit A).

3. The MDA provided for the types Federal Retirement Benefits:

Husband is eligible for retirement benefits under the Civil Service Retirement System based on employment with the United States Government. Wife is entitled to fifty percent (50%) of Husband's gross monthly annuity under the Civil Service Retirement System. Wife is entitled to fifty percent (50%) of Husband[']s] FERS supplement under the Civil Service Retirement System.¹

4. The parties agreed that Wife was entitled to fifty percent (50%) of Husband's gross monthly annuity under the Civil Service Retirement System. **The gross monthly annuity is the first type of Federal Retirement Benefit, and there is no controversy as to it.**
5. The parties agreed that Wife was entitled to fifty percent (50%) of Husband's **FERS Supplement** under the Civil Service Retirement System. The FERS Supplement is the second type of Federal Retirement Benefit and is the source of this controversy.
6. The Office of Personnel Management ("OPM") defines "monthly annuity" as "(i) the gross monthly annuity as defined in 5 CFR § 838.103 and (ii) any annuity supplement under FERS to which Employee is or may become entitled."² Emphasis added.
7. The parties agreed to this distinction between the gross monthly annuity and the FERS supplement in the *Court Order Assigning Benefits Under the Federal Employees Retirement System* entered August 22, 2014. (Exhibit B).
 - a. Paragraph A. of Section V. ASSIGNMENT OF BENEFITS of the parties' *Court Order Assigning Benefits Under the Federal Employees Retirement System* states, in pertinent part: "Former Spouse is entitled to fifty percent (50%) of Employee's **Monthly Annuity**."

¹ Marital Dissolution Agreement 11-12.

² 5 CFR § 838.103.

b. The parties then recite and adopt the definition for monthly annuity provided by OPM in Paragraph F of Section I. DEFINITIONS: “Monthly Annuity means (i) the gross monthly annuity, as defined in 5 CFR § 838.103 and (ii) any annuity supplement under FERS to which Employee is or may become entitled.”

8. The FERS supplement guidance provided by OPM states that it is “in addition to [the] monthly gross FERS annuity benefit,” and the “**Annuity Supplement may decrease in the future.**” [emphasis in original]. The formula published by OPM, regarding the amount and extent of the supplement, is a reduction of \$1.00 for every \$2.00 earned over the exempt amount. The exempt amount for 2014, was \$15,120. (Exhibit C).

9. Before signing the MDA, Wife was aware from discovery and other sources that Husband’s FERS supplement would be reduced by \$1.00 for every \$2.00 over Mr. Parsons’ exempt earnings amount.

10. Wife filed her *Petition for Civil and Criminal Contempt* on June 22, 2015 and *Wife's Brief in Support of Petition for Civil and Criminal Contempt* on February 26, 2016.

11. On July 22, 2015, Husband received notification that the annuity supplement from FERS to Husband would be reduced from \$1370 to \$0 beginning August 1, 2015 as his income had exceeded \$15,120.

12. Husband notified Wife that by operation of the OPM formula for the FERS Supplement, the payments would cease as of August 1, 2015, and that Husband’s remittances to Wife representing Wife’s 50% interest in the FERS Supplement, would cease simultaneously. (See correspondence dated July 22, 2015, attached as Exhibit D).

13. The parties were heard on Wife’s *Petition for Civil and Criminal Contempt* on March 2, 2016 and March 3, 2016.

14. The delay in this litigation was caused in large part by Wife's baseless claim against Husband for domestic violence. Husband was vindicated by a jury trial in criminal court.

15. This Honorable Court entered an *Order Dismissing Petition for Civil and Criminal Contempt* dismissing Wife's Petition and finding, *inter alia*:

c. Ms. Parsons' *Petition* makes no allegations that would be consistent with civil contempt;

d. The Court finds that it is impossible for the Court to find that the case for civil contempt is made;

e. The Court finds that the parties find themselves in a dilemma which is not one of their own making;

f. The Court finds that the turn of events was not contemplated by either of the parties at the time of entering the MDA and the Final Decree of Divorce; and

g. The Court finds that Mr. Parsons cannot be held in civil or criminal contempt on these pleadings and on this proof.

16. This Court delivered its ruling from the bench on March 8, 2016 (transcript attached as Exhibit E) during which the Court noted that:

[I]t is not that the Respondent has "contemptuously" refused to pay the money at all, rather the parties are not in agreement as to how much should be paid under the now existing circumstances.³

17. This Court then went on to give leave to the Petitioner to seek redress under a theory of breach of contract, in place of a contempt theory.

³ Judge's Ruling 22:15-19.

18. Wife filed her *Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract* on June 23, 2017. In it, Wife prays that:

- h. Husband be found in contempt of court; and
- i. In the alternative, Husband be found in breach of contract.

LAW AND ARGUMENT

I. Wife's "Vested Interest" in Husband's FERS Supplement

In paragraph six (6) of Wife's Amended Petition for Civil and Criminal Contempt, Wife cites to Johnson v. Johnson, 37 S.W.3d 892 (Tenn. 2001) in her Brief in Support of the same, for the proposition that Wife obtained a vested interest in Husband's FERS supplement that equated to \$685 each month. Wife alleges that Husband is "prohibited from taking any action to frustrate [Wife's] receipt of her vested interest,"⁴ and that he did so by choosing to earn more money than was exempted under the plan, which voluntarily waived the supplement. Wife claims that she is nonetheless "vested" in \$685 each month from Husband, which he voluntarily waived, frustrating Wife's right to the same and that Husband therefore is obligated to make her whole. There are two problems with Wife's argument.

First, the holding in Johnson, which underpins Wife's legal argument, has been overturned by the United States Supreme Court; secondly, Wife's vested interest is not in the \$685 dollars paid each month, but rather in Husband's interest to the FERS Supplement – that interest a fee simple defeasible.⁵ Johnson may have been governing law at the time Wife's brief was written, but on May 15, 2017 the United States Supreme Court's decision in Howell v. Howell, 137 S.Ct. 1400 (2017) directly overturned the holding of Johnson and substantially reinterpreted the concept of vested interest as it had been applied in Johnson as well as Johnson's predecessors.

⁴ Citing Johnson, at 897.

⁵ Restat 3d Property: Wills and Other Donative Transfers, § 24.3 (3rd 2003).

Wife states in her *Petition* “Wife obtained a vested interest in her share of Husband’s FERS Supplement, or \$685 a month”⁶ This is simply wrong: Wife had a **vested future interest**⁷ in Husband’s interest in the FERS Supplement. Wife never had an independent interest in the FERS Supplement, as she appears to allege. Husband’s interest while vested, had not matured and was still subject to a condition subsequent.⁸ It was, and remains **fee simple defeasible interest**. Husband could not have conveyed a greater interest than he had.⁹ Therefore Wife’s interest, was only a **fee simple defeasible**. The contemporary term “fee simple defeasible” embraces the concept of the fee simple subject to condition subsequent.¹⁰ Both the historical category and the contemporary fee simple defeasible hold that the interest “is a present interest that terminates upon the happening of a stated event that might or might not occur.”¹¹ In the present matter, neither party disputes that Husband had an interest to the FERS Supplement, which upon the happening of a stated event—Husband earning more than \$15,120 in one year—would terminate. Upon the defeasance of Husband’s interest, Wife’s interest is simultaneously terminated.

This reasoning underpinned the holding in *Howell*. The Court in *Howell* was similarly wrestling with two sources of income to the retiree: military retirement and military disability. Husband had waived part of his retirement benefit to receive disability benefits, and that waiver reduced the amount of money that Wife received under the MDA. Wife sued, alleging that she had a “vested” interest in the totality of his retirement pay as the parties understood it at the time of the signing of the MDA. The Court stated:

Nonetheless, the temporal difference [between a waiver before or after the divorce] highlights only that John’s military retirement pay at the time it came to Sandra was subject to later reduction (should John exercise a waiver to receive disability benefits to which he is entitled). The state court did not extinguish (and

⁶ Amended Petition for Civil and Criminal Contempt and in the Alternative, for Breach of Contract, 6.

⁷ See Restat 3d Property: Wills and Other Donative Transfers, § 25.3 (3rd 2003) which states “a future interest is either contingent or vested. . . . A future interest is vested if it is certain to take effect in possession or enjoyment. A contingent or vested future interest may additionally be classified according to the present interest into which the future interest will ripen once and if it takes effect in possession or enjoyment—as a . . . fee simple defeasible. . . .”

⁸ See *Foster v. Foster*, 2017 Tenn. App. LEXIS 477 (2017) for a discussion on vested and unvested interests and the role of maturation of the same.

⁹ See *Sloan v. Sloan*, 184 S.W.2d 391, 392 (Tenn. 1945).

¹⁰ Restat 3d Property: Wills and Other Donative Transfers, § 24.3 (3rd 2003).

¹¹ *Id.*

most likely would not have had the legal power to extinguish) that future contingency. The existence of that contingency meant that the value of Sandra's share of military retirement pay was possibly worth less—perhaps less than Sandra and others thought—at the time of the divorce. So too is an ownership interest in property . . . worth less if it is subject to defeasance or termination upon the occurrence of a later event¹²

Wife argues with further reliance on Johnson for the proposition “failure to compensate [Wife] to the extent of her vested interest in his retirement benefits constituted a unilateral modification of the MDA and the divorce decree in violation of Towner.¹³ That proposition is erroneous in light of Howell. The Court stated “The state court did not extinguish (and most likely would not have had the legal power to extinguish) that future contingency.”¹⁴ While in Howell the future contingency is the receipt of military disability, Husband submits in the case at bar it is Husband's right to work and earn a living in excess of \$15,120 per year that is the future contingency which neither the parties nor this Court may extinguish.

Further supplementing the Court's reasoning in Howell that the wife's “vested” interest is still limited by the interest held by the husband, the Court goes on, “State courts cannot ‘vest’ that which (under governing federal law) they lack the authority to give.” That “vested” interest is, “at most, contingent, depending for its amount on a subsequent condition: John's possible waiver of that pay.”¹⁵ From the United States Supreme Court's language, it is clear that in the case at bar here, Wife had no more than a **vested fee simple defeasible** in Husband's interest to the FERS Supplement that was in fact subject to defeasance upon a condition subsequent which occurred. Wife was aware of this possibility and failed to contract for the condition subsequent's occurrence. It is not now Husband's obligation to make Wife whole for her expectations that she knew might not be fulfilled and for which she failed to bargain.

II. Preemption

In Howell the Court was discussing the inability of state courts to grant to ex-spouses disability benefits when the relevant federal law had omitted such benefits from the category of permissibly divisible benefits. The Court held that “State Courts cannot ‘vest that which (under

¹² Howell, at 1405.

¹³ Citing Towner v. Towner, 858 S.W.2d 888 (Tenn. 1993).

¹⁴ Howell, at 1405.

¹⁵ Id.

governing federal law) they lack the authority to give.”¹⁶ The case at bar is substantially similar to Howell. Proof has been submitted to this Court during the preceding hearings on the original *Petition for Civil and Criminal Contempt* evidencing the ample federal law directing the division of federal retirement annuities and benefits, but of them the FERS Supplement is not one. See Exhibit F for an email review of Blake Bourland’s findings.¹⁷ The Court Order directing a division of the FERS Supplement was denied by the office in charge of such matters, the Office of Personnel Management (“OPM”). Husband submits that this is proof that the State lacks the authority to vest in Wife any interest in the FERS Supplement because the power to vest is preempted. The Court Order directing divisibility of the FERS Supplement is directly in conflict with the policies of the federal organization responsible for the management of the FERS Supplement.¹⁸ Husband submits that because the Court Order is in direct conflict with federal policy, the Court Order vesting an interest in Wife is pre-empted. Wife therefore has no interest that Husband frustrated and Husband may not be found in contempt for the same.

