

Forensic Asset Tracing Report

Methodology: Lowest Intermediate Balance Rule (LIBR)

TO: Legal Counsel / Authorized Recipient

FROM: Exit Protocol Forensic Intelligence Unit

DATE: December 26, 2025

RE: Separate Property Tracing Analysis for Aunt Gladys Inheritance

SOURCE ACCOUNT: Swiss Bank Corp — ****9988

I. Executive Summary

It is the professional opinion of this forensic unit that the asset known as Aunt Gladys Inheritance has been **partially commingled** during the analysis period. Pursuant to the Lowest Intermediate Balance Rule as established in *See v. See* (1966) and subsequent family law precedent, the legally traceable amount of separate property is conclusively determined to be **\$0.00**.

II. Forensic Calculation Summary

Initial Separate Deposit	Lowest Intermediate Balance	Traceable Remainder
\$2000000.00	\$2000000.00	\$0.00

■ Notice of Funds Exhaustion Event:

On **February 10, 2023**, the account balance fell below the separate property claim threshold. This event constitutes a permanent reduction in traceable separate property under controlling law.

III. Visual Timeline Analysis

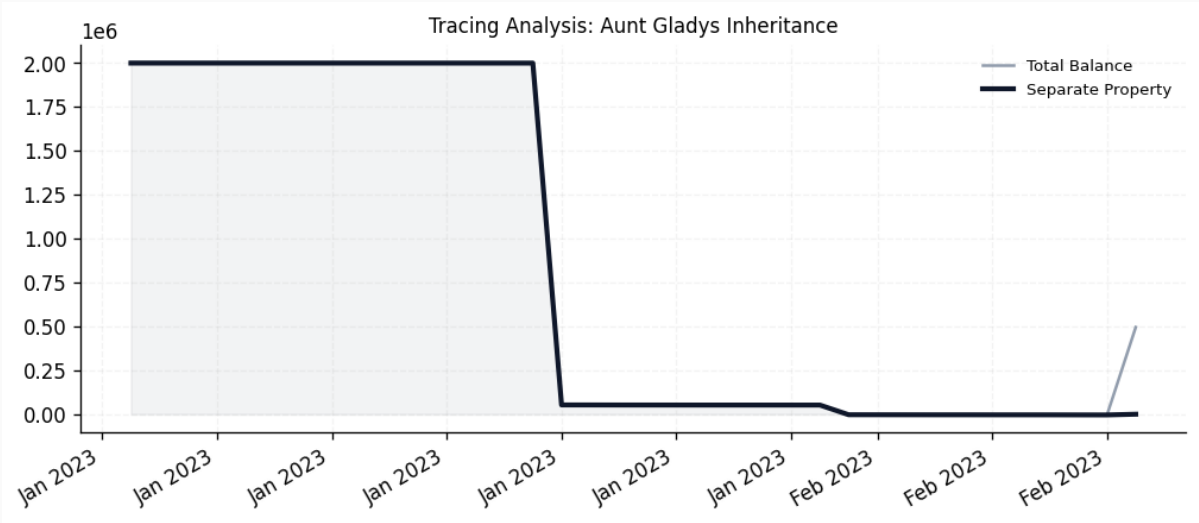


Chart depicts daily account balance (blue) vs. traceable separate property claim (orange) over analysis period

IV. Complete Transaction Ledger & Audit Trail

Date	Transaction Description	Amount	Running Traceable Balance
2023-01-06	INITIAL SEPARATE PROPERTY DEPOSIT	+\$2000000.00	\$2000000.00

2023-01-07	Shell Station (Card Purchase)	\$-39.00	\$1999961.00
2023-01-07	Uber (Card Purchase)	\$-169.51	\$1999791.49
2023-01-08	Netflix (Card Purchase)	\$-142.61	\$1999648.88
2023-01-08	Shell Station (Card Purchase)	\$-159.41	\$1999489.47
2023-01-08	Shell Station (Card Purchase)	\$-9.87	\$1999479.60
2023-01-09	Starbucks (Card Purchase)	\$-45.77	\$1999433.83
2023-01-09	Netflix (Card Purchase)	\$-62.46	\$1999371.37
2023-01-10	Amazon (Card Purchase)	\$-17.43	\$1999353.94
2023-01-12	Starbucks (Card Purchase)	\$-11.36	\$1999342.58
2023-01-12	Shell Station (Card Purchase)	\$-164.61	\$1999177.97
2023-01-13	Netflix (Card Purchase)	\$-156.06	\$1999021.91
2023-01-15	Starbucks (Card Purchase)	\$-164.56	\$1998857.35
2023-01-15	Whole Foods (Card Purchase)	\$-134.74	\$1998722.61
2023-01-15	Target (Card Purchase)	\$-144.67	\$1998577.94

2023-01-15	Whole Foods (Card Purchase)	\$-114.87	\$1998463.07
2023-01-16	Starbucks (Card Purchase)	\$-128.61	\$1998334.46
2023-01-17	Whole Foods (Card Purchase)	\$-60.20	\$1998274.26
2023-01-19	Uber (Card Purchase)	\$-197.41	\$1998076.85
2023-01-19	Whole Foods (Card Purchase)	\$-21.17	\$1998055.68
2023-01-19	Target (Card Purchase)	\$-69.59	\$1997986.09
2023-01-20	Starbucks (Card Purchase)	\$-103.53	\$1997882.56
2023-01-21	Purchase: S.S. Freedom (Yacht)	\$-1950000.00	\$47882.56
2023-01-21	Amazon (Card Purchase)	\$-13.39	\$47869.17
2023-01-22	Netflix (Card Purchase)	\$-127.84	\$47741.33
2023-01-23	Starbucks (Card Purchase)	\$-20.24	\$47721.09
2023-01-23	Shell Station (Card Purchase)	\$-128.84	\$47592.25
2023-01-23	Shell Station (Card Purchase)	\$-133.52	\$47458.73
2023-01-24	Amazon (Card Purchase)	\$-124.71	\$47334.02

2023-01-25	Netflix (Card Purchase)	\$-64.73	\$47269.29
2023-01-26	Uber (Card Purchase)	\$-27.98	\$47241.31
2023-01-26	Amazon (Card Purchase)	\$-76.69	\$47164.62
2023-01-27	Shell Station (Card Purchase)	\$-5.01	\$47159.61
2023-01-28	Starbucks (Card Purchase)	\$-12.26	\$47147.35
2023-01-28	Whole Foods (Card Purchase)	\$-26.41	\$47120.94
2023-01-29	Netflix (Card Purchase)	\$-26.09	\$47094.85
2023-01-31	Legal Retainer	\$-55000.00	\$0.00
2023-01-31	Whole Foods (Card Purchase)	\$-82.70	\$0.00
2023-02-01	Starbucks (Card Purchase)	\$-117.21	\$0.00
2023-02-02	Target (Card Purchase)	\$-154.57	\$0.00
2023-02-03	Whole Foods (Card Purchase)	\$-124.87