III. Contempt

Husband would note that Wife prays for finding Husband in contempt of court in paragraph 7 of her *Petition* and still fails to specify which form of contempt Wife seeks. This Court has already ruled based on Wife’s *Petition for Civil and Criminal Contempt*, incorporated in her *Amended Petition for Civil and Criminal Contempt* that sufficient facts do not exist to substantiate a finding of either civil contempt or criminal contempt. Criminal contempt is only appropriate where the “defendant’s actions at bar” are directed against the “dignity and authority of the court.”¹⁹ The underlying facts and circumstances of Wife’s *Amended Petition* remain unaltered from her original *Petition for Civil and Criminal Contempt* and the hearing on the

¹⁶ Id.

¹⁷ Mr. Bourland states in a January 15, 2015 email that OPM advised him that “the FERS Supplement is not divisible.” Although Mr. Bourland is aware of “no statute or regulation that prohibits division.” See Exhibit F.

¹⁸ See Howell at 1406. See also Marbury v. Madison, 5 U.S. 137 (1803); Letellier v. Letellier, 40 S.W.3d 490, 497 (Tenn. 2001) (“Preemption occurs when Congress, in enacting a federal statute, expresses a clear intent to preempt state law, when there is outright or actual conflict between federal and state law, where compliance with both federal and state law is in effect physically impossible, where there is implicit in federal law a barrier to state regulation . . . or where the state law stands as an obstacle to the accomplishment and execution of the full objectives of Congress.”); Cadence Bank, N.A. v. Alpha Trust, 473 S.W.3d 756, 766 (Tenn. Ct. App. 2015) discussing “conflict preemption” occurring when “it is impossible to comply with both state and federal law, or when ‘the state law stands as an obstacle to the accomplishment and execution of the full purposes and objectives of Congress’ (internal citations omitted);

¹⁹ See O’Brien v. State ex rel. Bibb, 170 S.W.2d 931 (1942).

same held on March 2, 2016 and March 3, 2016; furthermore, the same were thoroughly adjudicated and dismissed on the merits by the Court's *Order Dismissing Petition for Civil and Criminal Contempt* entered May 19, 2016. Husband, was then found to have complied with the Marital Dissolution Agreement to the best of his ability by the Court's *Order Dismissing Petition for Civil and Criminal Contempt*, and cannot now be found to be in criminal contempt of the same for having offended the "dignity and authority" of this Court. Civil contempt is appropriate when a person refuses or fails to comply with an order of the court.²⁰ The contemnor is said to have the jailhouse keys in his pocket. That is, by performance he can extricate himself from his contempt. Similarly, it was found in the same *Order Dismissing Petition for Civil and Criminal Contempt* that Husband cannot be held in civil contempt on the same underlying facts presented here.

Wife has alleged no new facts and made no new arguments substantiating a claim for either criminal or civil contempt, therefore Wife's prayer for the same should be dismissed.

IV. Breach of Contract

Wife alleges that Husband breached the Marital Dissolution Agreement in her *Amended Petition for Criminal and Civil Contempt*. She does not however show or explicate exactly under what theory Husband has so breached. Wife merely recites statements of law pertaining to MDAs without alleging any violation thereof. Wife then states "Wife submits that Husband is in breach of contract for each month that he failed to pay Wife fifty percent (50%) of his FERS Supplement . . ." That is thirty-two (32) separate counts of breach of contract.²¹

To establish a claim for breach of contract, Wife must show that there was a meeting of the minds, mutual assent to the contractual terms, consideration, and that the contractual terms were sufficiently definite.²² There can be no breach of contract on an issue for which there was not a meeting of the minds and mutual assent.²³ Wife relies on Elliot v. Elliot, 149 S.W.3d 77 (Tenn. Ct. App. 2004) and Lopez v. Lopez, 195 S.W.3d 627 (Tenn. Ct. App. 2005) for the claim that marital dissolution agreements have an implied covenant of good faith and fair dealing

²⁰ Shiflet v. State, 217 Tenn. 690, 400 S.W.2d 542 (1966)

²¹ December 2014 through July 2017, per Wife's allegations in Paragraph 7 of her Amended Petition.

²² Ace Design Grp., Inc. v. Greater Christ Temple Church, Inc., 2016 Tenn. App. LEXIS 939 *19-20, 2016 WL 7166408 (Tenn. Ct. App. 2016).

²³ Id.

which protects the parties **reasonable expectations** as well as their right to receive the benefits of their agreement. However, Husband submits that Wife misses the mark. The duty of good faith and fair dealing, protecting the **reasonable expectations** of the parties, “does not extend beyond the agreed upon terms of the contract and the ‘reasonable contractual expectations of the parties.’”²⁴ “Thus, the courts’ goal is to ascertain and to give effect to the parties’ intentions . . . and the language of each provision should be given its natural and ordinary meaning.”²⁵

In the matter at hand, this Court has already determined that the parties find themselves “in a dilemma which is not one of their own making” nor “contemplated by either of the parties at the time of entering” into the MDA and the final decree of divorce.²⁶ Husband submits that neither party contemplated, contracted, nor intended to contract for this exact circumstance. Husband did not intend to contract that after the “necessary paperwork” for the FERS Supplement had been completed, OPM would refuse to remit the same to Wife, and the then attendant circumstances would reduce his FERS Supplement entitlement to \$0 and Husband would pay Wife \$683 each month. Because this was not a circumstance bargained for by the parties, and not explicitly covered in the parties’ MDA, there was no meeting of the minds or mutual assent of the parties. Without a meeting of the minds as to this issue, Husband owes no duty to “pay Wife fifty percent (50%) of his FERS Supplement under the Civil Service Retirement System from December 2014 to the present.”

CONCLUSION

For the foregoing reasons, Husband respectfully asks this Honorable Court to dismiss Wife’s *Amended Petition for Civil and Criminal Contempt* and deny all prayers for relief contained therein. Wife’s support has been overturned and contradicted by more recent United States Supreme Court case law, which this Honorable Court is bound to recognize.

Husband notes that the Court gave leave to Wife to amend her *Petition* as it related to claims of breach of contract, but Wife expanded the Court’s leave without permission from the Court nor written permission from Husband to the issue of “vestment” and contempt for the

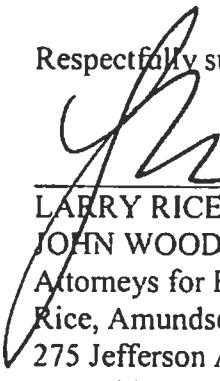
²⁴ Jackson v. CitiMortgage, Inc., 2017 Tenn. App. LEXIS 369, *27, 2017 WL 2365007 (Tenn. Ct. App. 2017).

²⁵ Long v. McAllister-Long, 221 S.W.3d 1, 9 (Tenn. Ct. App. 2006) citing Elliot v. Elliot, 149 S.W.3d 77, 84 (Tenn. Ct. App. 2004), and Davidson v. Davidson, 916 S.W.2d 918, 922-23 (Tenn. Ct. App. 1995).

²⁶ See Order Dismissing Petition for Civil and Criminal Contempt, ¶ 7-8.

same. These issues were the exact ones litigated and adjudicated to finality in on March 8, 2016. The Court should consider them res judicata. Husband requests that the Court order attorneys fees and suit expenses for the defense of Wife's *Amended Petition*.

Respectfully submitted,


LARRY RICE (#5292)
JOHN WOODS (#35791)
Attorneys for Husband
Rice, Amundsen & Caperton, PLLC
275 Jefferson Avenue
Memphis, Tennessee 38103
(901) 526-6701

CERTIFICATE OF SERVICE

I, the undersigned, certify that a copy of the above pleading was served by U.S. Mail and facsimile on this the 19 th day of May, 2017, to:

Mitch Moskovitz, Esq.
Kirkland Bible, Esq.
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
901.821.0057


LARRY RICE/JOHN WOODS

16

FILED
JUL 10 2014
CIRCUIT COURT CLERK
MEMPHIS, TENNESSEE
D.C.

IN THE CIRCUIT COURT OF SHELBY COUNTY, TENNESSEE
FOR THE THIRTIETH JUDICIAL DISTRICT AT MEMPHIS

KELLY COLVARD PARSONS,
Plaintiff/Counter-Defendant,

vs.

No. CT-004932-13
Division II

RICHARD JEARN PARSONS,
Defendant/Counter-Plaintiff.

MARITAL DISSOLUTION AGREEMENT

THIS Agreement is made and entered into by and between Richard Jearl Parsons, who hereinafter may be referred to as "Husband," and Kelly Colvard Parsons, who hereinafter may be referred to as "Wife."

WITNESSETH:

WHEREAS, the parties are married, and children, namely, Logan Grey Parsons and Richard Kelan Parsons were the product of the marriage, these children are minors; and

WHEREAS, both parties agree and stipulate that this Agreement makes fair and equitable provisions for the distribution of the property of the parties and with the Permanent Parenting Plan makes adequate and sufficient provisions for the care, custody, and support of any children the parties may have as a result of the marriage; and

WHEREAS, both parties have full knowledge of and have made full disclosure of all separate and marital assets; and

WHEREAS, neither party at the time of this Agreement is under the influence of any intoxicant or drug, legal or illegal, nor is any party experiencing any psychological problems or conditions that would affect their judgment other than the stress normally to be expected in a divorce; and


KELLY COLVARD PARSONS

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RICHARD JEARN PARSONS

EXHIBIT

A



WHEREAS, both parties are voluntarily executing this Agreement free of undue influence, duress, and free from any cause, reason, promise, or consideration other than set out in this Agreement; and

WHEREAS, both parties realize that had this matter gone to trial, they may have received more or less than they are individually receiving under this Agreement; and

WHEREAS, although certain items may be the separate property of a party they may still be described, transferred or otherwise dealt within this Agreement to resolve the actual ownership; and

WHEREAS, Husband is represented by Larry Rice, Attorney, and Wife is represented by Mitch Moskovitz, Attorney and neither party is relying upon the statements, representation, or advise of the other party's attorney.

THEREFORE, in consideration of the mutual covenants and agreements herein set forth, the parties do agree as follows:

Credit

Neither party shall charge or cause to be charged to the other party any purchases that either of them may make after this Agreement is entered into and shall not create any engagements or obligations in the name of or against the other nor shall either party hereafter secure or attempt to secure any credit upon or in connection with the other. Each warrants that there are no charges on the other's credit that have not been fully revealed to the other. All credit cards and charge cards have been returned to the person responsible for the account. If there are any such unrevealed charges, the party making those charges shall be responsible for the payment of those unrevealed charges.

§ 36-4-134 Notice. THIS MARITAL DISSOLUTION AGREEMENT DOES NOT NECESSARILY AFFECT THE ABILITY OF A CREDITOR TO PROCEED AGAINST A PARTY OR A PARTY'S PROPERTY, EVEN THOUGH THE PARTY IS NOT RESPONSIBLE UNDER THE TERMS OF THE DECREE FOR AN ACCOUNT, ANY DEBT ASSOCIATED WITH AN ACCOUNT OR ANY DEBT. IT MAY BE IN A PARTY'S BEST INTEREST TO CANCEL, CLOSE OR FREEZE ANY JOINTLY HELD ACCOUNTS.


KELLY COLVARD PARSONS


RICHARD PEARL PARSONS

Waiver

Except for the terms and provisions of this Marital Dissolution Agreement, both parties waive and repudiate all right, title, and interest, consummate and inchoate, in and to the property and estate of the other including but not limited to marital, insurance, contractual, dower, homestead exemption, alimony, appointment as executor, or otherwise, in present or in expectancy about any and all property and estate of the other. Both parties waive and repudiate any interest in any will or testamentary writing except for any will or testamentary writing executed after the date of this Agreement or as set out in this Marital Dissolution Agreement. Each of the parties does hereby release and discharge the other from any and all control, claims, demands, actions, or causes of action, except for the obligations imposed by this instrument or by the Court's decree. Both parties accept the Marital Dissolution Agreement and Permanent Parenting Plan as the full, final, and complete settlement of the property, marital, and all other rights of the parties.

Both parties waive any separate and distinct claim to any retirement or pension benefit of the other party except as may be set out by this Agreement herein, although they are aware of their rights regarding any such pensions or retirement benefits.

Entire Agreement

This Agreement contains the entire understanding and agreement between the parties. There are no representations, warranties, covenants, or undertakings other than those expressly set forth herein, and each party enters into this contract voluntarily, advisedly, and with full knowledge of the financial condition, nature, character, and value of both parties' separate and marital property, estate, and income. The law of the state of Tennessee shall govern this Agreement in all respects.

Interpretation

Both parties agree that the usual rule of construction that a document should be construed against the drafter of the document shall not be applied in interpreting this Agreement. The headings in this Agreement are for convenience only and are not to be used in interpreting this


KELLY COLVARD PARSONS


RICHARD JEARL PARSONS

Agreement. The singular shall include the plural and vice versa, when the context so requires. Any exhibits to this Agreement are hereby incorporated by reference into and made a part of this Agreement.

Setoff

ANY PARTY WILL HAVE A RIGHT OF SETOFF FOR ANY OBLIGATION FOR ANY VIOLATION OF THE OTHER PARTY.

Noncompliance

Should either party incur any expense or legal fees in a successful effort to enforce or defend this Marital Dissolution Agreement, in whole or in part, the Court **SHALL** award reasonable attorney fees and suit expenses to the party seeking to enforce this Agreement. No breach, waiver, failure to seek strict compliance, or default of any of the terms of this Agreement shall constitute a waiver of any subsequent breach or default of any of the terms of this Agreement.

Severance

Should the Court hold that any portion of this Agreement is invalid, the remainder shall be in full force and effect and the invalid portion shall be struck from the Agreement or modified as the Court shall order.

Incorporation, Permanent and Pendente Lite

All such parts of this Agreement as might be material, except those that might be lessened or destroyed, shall be incorporated in the Final Decree. Pending the entry of the Final Decree, the parties agree to the filing of this Agreement and, by said filing, specifically consent to and authorize the entry of a Consent Order binding them to the terms of this Agreement. By the signing of this Agreement, the parties stipulate to these terms being enforceable as if said terms were, at the moment of signing, an Order of the Court.



KELLY COLVARD PARSONS



RICHARD PEARL PARSONS

Voluntary Execution

Each party acknowledges that this Agreement has been entered into of his or her own volition with full knowledge and information including tax consequences. In some instances, it represents a compromise of disputed issues. Each believes the terms and conditions to be fair and reasonable under the circumstances. No coercion or undue influence has been used by or against either party in making this Agreement. Each party acknowledges that no representations of any kind have been made to him or her as an inducement to enter into this Agreement, other than the representations set forth in the Marital Dissolution Agreement and Permanent Parenting Plan. Both parties have exercised their discovery rights to their complete satisfaction. Both parties have had such access to records, documents, accounts, things, and experts as they desire. Both parties waive any claim to set this Agreement aside based upon lack of knowledge or failure to disclose financial information.

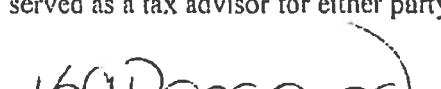
Modification

A modification or waiver of any or all of the provisions of this Agreement shall be effective only if made in writing and executed with the same formality as this Agreement, and approved by the Court if such approval is required. Failure of either party to insist upon strict performance of any of the provisions of this Agreement shall not be construed as a waiver of any subsequent default of the same or similar nature.

Prior Tax Liabilities

If in any connection with any joint Federal Income Tax Returns heretofore filed by the parties, there is a deficiency assessment, the amount ultimately determined to be due thereon shall be borne by both parties equally. Both parties represent and warrant that all information supplied for all tax returns during the marriage are, in all respects, true, correct and complete and fully and accurately reflect income and deductions for those years.

Both parties realize that they may have liability to the Internal Revenue Service that may transcend any provisions of this Agreement and that neither Larry Rice nor Mitch Moskovitz has served as a tax advisor for either party but has recommended independent tax counsel.



KELLY COLVARD PARSONS

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RICHARD JEARL PARSONS

Each party shall pay their respective share of any federal capital gains taxes resulting from the sale of any jointly owned property pursuant to this Agreement.

Unprovided for Property

If there is any property interest (such as a retirement plan, bank account, stock) or effect thereof (such as interest, dividends, or a lump sum payment that actually can only be paid in installments) which is not provided for in this Agreement then that property interest or the effect thereof shall be equally divided between the parties. If it is established by a preponderance of the evidence that a party misrepresented or intentionally concealed a property interest, the effect thereof or an important characteristic thereof, the interest of the concealing party will be transferred in full to the nonconcealing party and the concealing party will pay all costs, fees, expenses, attorney fees, and damages of the nonconcealing party caused by said concealment.

Divorce Proceedings Filed

Wife has filed a Complaint for Absolute Divorce in the Circuit Court for the Thirtieth Judicial District of Tennessee at Memphis, Tennessee, under docket #CT-004932-13. Husband has filed an Answer and Counter-Complaint for Absolute Divorce.

Husband and Wife shall equally split all remaining unpaid statutory court costs arising out of this divorce proceeding.

Both parties, by signing this Agreement, waives further service of process or notice and waives all rights under the Servicemembers Civil Relief Act. Both parties, by signing this Agreement, acknowledge receipt of a copy of the complaint and counter-complaint in this cause and stipulate to the truth and accuracy of the allegations therein to the extent that irreconcilable differences have arisen between the parties.

Parenting Issues

Parenting and child support issues are addressed in the Permanent Parenting Plan.



KCP
KELLY COLVARD PARSONS



RJP
RICHARD JEARL PARSONS

Debts

Any debts not dealt with in this Agreement shall be paid by the party who incurred the debt.

Husband is to pay, and hold Wife harmless for the following debts as an element of the division of the parties' property:

1. Husband's Orion Non Line of Credit Loan, ending in 3061;
2. Husband's Slate Chase Visa Credit Card, ending in 3586;
3. Joint American Express Credit Card, ending in 1002;
4. Husband's Discover Card, ending in 6172;
5. One-half of the present debt owed to Dr. Burris, DDS, in the approximate amount of \$3,120;
6. One-half of the US Bank Credit Card ending in 3994; and
7. Any debts owed to Husband's parents.

Wife is to pay, and hold Husband harmless for the following debts as an element of the division of the parties' property:

1. Joint Best Buy Credit Card, ending in 6891;
2. UT College of Dentistry;
3. Wife's Gap Credit Card, ending in 5199;
4. Wife's Macy's Credit Card, ending in 9625;
5. Wife's Macy's Credit Card, ending in 5231;
6. Wife's Kohl's Credit Card, ending in 0319;
7. Wife's Pier One Credit Card, ending in 8457;
8. Wife's Sam's Club Credit Card, ending in 4494;
9. Wife's Target Credit Card, ending in 185;
10. Wife's Banana Republic Credit Card, ending in 6120;
11. One-half of the present debt owed to Dr. Burris, DDS, in the approximate amount of \$3,120; and


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RICHARD PEARL PARSONS

12. One-half of the US Bank Credit Card ending in 3994.

Neither party shall make any additional charges on the US Bank Credit Card, ending in 3994 and the Best Buy Credit Card, ending in 6891. Wife shall make no additional charges on the American Express Credit Card, ending in 1002. The US Bank Credit Card, ending in 3994, and the Best Buy Credit Card, ending in 6891, shall be frozen and/or closed as soon as permissible by said credit card companies.

Real Estate

The parties currently own property at 5075 Rowen Oak Road, Collierville, Tennessee 38017, more particularly described as follows:

Parcel # C02-57L0-00017-0, Lot 17, Forrest Park Subdivision, of record in Plat Book 159, Page 6, in the Register's Office of Shelby County, Tennessee, to which plat reference is hereby made for a more particular description of said property. A.P.N. D02-57L_A-00017

The real estate will be disposed of as follows:

Husband shall occupy the property until sale. Wife shall be permitted to remain in the property until August 1, 2014, provided that the home has not sold.

The parties agree that Vicki Gandee shall be the parties' real estate agent for the sale of this property, and the home shall be listed by July 15, 2014.

The parties shall take all steps necessary to show and sell said property on the best terms available as soon as possible. Said property will be placed on the market for the amount of \$340,000.00 on July 15, 2014. The parties agree to reduce the price of said property in accordance with the private letter agreement signed simultaneously with this Marital Dissolution Agreement. In the event the home has not sold by March 1, 2015, Husband shall refinance the property to remove Wife's name from the debt and Wife shall quit claim her interest in same to Husband. Husband shall pay to Wife forty-five thousand dollars (\$45,000.00) for her interest in the property. If Husband is unable to secure refinancing because he does not qualify, he must provide proof of his failure to qualify no later than March 1, 2015. Once Husband has


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refinanced the home to remove Wife's name, Husband shall be solely responsible for all costs, debts, and expenses associated with the property.

Should repairs or improvement be necessary to prepare the property for sale, as recommended by Ms. Gandee and mutually agreed upon by the parties, the parties agree that the cost and expenses of those repairs shall be equally divided between Husband and Wife. Husband shall continue to pay the bills associated with the residence through June 30, 2014. Beginning July 1, 2014, and until Wife vacates the residence, Husband and Wife shall be equally responsible for the utilities, cable, internet, telephone, security system, and Town of Collierville bills. Pending the sale of said property, Husband and Wife shall be equally responsible for the home owner's insurance. Pending the sale of said property, Husband shall pay up to nine (9) monthly mortgage notes out of the Orion Account ending in 9187, but not prematurely. Beginning February 1, 2015, Husband shall be solely responsible for the mortgage payments. The parties shall equally divide the mortgage interest deduction associated with said property for the months during which the property is jointly owned.

When the property is sold, there shall be deducted from the gross sales price the following:

- the Wells Fargo Home Mortgage secured by the property;
- real estate agent commission(s);
- closing costs and fees (including closing attorney fees); and
- reimbursement to either party for the cost of mutually agreed upon repairs prior to sale; and
- the estimated capital gains taxes and all other taxes cause by the sale of said property.

The remaining net proceeds shall be divided with fifty percent (50%) going to Husband and fifty percent (50%) going to Wife. In the event the home sells before the funds reserved for nine (9) mortgage payments referenced hereinabove are fully utilized, the parties shall equally divide the remaining funds set aside for the purpose of the nine (9) mortgage payments.

In the event the property sells for less than what is currently owed on the property, the parties equally will pay the remaining mortgage associated with the property and closing costs


KELLY COLVARD PARSONS


RICHARD JEARL PARSONS

and fees (including attorney fees). Husband shall be solely responsible for the payment of property taxes associated with the marital residence.

Personality Will Be Divided

The parties agree that they will divide the marital personal property that they own. The parties shall divide the marital personal property by alternating turns of picking an item of marital personal property. However, Wife shall first receive the washer and dryer and Husband shall select next.

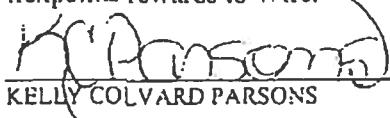
This Agreement constitutes a Bill of Sale of said personality in transferring said personality.

Wife shall remove said property from the marital residence, at such time as is convenient to Husband and at Wife's sole cost, within three (3) weeks of receiving the arbitrator's ruling regarding which items are marital property. In the event Wife fails to remove said property by this time, the remaining property shall be deemed abandoned, and Husband may dispose of the property at his discretion.

If the parties are unable to agree upon what personality is marital, the parties shall arbitrate same with an agreed upon arbitrator within 30 days of the entry of the Final Decree of Divorce. The arbitrator shall decide whether or not the property in dispute is marital property. The parties shall split the property the arbitrator determines is marital by alternating turns of picking an item of marital personal property. Collections and sets shall remain together.

University of Memphis Football Season Tickets, Highland Hundred Parking Passes, and Visa Points

The parties currently have rights to five (5) University of Memphis Football season tickets, two (2) Highland Hundred parking passes, and over 30,000 in FlexPoints Rewards associated with the Joint US Bank Credit Card ending in 3994. By signing this document, Husband conveys all of his interest in said tickets, parking passes, and flexpoints rewards to Wife. Wife shall pay for, indemnify, and hold Husband harmless for all debts associated with said tickets and parking passes. Husband shall take whatever action is required to transfer said flexpoints rewards to Wife.



KELLY COLVARD PARSONS



RICHARD EARL PARSONS

Timeshare

The parties currently own an interest in one (1) timeshare, specifically the Schooner Beach and Racquet Club. By signing this document, Wife conveys all of her interest in said time share to Husband. Husband shall pay for, indemnify, and hold Wife harmless for all debts associated with said timeshare. Wife shall take whatever action is required to convey the interest in said timeshare to Husband, but Wife shall not be responsible for any cost that may be associated with same.

Thrift Savings Plan

Husband has a Thrift Savings Plan through his past employment with the Federal Aviation Administration. The parties agree that Wife shall be awarded three hundred eighty-eight thousand, nine hundred forty-one dollars (\$388,941) from Husband's Thrift Savings Plan. The parties agree that one hundred thousand dollars (\$100,000) of this amount shall be placed in a separate account titled in Wife's name to be utilized solely for two purposes: 1) to pay the taxes incurred on the withdrawal of the one hundred thousand dollars (\$100,000.00) from said account for Kelan's tuition; and 2) to pay son Kelan's future private school tuition at St. George's Independent School or a comparable private school. In the event that Kelan is no longer enrolled in private school, the parties shall equally divide the remaining funds in said account. Wife shall provide an annual accounting of said account to Husband, due on February 1st of each year. The remaining three hundred thirty-eight thousand nine hundred forty-one dollars (\$338,941) shall become Wife's separate property.

The parties shall retain Attorney Blake Bourland to prepare any necessary documents for the transfer of these funds to Wife, and the parties shall equally divide the cost of same.

Federal Retirement Benefit

Husband is eligible for retirement benefits under the Civil Service Retirement System based on employment with the United States Government. Wife is entitled to fifty percent (50%) of Husband's gross monthly annuity under the Civil Service Retirement System. Wife is entitled


KELLY COLVARD PARSONS

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to fifty percent (50%) of Husband FERS Supplement under the Civil Service Retirement System. The United States Office of Personnel Management is directed to pay Wife's share directly to Wife. Wife shall be treated as the surviving spouse to the extent necessary to ensure Wife's receipt of her portion of the pension and FERS benefits in the event of Husband's death. Wife will receive a proportionate share of any cost of living increases made by the annuity and/or FERS supplement.

The parties shall retain Attorney Blake Bourland to prepare any necessary documents required for the division of this gross monthly annuity and FERS supplement and the parties shall equally divide the cost of same.

Prior to Wife's receipt of fifty percent (50%) of the annuity and FERS supplement, Husband shall pay to Wife fifty percent (50%) of said benefits to compensate Wife while the necessary documents are being processed, in the amount of two thousand six hundred eight dollars (\$2,608) monthly, due on the 1st of July, 2014, and the first business day of the month each month thereafter until Wife's receipt of the pension and FERS benefit.

Individual Retirement Account

Wife has a Putnam IRA account ending in 8359 that is her separate property. Wife shall retain said account and, by signing this document, Husband waives any and all interest in said account.

Wife has a Putnam IRA account ending in 6242 that is marital property. Wife shall retain said account and, by signing this document, Husband waives any and all interest in said account.

Wife has a Hutchinson School DC Plan that is marital property. Wife shall retain said account, and by signing this document, Husband waives any and all interest in said account.

Health Insurance

Husband presently carries medical insurance on Wife. Wife shall remain on Husband's policy for thirty (30) days from the date of the entry of the Final Decree. Thereafter Wife shall obtain her own health insurance policy and Wife shall be solely responsible for the cost of her health insurance. Should Wife chose to retain her coverage through the Federal Government,



KELLY COLVARD PARSONS



RICHARD JEARL PARSONS

Husband shall cooperate in provided any addition information or documentation for Wife to obtain either the Temporary Continuation of Coverage ("TCC") or FEHB, whichever Wife chooses.

Life Insurance

Husband shall immediately redeem the total cash value of this life insurance policy and provide said proceeds to Wife.

Said policy to be transferred is: Pacific Life Insurance account ending in 2890.

Bank Accounts

Husband shall retain, and Wife hereby conveys her interest to Husband in, the following accounts:

1. Joint FAA Federal Credit Union, ending in #4784;
2. Husband's Orion Federal Credit Union, ending in #3061; and
3. Husband's Orion Federal Credit Union, ending in #9187-00.

Wife shall retain, and Husband hereby conveys his interest to Wife in, the following accounts:

1. Wife's Orion Bank Account, ending in #7195-00;
2. Wife's Orion Bank Account, ending in #7195-10;
3. Joint Regions Account, ending in #5938;
4. Wife's Regions Account, ending in #3368;
5. Joint Orion Account, ending in #4821-00; and
6. Joint Orion Account, ending in #4821-10.

The parties shall use the funds in the Orion Bank Account, ending in #9187-20, to make two (2) tuition payments for the 2014-2015 school year at St. George's Independent School, nine (9) mortgage payments for the marital residence and (10) Ford Mustang loan payments. In the event that marital residence sells in less than nine (9) months, the parties shall equally divide the remaining funds allocated to the mortgage payments.



KC Parsons
KELLY COLVARD PARSONS



RJ Parsons
RICHARD JEARL PARSONS

The parties agree to cooperate with one another to remove the non-recipient's name from the accounts listed in both of their names, or to which the non-recipient has access, and to place said accounts solely in the recipient's name. The parties shall execute all documents and take any and all necessary actions to accomplish same within ten (10) days of the execution of this Agreement.

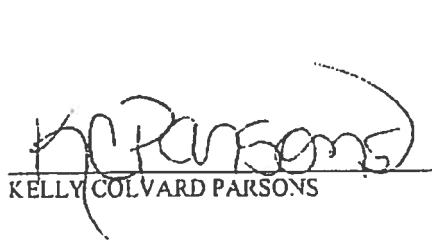
The following accounts exist for the benefit of the children:

1. Orion Bank Account, ending in #6101-00 (Kelan and Wife);
2. Orion Bank Account, ending in #6101-10 (Kelan and Wife);
3. Orion Bank Account, ending in #0688-00 (Logan and Wife);
4. Orion Bank Account, ending in #0688-10 (Logan and Wife);
5. Putnam Fiduciary Account, ending in 9908 (FBO Kelan); and
6. US Bank Account, ending in 2494 (FBO Logan).

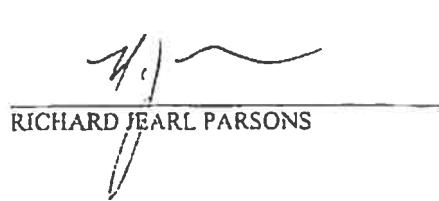
By July 15, 2014, Wife shall transfer ten thousand dollars (\$10,000.00) from Orion Bank Account ending in #6101-10 to Orion Bank Account ending in #0688-10. The parties agree that said accounts shall be used solely for the benefit of the children. Each party shall provide the other party quarterly statements and supporting documentation that said funds were used solely for the benefit of the children.

Vehicles

Wife shall receive the Honda Pilot titled in her name and shall assume indemnify, defend and hold Husband harmless for any debt, expense, or liability incident to her ownership in same. Husband shall receive the Chevy Tahoe and Ford Mustang titled in his name and shall assume, indemnify, defend, and hold Wife harmless for any debt, expense, or liability incident to his ownership in same. The parties agree that their son, Logan Parsons, is the primary driver of the Ford Mustang and Logan shall remain the primary driver of the Ford Mustang until the date of his graduation from high school.


KELLY COLVARD PARSONS

Page 14 of 16


RICHARD JEARL PARSONS

Alimony Waived

Wife and Husband claim no alimony of any type either pendente lite, permanent, periodic, in futuro, in solido, rehabilitative or transitional, and waive any claim they might have thereto in any divorce action between them except as elsewhere set out in this document.

Attorney Fees

Only Husband is represented by Larry Rice and will pay Mr. Rice's fee in connection with this divorce proceeding and this Agreement. Only Wife is represented by Mitch Moskovitz and Husband shall pay six thousand dollars (\$6,000.00) toward Mr. Moskovitz's fees in connection with this divorce proceeding and this Agreement. Husband shall pay this amount to Wife within sixty (60) days of the acceptance, by the Thrift Savings Plan Administrator, of the order to divide Husband's Thrift Savings Plan.

Other

Husband agrees to immediately take whatever steps are required by the cell phone provider to release Wife's telephone number for Wife's use of same under a separate plan.



KELLY COLVARD PARSONS

Page 15 of 16



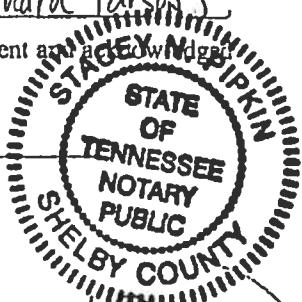
RICHARD JEARL PARSONS

STATE OF TENNESSEE

COUNTY OF SHELBY

On this 10th day of July, 2014, personally appeared Richard Parsons,
to me known to be the person described in and who executed the foregoing instrument and acknowledged
that he or she executed the same as and for his or her free act and deed.

Shelly Colvard Parsons
NOTARY PUBLIC



My commission expires:

My Commission Expires:

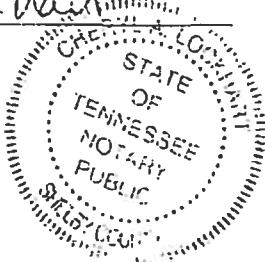
May 1, 2016

STATE OF TENNESSEE

COUNTY OF SHELBY

On this 10 day of July, 2014, personally appeared Kelly Colvard Parsons,
to me known to be the person described in and who executed the foregoing instrument and acknowledged
that he or she executed the same as and for his or her free act and deed.

Cheryn Jackhart
NOTARY PUBLIC



My commission expires:

My Commission Expires:

March 7, 2015

KCP
KELLY COLVARD PARSONS

RJP
RICHARD JEARN PARSONS

1

IN THE CIRCUIT COURT OF TENNESSEE FOR THE
THIRTIETH JUDICIAL DISTRICT AT MEMPHIS, SHELBY COUNTY

KELLY COLVARD PARSONS

Plaintiff/Counter-Defendant,

vs.

No. CT-004932-13
Div. II

RICHARD JEARL PARSONS,

Defendant/Counter-Defendant.

**COURT ORDER ASSIGNING BENEFITS UNDER
THE FEDERAL EMPLOYEES RETIREMENT SYSTEM**

THIS COURT ORDER is issued under the laws of the state of Tennessee with respect to domestic relations and in order to provide for the marital property rights of the parties to the captioned action. On July 16, 2014, a Final Decree of Absolute Divorce (the "Decree") was entered by this Court in the captioned case incorporating the Marital Dissolution Agreement filed July 10, 2014, which required the parties to prepare a Court Order to provide that, as part of the division of marital property, Plaintiff/Counter-Defendant Kelly C. Parsons, hereinafter "Former Spouse," be assigned a portion of the retirement benefits under the Federal Employees Retirement System of Defendant/Counter-Plaintiff Richard J. Parsons, hereinafter "Employee," resulting from his service with the United States Government. Accordingly, in compliance with the Decree and the requirements set forth in Part 838 of Title 5 of the Code of Federal Regulations, it is hereby ORDERED, ADJUDGED AND DECREED as follows:

EXHIBIT

B

I. DEFINITIONS

As used in this Court Order, the following terms shall have the meanings indicated:

- A. "CFR" means the Code of Federal Regulations.
- B. "Court Order" means this court order as filed in Case No. CT-004932-13, Circuit Court, Memphis, Shelby County, Tennessee. This Court Order is intended to be a "court order" as defined in 5 CFR §838.103.
- C. "FERS" means the Federal Employees Retirement System.
- D. "Employee" means Richard Jearl Parsons.
- E. "Former Spouse" means Kelly Colvard Parsons.
- F. "Monthly Annuity" means (i) the gross monthly annuity, as defined in 5 CFR §838.103 and (ii) any annuity supplement under FERS to which Employee is or may become entitled.
- G. "OPM" means the United States Office of Personnel Management.
- H. "U.S.C." means the United States Code, as amended.
- I. "COLA" means cost of living adjustment.

II. PURPOSE OF ORDER

This Court Order is intended to:

- A. Satisfy the requirements of 5 U.S.C. §8345(j) and §8467 and be governed by the provisions of Part 838 of Title 5, CFR. The provisions of this Court Order are drafted, and are to be construed, in accordance with Part 838 of Title 5, CFR.
- B. Constitute a court order acceptable for processing for purposes of the statutory and regulatory provisions referred to in Paragraph A above.

C. Recognize the right of Former Spouse to receive a portion of the benefits payable by FERS with respect to Employee and to assign such benefits to Former Spouse.

III. IDENTIFICATION OF RETIREMENT PROGRAM

This Court Order applies to Employee's benefits under FERS.

IV. IDENTIFICATION OF PARTIES

A. Employee

The full name and last known mailing address of Employee are as follows:

Richard Jearl Parsons
5075 Rowen Oak Road
Collierville, TN 38017

The social security number and date of birth of Employee are set forth on Schedule A to be provided to OPM only.

B. Former Spouse

The full name and last known mailing address of Former Spouse are as follows:

Kelly Colvard Parsons
1707 E. Churchill Downs
Germantown, TN 38138

The social security number and date of birth of Former Spouse are set forth on Schedule A to be provided to OPM only.

C. Office of Personnel Management

The name and mailing address of OPM are as follows:

Office of Personnel Management
Court Orders and Benefits Branch
Post Office Box 17
Washington DC 20044-0017

V. ASSIGNMENT OF BENEFITS

A. Employee is entitled to certain retirement benefits under FERS based upon employment with the United States Government. Former Spouse is entitled to fifty percent (50%) of Employee's Monthly Annuity. OPM is directed to pay Former Spouse's share directly to Former Spouse.

B. Payments shall continue to the Former Spouse for the remainder of Employee's lifetime. In the event that Employee predeceases the Former Spouse, the Former Spouse is entitled to the maximum allowable former spouse survivor annuity under 5 U.S.C. §8341(h)(1) as a result of Employee's election at the commencement of benefits and shall remain as the beneficiary to such maximum allowable former spouse survivor annuity. The costs associated with providing the surviving spouse annuity coverage shall be divided equally between the Employee and the Former Spouse.

C. Until a determination is made by OPM that this Court Order is qualified as a court order acceptable for processing, OPM shall not take any action with respect to any benefits payable to Employee that may in any way adversely affect the rights of Former Spouse as set forth in this Court Order.

VI. COMMENCEMENT OF BENEFITS

The Former Spouse shall commence her benefits as soon as administratively feasible following the date that this Court Order is approved as a court order acceptable for processing.

VII. COLA

Former Spouse shall be entitled to have COLAs applied to her share at the same rate that COLAs are applied to Employee's share.

VIII. DEATH OF FORMER SPOUSE

If Former Spouse predeceases Employee, OPM is directed to pay the Former Spouse's share of the Employee's retirement benefits to her estate.

IX. TAXATION OF BENEFITS

Former Spouse shall be responsible for all local, state, and federal taxes that are payable in connection with all amounts assigned to Former Spouse under this Court Order.

X. SAVINGS

This Court Order is not intended, and shall not be construed, in such a manner as to require OPM:

- A. to pay Former Spouse a portion of Employee's annuity before the Employee's annuity begins to accrue; or
- B. to pay Former Spouse any amounts in excess of an Employee's net annuity.

XI. INADVERTANT PAYMENTS

In the event that the OPM inadvertently pays to Employee any benefits that are assigned to Former Spouse pursuant to the terms of this Court Order, Employee shall immediately return such payments to the OPM within five (5) days of receipt.

XII. MODIFICATION

OPM and Former Spouse may, by written agreement, modify any provision of this

Court Order without the approval of Employee and without further court order, but only to the extent that such modification does not in any way affect Employee's benefits or other rights under FERS in any way.

In the event any modification of this Court Order is necessary because it is not accepted by OPM in its present form as meeting the requirements of Part 838 of Title 5, CFR, Employee and Former Spouse shall request this Court modify this Court Order as may be necessary to satisfy the applicable requirements of U.S.C. and CFR for acceptance by OPM and to reflect the intent of the parties.

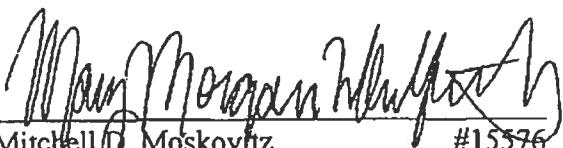
IT IS SO ORDERED.

James F. Ruff

JUDGE

DATE: Aug 22, 2014

APPROVED FOR ENTRY:



Mitchell D. Moskovitz #15376
Mary Morgan Whitfield #24791
Shea Moskovitz & McGhee
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
(901) 821-0044
Attorneys for Plaintiff/Counter-Defendant/Former Spouse

A TRUE COPY/ATTEST:



JIMMY MOSKOVITZ, Clerk

D.O.



Kelly C. Parsons
Plaintiff/Counter-Defendant/Former Spouse

BLW/BK

Blake W. Bourland #22027
EVANS PETREE PC
1000 Ridgeway Loop Road, Suite 200
Memphis, TN 38120
(901) 525-6781
Special Counsel

Tracy Eaton

Larry Rice #5292
Tracy Eaton #32029
275 Jefferson Avenue
Memphis, Tennessee 38103
(901) 526-6701
Attorneys for Defendant/Counter-Plaintiff/Employee

RJP

Richard J. Parsons
Defendant/Counter-Plaintiff/Employee

4834-1074-6652, v. 3

United States
Office of Personnel Management
Retirement Operations Center
Boyers, Pennsylvania 16017
January 8, 2014

Annuity Supplement Information

Customer Service Line (724) 794-2005
Name of Retiree

RICHARD J PARSONS

Fax Line (724) 794-4097
CSA Claim Number
CSA 8658 5170

You are eligible to receive an annuity supplement as part of your total FERS retirement benefit. The annuity supplement is the old-age benefit that you would receive for your creditable FERS civilian service (this includes certain military service interposing FERS civilian service) from the Social Security Administration if you were eligible to receive that benefit when you retired. The supplement is computed as if you were age 62 at your annuity commencing date or minimum retirement age, whichever is later. If you retired as a Law Enforcement Officer, Firefighter, Capitol Police Officer, Air Traffic Controller or National Guard Technician, your supplement is computed as if you were age 62 at your annuity commencing date. Your annuity supplement started on 12/01/2013.

The supplement is an amount paid in addition to your monthly gross FERS annuity benefit and is identified under "Code 67" on any annuity statements that you receive from the Office of Personnel Management (OPM).

The monthly amount of your FERS annuity supplement is:

\$1,370.00

Your annuity adjustment payment for the retroactive benefits due you from 12/01/2013 through 12/31/2013 will include 1 month of annuity supplement totaling \$1,370.00. Your annuity booklet, which you should receive shortly after this notice, will provide more information about your annuity adjustment payment and retirement benefits. (Every month contains 30 days for payment purposes.)

Your first regular monthly annuity supplement payment begins on 01/01/2014, which will be reflected in your 02/01/2014 payment.

The Annuity Supplement Amount May Decrease in the Future

Salary and/or wages you earn after retirement can affect your continued receipt of the annuity supplement. Like Social Security benefits, your annuity supplement is subject to an earnings test. It is reduced if you earn more than the exempt amount during the previous year. Your annuity supplement is reduced by \$1 for every \$2 of earnings over the exempt amount. It is possible that your supplement could be reduced to \$0. The exempt amount is determined by SSA each year. For earnings during 2014 the exempt amount is \$15,120.00.

OPM will contact you every year in January while you are in receipt of an annuity supplement to ask you to report your earnings (other than annuity benefits) for the previous year. If you are employed, the amount of your annuity supplement could decrease one year and increase the next. If your supplement is reduced to \$0, you will need to contact OPM if you believe the amount of earnings in a future year enable you to resume receipt of annuity supplement benefits.

If you earn less than the exempt amount, your annuity supplement will not be reduced. Also, this reduction would only affect the amount of your annuity supplement during the next calendar year. Your basic FERS annuity benefit will not be reduced or otherwise affected because of earnings over the minimum level.

If you retired as a Law Enforcement Officer, Firefighter, Capitol Police Officer, Air Traffic Controller or National Guard Technician and are receiving an annuity computed under the special provisions of the law for these positions, the earnings test will not apply until you reach the Minimum Retirement Age (MRA). Your MRA is age 55 if you were born before 1948 and gradually increases to age 57 if you were born after 1947. OPM will not contact you to report your earnings until January of the year after the one in which you reach your MRA.

When Your Annuity Supplement is Due to Stop

Your eligibility for the annuity supplement will continue until the earlier of (1) the last day of the month before the first month for which you would be entitled to social security benefits or (2) the last day of the month in which you reach age 62.

For More Information

For more information about the annuity supplement, please refer to *Information for FERS Annuitants, RI 90-8, Part II*. The OPM website is found at www.opm.gov.

H00000146

Retirement Services

EXHIBIT

C

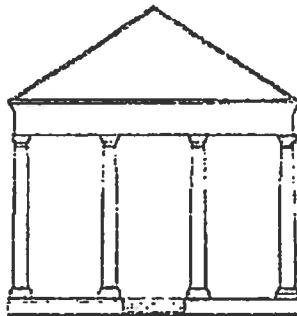
35

RICE, AMUNDSEN & CAPERTON, PLLC

LARRY RICE†★
AMY J. AMUNDSEN †*+
G. COBLE CAPERTON *○

ASSOCIATES
NICK RICE ★
JENNIFER BELLOTT
MARY L. WAGNER ●
ERIN O'DEA
JESSICA FARMER
TRACY A. EATON

1925-2002
GEORGE L. RICE, JR.



275 JEFFERSON AVENUE
MEMPHIS, TENNESSEE 38103

Phone (901) 526-6701
Fax (901) 526-6702

PARALEGALS
ANDREA SCHULTZ, CP †
CARLA BAKER
SUSAN M. NEW, ACP ♦
STACEY PIPKIN
PATRICIA REEVES

LEGAL ASSISTANTS
CYNDY McCRRORY
FAYE KELLY

July 22, 2015

Kirkland Bible, Esq.
530 Oak Court Drive, Suite 355
Memphis, Tennessee 38117
Via U.S. Mail and Facsimile to (901) 821-0581

Re: *Parsons vs. Parsons*
CT-004932-13

Dear Ms. Bible:

Enclosed please find correspondence Mr. Parsons received from the United States Office of Personnel Management. Mr. Parsons' annuity supplement has been reduced to Zero Dollars (\$0.00) and this reduction will begin with Mr. Parsons' monthly payment dated August 1, 2015. As Ms. Parsons is aware, the parties' *Marital Dissolution Agreement* states, "Wife is entitled to fifty percent (50%) of Husband's FERS Supplement under the Civil Service Retirement System." Please be advised that because Fifty Percent (50%) of Zero Dollars (\$0.00) is Zero Dollars (\$0.00), Ms. Parsons will not receive a FERS Annuity Supplement payment beginning August 1, 2015.

Please contact me if you have any questions.

Sincerely,

Tracy Eaton

TE/
Enclosures as stated
cc: Rick Parsons
1\parsons\1post-div\crs 2015\07\7.22.15 epf opm crs re supplement.docx

† Certified Family Law Specialist/★ Super Lawyer/+Diplomate, American College of Family Trial Lawyers, Fellow, Intern
Marital Law, Fellow, American Academy of Matrimonial Law/+ Rule 31 Family Law Mediator/+Rule 31 General Civil
National Academy of Family Law Attorneys/★ Rising Star/+ Licensed also in Mississippi/+ Advanced Certified Paralegal

EXHIBIT

D

TRANSMISSION VERIFICATION REPORT

TIME : 07/22/2015 12:00
NAME : RICE, AMUN, CAP
FAX : 9815266702
TEL : 9815266701
SER. # : U6270281N216974

DATE, TIME	07/22 11:59
FAX NO./NAME	9018210581
DURATION	00:00:51
PAGE(S)	02
RESULT	OK
MODE	STANDARD

United States
Office of Personnel Management
Retirement Surveys and Students Branch
P.O. Box 878
Washington, D.C. 20044-0878
July 27, 2015

ESA [REDACTED]

RICHARD J PARSONS
5075 ROWEN OAK RD
COLLIERVILLE TN 38017

DEAR RICHARD J PARSONS:

Thank you for returning your Annuity Supplement Earnings Report. We have reduced the annuity supplement part of your annuity paid under the Federal Employees' Retirement System (FERS).

The law limits the amount an annuitant may earn and still be paid the full annuity supplement to \$15,120.00 for calendar year 2013. The law also requires the Office of Personnel Management to reduce the annuity supplement \$1 for each each \$2 the earnings limit is exceeded for the annuity paid next year (in your case, 2014).

Because the earnings you reported in the 2013 Annuity Supplement Earnings Report exceeded the \$15,120.00 earnings limit, your annuity supplement has been adjusted as follows:

\$1370 OLD ANNUITY SUPPLEMENT AMOUNT
\$0 NEW ANNUITY SUPPLEMENT AMOUNT.

The new reduced annuity supplement will begin with your monthly payment dated August 01, 2015.

The earning test is applied yearly until an annuitant loses eligibility for the annuity supplement at age 62. The annuity supplement may be restored, in whole or in part, if earnings in a future test year fall below the earnings limit for that year. You will not be automatically surveyed once your annuity supplement is suspended. You must write to us at US Office of Personnel Management, Retirement Surveys and Students Branch, 1900 E ST., NW, Washington, DC 20415-3562, or call (202) 606-0249 if you believe your earnings for any future year fall below the earnings limitation.

If you feel this action is improper, you may request reconsideration as explained in the enclosed.

Sincerely,

Enclosure: RI 38-47

Retirement Surveys and Students Branch
Office of Retirement Programs

IN THE CIRCUIT COURT OF TENNESSEE
FOR THE THIRTEENTH JUDICIAL DISTRICT OF TENNESSEE

KELLY COLVARD PARSONS,
Plaintiff/Petitioner,
vs. Case No. CT-004932-11

RICHARD JEARN PARSONS,

RULING

BE IT REMEMBERED that the above-captioned cause came on for hearing, on this, the 8th day of March 2016, before the Honorable James F. Russell, when and where the following proceedings were had, to wit:

Elite Reporting Services
www.elitereportingservices.com
Wendy Chambers, LCR, Associate Reporter
Memphis, Tennessee 38013
(901) 522-4477

A P P I N A M A N C I N S

For the Plaintiff/Petitioner:
MR. MITCHELL D. MOSKOVITZ
MS. KIRKLAND BIBLE
Attorneys at Law
Shea Moskovitz & McGhee
530 Oak Court Drive
Suite 355
Memphis, Tennessee 38117
(901) 821-0044
moskovitz@smfamilylaw.com
kbible@smfamilylaw.com

For the Defendant/Respondent:
MR. LARRY RICE
MS. TRACY EATON
Attorneys at Law
Rice, Amundsen & Caperton
275 Jefferson Avenue
Memphis, Tennessee 38103
(901) 526-6701
lrice@ricelaw.com
teaton@ricelaw.com

Page 3

PROCEEDINGS

(WHEREUPON, the above-captioned matter was heard in open court as follows:)

THE COURT: A very good afternoon to one and all and welcome back.

MR. RICE: Good afternoon, Your Honor.
MR. MOSKOVITZ: Good afternoon.

THE COURT: Well, I suppose if you all had worked things out over the weekend, you'd have told me by now.

Well, there is before the Court under
Docket Number CT-004932-13 in the matter of Kelly
Parsons versus Richard Parsons.

I will be working from notes literally made on top of other notes. You, perhaps, have heard me say that many times before. This is not by any means a prepared text, and may not flow nearly as smoothly as certainly I would like, but I'll ask you to bear with me as we work our way through the issues now before the Court.

More specifically, by way of history and background, these parties were divorced by final decree on July 16th, 2014 pursuant to

Page 2

- 1 grounds of irreconcilable differences, which
- 2 incorporated a marital dissolution agreement,
- 3 among other things.

4 There are now pending before the Court,
5 actually, two separate petitions. One is the
6 petition of Ms. Kelly Parsons for civil and
7 criminal contempt. The other is the petition by
8 Ms. Kelly Parsons to modify the child support by
9 way of increase.

10 A quick footnote here, the petition to
11 modify support was referred to the divorce referee
12 pursuant to an order of reference. It has been
13 announced to the Court that the hearing has been
14 held with respect to that and it is now completely
15 resolved but an order is pending.

16 As of this point in time, I've not seen
17 that order, or if I have, I completely forgot
18 about it. But I think we talked about it last
19 week, and it was represented to the Court that it
20 was in the works, so to speak.

21 We have remaining, then, the petition
22 for civil and criminal contempt, as it is called
23 by its caption. A hearing was held last week on
24 March 2nd, which consumed virtually the entire
25 day.

Page 4

EXHIBIT

2

1 The proof presented to the Court
 2 consisted of some 34 trial exhibits that were
 3 received by the Court pursuant to stipulation with
 4 the exception of Trial Exhibits 8, 11, and 12,
 5 each one of which was received by the Court over
 6 objection of Mr. Parsons.

7 In addition, the Court -- it was
 8 represented to the Court that the affidavit of
 9 attorney Blake Bourland would be submitted as his
 10 testimony and accepted as such, and that he would
 11 not be called as a witness to testify live.

12 In addition, the Court heard the
 13 testimony of Ms. Kelly Parsons in the form of
 14 direct testimony only. And at the conclusion of
 15 her direct testimony, counsel for Mr. Parsons
 16 moved to dismiss at the conclusion of her
 17 testimony.

18 In addition to the exhibits and the
 19 affidavit of Mr. Bourland, the parties had filed
 20 in the cause what they term as formal statements
 21 of fact, quote, "statements of fact".

22 For the most part, those facts are not
 23 disputed and there's no need to summarize those
 24 statements of fact. The Court will adopt them by
 25 reference or specifically the Court will adopt the

1 to as FERS. That's capital F-E-R-S.
 2 The agreement called for appropriate
 3 orders to be prepared by Attorney Blake Bourland.
 4 The orders are in a form that we more normally
 5 would characterize as a qualified -- as qualified
 6 domestic relations orders.

7 They, of course, are not called
 8 qualified domestic relations orders because we're
 9 dealing with a situation where Mr. Parsons is
 10 retired from the United States government, more
 11 specifically the FAA or Federal Aviation
 12 Administration, as of November of 2013, and the
 13 United States government simply does not recognize
 14 qualified domestic relations orders, generally
 15 speaking.

16 On June 22 of 2015, the wife's petition
 17 for civil and criminal contempt was filed. The
 18 petition alleges, quote, "contempt", end quote, in
 19 three major points.

20 One is that the Respondent has failed
 21 and/or refused to accomplish the FERS supplement
 22 division, which would amount to a payment to her
 23 of some \$685 per month, being one-half of the
 24 \$1,370 per month for the total payment by the
 25 government on behalf of Mr. Parsons.

1 statements of fact submitted by the Petitioner in
 2 support of her petition.

3 The Court does recognize, based upon a
 4 responsive statement by Mr. Parsons, that some
 5 facts are indeed vigorously disputed but those
 6 facts, in the mind of the Court, are not germane
 7 to the ultimate issue that is now to be decided by
 8 the Court.

9 The motion itself comes in a bit of an
 10 unusual procedural context in that it was made at
 11 the end of the direct examination of the
 12 Petitioner.

13 It seems to be in the form of a motion
 14 for directed verdict at the close of the
 15 Plaintiff's proof, which we would recognize more
 16 in a jury trial type context, but the Court is
 17 treating it in that fashion.

18 Back to the final decree of divorce and
 19 the marital dissolution agreement. The essential
 20 portions of the marital dissolution agreement call
 21 for a 50 percent division, an allocation to the
 22 wife, of the husband's gross civil service
 23 retirement benefit, and a 50/50 division of the
 24 husband's Federal Employees Retirement System --
 25 or Retirement Systems Supplement, often referred

1 The second point is that Mr. Parsons
 2 has failed to get the monthly annuity set up.
 3 More on that later. And then the third component
 4 has to do with allegations that Mr. Parsons has
 5 refused to pay his share of the expenses on behalf
 6 of the children for school and camp and otherwise,
 7 including certain medical benefits.

8 At the time of filing, in dollar
 9 amounts, there was an alleged arrearage of some
 10 \$6,331. But at the time of the hearing, it was
 11 represented to the Court that that figure had
 12 grown to the sum of \$7,016.

13 Another quick footnote here. Based
 14 upon other briefing and filings, and even the
 15 discussion that we've had, those amounts seemed to
 16 have changed over time.

17 Turning back to the issue as it arises
 18 from the position taken by the Office of Personnel
 19 Management, as it has turned out, the civil
 20 service has refused to acknowledge the Court
 21 ordered division as indicated, and has paid 100
 22 percent of the benefits to Mr. Parsons without
 23 dividing the benefit amount.

24 Moreover, the Office of Personnel
 25 Management has reduced certain retirement benefits

1 to zero and dad is not being paid at all.
 2 In this regard -- a quick footnote, in
 3 this regard, the Court refers to the affidavit of
 4 the Attorney Blake Bourland, which is quite
 5 lengthy in nature but explains in considerable
 6 detail how this set of affairs has unfolded and
 7 has, in essence, given rise to the dispute that is
 8 now before the Court.

9 It is the theory and contention of the
 10 Petitioner that the Court ordered division of
 11 assets has been paid to the Respondent, but the
 12 Respondent has failed and refused to divide that,
 13 according to the agreement as was made in the
 14 marital dissolution agreement and as embraced
 15 within the two orders prepared by Mr. Bourland.

16 By way of response, the Respondent --
 17 it's the theory and contention of the Respondent
 18 that he cannot be found in contempt of court where
 19 there are forces that are beyond his control that
 20 have precipitated the unfortunate dilemma in which
 21 these parties find themselves.

22 He cites, among other things, quote,
 23 "impossibility of performance", end quote, as a
 24 defense, which is primary among a number of other
 25 legal and equitable defenses that are set forth in

1 Court that both parties basically are missing the
 2 target to a large degree. It is this Court's
 3 general observation, at least, that there is a
 4 pervasive lack of understanding among the
 5 practicing Bar of the contempt power of the courts
 6 as a whole and how contempt works.

7 Unfortunately, it would appear that
 8 this lack of understanding is even perpetuated by
 9 a similar lack of understanding on the part of the
 10 judiciary. This case would be a classic example.

11 Rather this case is more about
 12 determining the appropriate path under the unique
 13 circumstances of this case toward contempt and
 14 then preparing the pleadings and presentation of
 15 evidence, and even argument, that would be
 16 consistent with the appropriate path or theory.

17 Stated differently, it is not about
 18 making an election at all in the mind of the
 19 Court.

20 Under a heading now of analysis, the
 21 discussion begins with some effort at getting a
 22 better understanding of the contempt power of the
 23 court.

24 In order to do that, the Court must
 25 turn to the Court's notebook. Actually, it's a

1 his response and briefing.

2 By way of housekeeping and the way this
 3 motion has actually been presented, it is not
 4 clear to the Court exactly what additional proof
 5 was intended to be presented, if any at all.

6 That brings us then to an overall
 7 analysis. By way of a rather lengthy footnote,
 8 yesterday morning the Court found upon the bench
 9 an envelope which contained a letter in the form
 10 of a brief from the office of counsel for the
 11 Petitioner with further argument addressing the
 12 position of the Respondent that had been argued in
 13 support of the motion to dismiss that the petition
 14 must be dismissed for failure to, quote, "make an
 15 election", end quote, between proceeding on civil
 16 contempt or criminal contempt.

17 Then late yesterday afternoon, as the
 18 Court was leaving the building, there was found in
 19 the Court's inbox a letter from the office of
 20 counsel for the Respondent by way of rebuttal to
 21 the Petitioner's letter.

22 While they come on short notice, the
 23 Court has fully considered both letters by way of
 24 additional input from the parties.

25 By way of observation, it seems to the

1 bench notebook from the Tennessee Judicial Academy
 2 of 1997 under a tab designated as contempt. And
 3 that's one of many tabs that cover every aspect of
 4 the justice system.

5 And I'll ask you to bear with me as I
 6 share excerpts from this notebook with you by way
 7 of analysis and understanding of the contempt
 8 power. And this is bit of an oversimplification.

9 We must recognize first that contempt
 10 generally is set up in Tennessee Code Annotated
 11 Section 16-1-103 under a heading of contempt. I
 12 quote from that code section.

13 "For the effectual exercise of its
 14 powers, every court is vested with power to punish
 15 for contempt, as provided for in this code."

16 We turn then to Tennessee Code
 17 Annotated Section 29-9-103, with respect to
 18 punishment. And this would be what is
 19 contemplated by "criminal" contempt. And put
 20 criminal in quotation marks.

21 Quoting from Tennessee Code Annotated
 22 Section 29-9-103 under a heading of punishment,
 23 parenthesis, small A.

24 (a) The punishment for contempt may be
 25 by fine or by imprisonment or both. Parenthesis,

1 small B.
 2 (b) Where not otherwise specially
 3 provided, the circuit, chancery, and appellate
 4 courts are limited to a fine of, in parenthesis,
 5 fifty dollars (\$50.00), and imprisonment not
 6 exceeding ten (10) days, and except as provided in
 7 Section 29-9-108 all other courts are limited to a
 8 fine of ten dollars (\$10.00).

9 We turn then to Tennessee Code Annotated
 10 Section 29-9-104, which is the basic provision
 11 with respect to, quote, "civil contempt", end
 12 quote.

13 I quote from the statute under a heading of
 14 omission to perform act. Parenthesis, small A.

15 (a) If the contempt consists in an
 16 omission to perform an act which it is yet in the
 17 power of the person to perform, he may be
 18 imprisoned until he performs it, end of quote.

19 And you can underline the words, "until he
 20 performs it" for emphasis.

21 By way of further analysis, we are taught
 22 to recognize that under criminal contempt, Rule 42
 23 of the Tennessee Rules of Criminal Procedure is
 24 invoked. Bear with me as I quote from that rule.
 25 Rule 42, parenthesis, small B, under a

1 purpose for which this power is exercised.) Bear
 2 with me as I quote further from the bench book.
 3 A, in capital letters, CRIMINAL CONTEMPT.
 4 Where the primary, underline primary, purpose is,
 5 colon, :to preserve the Court's authority and to
 6 punish for disobedience of its orders.

7 Paragraph, capital B, and in capital
 8 letters the words CIVIL CONTEMPT.

9 B. Where the primary, underline primary,
 10 purpose is to provide a remedy for an injured
 11 suitor and to coerce compliance with an order.
 12 Quoting further from this text, Judge Koch,
 13 that's K-O-C-H, describes the difference as
 14 follows:

15 Civil contempt is intended to benefit a
 16 litigant, while criminal contempt is punishment
 17 for an offense against the authority of the court.
 18 Citing Garrett v. Forest Lawn Memorial Gardens,
 19 588 S.W.2d 309 (Tenn Ct Appeals 1979).

20 Civil contempt is imposed to compel
 21 compliance with an order and parties in contempt
 22 may purge themselves by compliance.

23 Criminal contempt, on the other hand, is
 24 punishment for failing to comply with an order and
 25 the contemptuous party cannot be freed by eventual

1 heading of disposition upon notice and hearing.
 2 (b) Quote, A criminal contempt, except as
 3 provided in subdivision (a) of this rule, shall be
 4 prosecuted on notice. The notice shall state the
 5 time and place of hearing, allowing a reasonable
 6 time for the preparation of the defense and shall
 7 state the essential facts constituting the
 8 criminal contempt charged and described as such.

9 The notice shall be given orally by the
 10 judge in open court in the presence of the
 11 defendant or an application of the district
 12 attorney general or of an attorney appointed by
 13 the court for that purpose by an order to show
 14 cause or an order of arrest.

15 The defendant is entitled to admission to
 16 bail as provided under these rules. If the
 17 contempt charged involves disrespect to or
 18 criticism of a judge, that judge is disqualified
 19 from presiding at the hearing except with the
 20 defendant's consent. Upon a verdict of finding of
 21 guilt, the court shall enter an order fixing the
 22 punishment.

23 We turn then in the analysis from the bench
 24 book to a heading of criminal and civil contempt
 25 distinguished, parenthetically, (depends on the

1 compliance, citing Shiflet, S-H-I-F-L-E-T, v.
 2 State, 400 S.W.2d 542 (1966), and Crabtree v.
 3 Crabtree 716 S.W.2d 923 (Tenn Ct App 1986).

4 We turn next to an understanding from the
 5 bench book of the burden of proof with regard to
 6 each. Under a heading of Burden of Proof.

7 (a) Criminal Contempt. Beyond a
 8 reasonable doubt, see State ex rel Anderson v.
 9 Daugherty, 191 S.W. 974 (1916), and O'Brien v.
 10 State ex rel Bibb, that's B-I-B-B, 170 S.W.2d 931
 11 (1943). Parenthesis B.

12 (b) Civil Contempt. Clear and convincing
 13 evidence, see Oriel, O-R-I-E-L, v. Russell, 278
 14 U.S. 358, 49 S.Ct. 173 (1929). See also Wright
 15 supra at Section 705, Page 830, and Pevnick supra
 16 Section 3-16, Page 136.

17 And the last point that I will share
 18 without going further, right to remain silent, see
 19 Gompers v. Bucks Stove, 221 U.S. 418, 444, 31 S.
 20 Ct. 492 and Kornick, K-O-R-N-I-C-K, v. Kornick, 3
 21 Tenn. Civ. App. 41 (1931).

22 And I'll put the Judicial Academy book
 23 aside.

24 Notice, if you will, the simple distinction
 25 which is incredibly complicated in its

1 application.

2 As to civil contempt, authorities have
 3 likened that to a situation where the alleged
 4 contender is ordered to sign a document, such as a
 5 deed, and the Court is obligated under civil
 6 contempt to take the alleged contemnor into
 7 custody and there hold the contemnor until such
 8 time as the contender purges himself or herself by
 9 signing the deed.

10 Authorities would say that the alleged
 11 contender in that sense, quote, "has the key to
 12 the jailhouse door in their pocket", end quote.

13 On the other hand, in the situation of
 14 criminal contempt, the contempt punishment meted
 15 out by the Court or must -- the Court must mete
 16 out punishment for the wrongdoing. And there must
 17 be a finding that the defendant acted
 18 intentionally, willfully, and I would add even
 19 maliciously to that.

20 Against that background, we turn then to a
 21 heading of findings and conclusions from the
 22 pleadings and the record in this case.

23 We can turn first to the petition itself,
 24 which was filed on June 22nd of 2015. The very
 25 caption of that pleading is petition for civil and

1 willful and intentional.

2 As such, wife alleges that "this honorable
 3 court should find husband to be in willful civil
 4 and criminal contempt of court and punish husband
 5 to the full extent of TCA Section 29-9-101 et
 6 seq.", end quote.

7 And by way of further example, the very
 8 prayer for relief falls in the same category, that
 9 is without making a distinction as to what relief
 10 is being sought.

11 Paragraph D at the bottom of Page 9 under
 12 the prayer for relief, quote, "that this honorable
 13 court immediately order husband to reimburse wife
 14 for any amounts due pursuant to the parties'
 15 permanent parenting plan, including all amounts
 16 set forth in this petition."

17 And then we turn to Paragraph E, quote,
 18 "that this honorable court find husband to be in
 19 willful, civil and criminal contempt, and that
 20 husband be sanctioned to the full extent of TCA
 21 Section 29-9-101 et seq.", end quote.

22 You see there is no distinction made from
 23 the very beginning to the very end between what
 24 relief is being sought by this petition.

25 The Court observes further that accepting

1 criminal contempt. A careful reading of that
 2 petition would reveal that the petition uses the
 3 terms criminal and civil contempt interchangeably
 4 throughout. Even the proof and argument as
 5 presented here in this record advance or make no
 6 distinction between civil contempt and criminal
 7 contempt.

8 As to so-called "civil contempt", and you
 9 can put that in quotation marks, the petition
 10 itself makes no allegation or allegations that
 11 would be consistent with quote, "civil", end
 12 quote, contempt as defined.

13 There is nothing that can be found in the
 14 petition that alleges facts that would point
 15 toward the concept of, quote, "the key in the
 16 pocket", end quote.

17 By way of example, bear with me as I turn
 18 to Paragraph 7 of the petition found on Page 3. I
 19 quote from the petition, "wife alleges that
 20 husband has failed and refused to pay wife
 21 50 percent of his FERS supplement under the civil
 22 service retirement system for the past seven
 23 months in contravention of the parties' marital
 24 dissolution agreement and subsequent orders of
 25 this court, and that such failure to pay is

1 the petitioners, quote, "statement of fact", end
 2 quote, as indicated earlier, which is accepted as
 3 true, and considering the whole body of proof
 4 presented, including the exhibits submitted and
 5 the testimony of the petitioner herself, together
 6 with particularly the affidavit of Mr. Blake
 7 Bourland it is impossible for the Court to find
 8 that the case for "civil" contempt -- put that in
 9 quotation marked, civil, quote/end quote --
 10 "civil" contempt is made.

11 In that sense, both the pleadings and the
 12 proof are fatally flawed. The Court is thus
 13 compelled to a conclusion that the petitioner has
 14 failed to sustain the requisite burden of proof,
 15 that is by clear and convincing evidence, of any,
 16 quote, "civil", end quote, contempt.

17 In that regard, the petition must be
 18 dismissed insofar as it seeks to hold this
 19 respondent in, quote, "civil", end quote,
 20 contempt.

21 We turn then to the analysis of the
 22 petition and the proof in the context of criminal
 23 contempt.

24 Here the Court observes that the primary
 25 focus of the dispute between these parties centers

1 around the abject refusal by the United States
 2 government to honor the two orders entered by the
 3 Court on August 22, 2014 in accordance with the
 4 marital dissolution agreement.

5 As indicated earlier, both orders were
 6 prepared by one of the most learned attorneys in
 7 the community who specializes in this type of
 8 work, Mr. Blake Bourland.

9 The caption of those orders reads as
 10 follows, quote -- well, the one order, quote,
 11 "Court Order Assigning Benefits Under the Federal
 12 Employees Retirement System", parenthesis, (FERS),
 13 close parenthesis, end quotation.

14 The caption of the other order is, and I
 15 quote "Court Order Assigning Benefits Under Thrift
 16 Savings Plan Account", end quote.

17 A careful reading of both of those orders
 18 would reveal that they are very detailed in
 19 direction and what is to be done and how these
 20 assets of the parties are to be divided.

21 In the one instance, the Respondent has
 22 been informed by the Office of Personnel
 23 Management that his entitlement has been reduced
 24 to, quote, "zero", end quote. And it is the
 25 theory and contention of the Respondent that

1 is not one of their own making. Moreover, the
 2 turn of events was not contemplated by either of
 3 these parties, in the way it has unfolded, at the
 4 time of entering the marital dissolution agreement
 5 and the final decree of divorce.

6 With that understanding, reasonable minds
 7 and common sense would dictate that a party cannot
 8 be held in contempt of court either, quote,
 9 "civil", end quote or "criminal", end quote, under
 10 the respective burdens of proof as to which based
 11 on the facts and circumstances as they now exist
 12 in this case.

13 Turning briefly to the issue insofar as the
 14 children expenses are concerned. There are
 15 allegations in the petition that the father has
 16 not paid his share of certain expenses incurred
 17 with respect to the children as to school
 18 expenses, camp expenses, and even medical
 19 expenses.

20 But the allegations are mere, quote,
 21 "allegations", end quote. They are not supported
 22 by evidence. And what I mean by that, there is no
 23 empirical evidence in this record of amounts owed
 24 and unpaid by this Respondent.

25 Therefore, there is no basis upon which to

1 50 percent of, quote, "zero", end quote is, quote
 2 "zero", end quote. And the Petitioner would no
 3 longer receive that payment after August 1 of
 4 2015. Therein lies a significant part of the
 5 dilemma between these parties.

6 In the other order, the payments are made
 7 by the government 100 percent directly to this
 8 Respondent. It is the Petitioner's theory and
 9 contention that the Respondent should then pay
 10 over 50 percent of the gross amount to her without
 11 any adjustment for his income tax liability.

12 On the other hand, it is the Respondent's
 13 theory and contention that the Petitioner should
 14 share in his income tax liability.

15 Stated differently, it is not that the
 16 Respondent has, quote, "contemptuously" end quote
 17 refused to pay the money at all, rather the
 18 parties are not in agreement as to how much should
 19 be paid under the now existing circumstances.

20 The Court notes particularly that the
 21 parties, through their attorneys, have gone back
 22 and forth abundantly in an attempt to resolve this
 23 ongoing dispute.

24 In that regard, the Court observes that the
 25 dilemma in which the parties now find themselves

1 make a finding of contempt, either civil or
 2 criminal, as it applies to the children's expense.

3 The Court is thus compelled to a conclusion
 4 that this Respondent cannot be held in contempt,
 5 whether civil or criminal, on these pleadings and
 6 on this proof. The Court is compelled to the
 7 conclusion that the motion should be granted and
 8 it will be.

9 On a more difficult side, in light of how
 10 this entire matter has unfolded, it has occurred
 11 to the Court, and the Court has alluded to the
 12 fact that this Petitioner may seek redress under a
 13 breach of contract theory.

14 However, the question remains as to what
 15 the so-called "contract", in quotation marks, even
 16 is. The irony there is that under the present
 17 circumstances, all of this may draw into question
 18 the very validity of the marital dissolution
 19 agreement and the final decree.

20 Of course, the final decree was granted on
 21 irreconcilable differences grounds pursuant to a
 22 finding by the Court that the parties have by
 23 written agreement made a, quote, "fair and
 24 equitable", end quote, division of all of their
 25 assets and debt pursuant to that written

1 agreement.
 2 What has unfolded here goes to the very
 3 heart of the integrity of the marital dissolution
 4 agreement as a whole and by extension to the final
 5 decree of divorce.

6 That issue, of course, is not before the
 7 Court and there is no need to dwell upon it
 8 further.

9 There being nothing left to litigate, the
 10 Court finds that the petition as a whole must be
 11 dismissed with court costs assessed against the
 12 Petitioner.

13 In some measure of fairnesses, if you will,
 14 leave will be granted to further pursue of a
 15 recovery of the amounts that the Petitioner deems
 16 to be due and owing based upon what can be proven
 17 as to an understanding of the parties, but that
 18 must wait another day.

19 I want to thank you all for the work that
 20 you've done on this case. It has not been easy
 21 and nobody ever told me this job would be easy.
 22 I must say that given the - I want to say
 23 the brilliance of the preparation on both sides of
 24 this case has been tremendous and much appreciated
 25 by this judge, all of which makes the job even

1 more difficult in the final analysis.
 2 Mr. Rice, you'll need to prepare an order.
 3 I would suggest a transcript of this somewhat
 4 convoluted rendering be prepared and filed and
 5 incorporated by reference in a short form order.
 6 And once again, I want to thank both sides
 7 of this case for the very uplifting manner in
 8 which this has been presented.

9 Mr. Rice, you wanted to be heard on
 10 something?

11 MR. RICE: Can we get CLE credit?

12 THE COURT: I wish you could.

13 MR. RICE: I thought that was an
 14 excellent analysis of civil and criminal contempt.

15 THE COURT: Well, I can't take all the
 16 credit for my bench book.

17 MR. MOSKOVITZ: Your Honor, if Mr. Rice
 18 will send me an order. Thank you, sir. May we be
 19 excused?

20 THE COURT: You may.

21 MR. MOSKOVITZ: Thank you.

22 (WHEREUPON, the foregoing proceedings
 23 were concluded at 2:54 p.m.)

24

25

1 REPORTER'S CERTIFICATE
 2 STATE OF TENNESSEE
 3 COUNTY OF SHELBY
 4 I, WENDY CHAMBERS, Licensed Court
 5 Reporter, with offices in Memphis, Tennessee,
 6 hereby certify that I reported the foregoing
 7 hearing of PARSONS vs. PARSONS, by machine
 8 shorthand to the best of my skills and abilities,
 9 and thereafter the same was reduced to typewritten
 10 form by me.
 11 I further certify that I am not related
 12 to any of the parties named herein, nor their
 13 counsel, and have no interest, financial or
 14 otherwise, in the outcome of the proceedings.
 15
 16 I further certify that in order for this
 17 document to be considered a true and correct copy,
 18 it must bear my original signature, and that any
 19 unauthorized reproduction in whole or in part
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22 WENDY CHAMBERS, LCR
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 24 Associate Reporter - West and
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25 My Notary Public Commission Expires: 6/28/2017
 LCR #510 - Expires: 6/30/2016

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January 15, 2015

Larry Rice, Esq.
275 Jefferson Ave.
Memphis, TN 38103.

Re: Kelly Colvard Parsons v. Richard Jearl Parsons

Dear Larry:

Enclosed please find self-explanatory correspondence I received from Blake Bourland. As indicated, certain accounts are not divisible pursuant to Blake Bourland's investigation. Thus, please advise if your client will pay my client the percentages as outlined in the Final Decree/Marital Dissolution Agreement by Consent Order, or if it will be necessary that we file the requisite pleading before Judge Russell. I look forward to hearing from you.

With very best wishes I remain,

Sincerely,

Dictated, not reviewed

Mitchell D. Moskovitz

MDM/cl

Enclosure

cc: Kelly Parsons



Mitch Moskovitz

From: Blake Bourland <bbourland@evanspetree.com>
Sent: Thursday, January 15, 2015 11:16 AM
To: Cheryl Lockhart; Mitch Moskovitz
Cc: kkcphazel@aol.com
Subject: RE: Parsons matter

Mitch:

As I mentioned in a previous email, I received correspondence from OPM that the FERS supplement is not divisible. I have attempted to follow up with OPM numerous times about this and get more clarify and have gotten none. I am aware of no statute or regulation that prohibits division. I called the Office of Special Counsel yesterday in hopes of talking to a fellow attorney about this and left a message with someone. I am hoping for a return call in the next day or two. If I don't, I will try again with a letter.

Blake W. Bourland
Attorney at Law

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1000 Ridgeway Loop Road, Suite 200
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-----Original Message-----

From: Cheryl Lockhart [<mailto:clockhart@smmfamilylaw.com>]
Sent: Monday, January 12, 2015 11:08 AM
To: Blake Bourland
Cc: kkcphazel@aol.com
Subject: FW: Parsons matter

For your review

bps: Kelly: If you have not heard from me by January 26, 2015, please call me regarding
your matters. Mitch

FAX TRANSMISSION
SHEA MOSKOVITZ & MCGHEE

Attorneys at Law
530 Oak Court Drive • Suite 355
Memphis, Tennessee 38117-3726
Telephone: 901.821.0044
Telefax: 901.821.0057 and 901.821.0581

To: Larry Rice Date: January 15, 2015
Fax #: 526-6702 Pages: ___, including this cover sheet.
From: Mitchell D. Moskovitz
Subject: Parsons v. Parsons

COMMENT:

CONFIDENTIALITY NOTE:

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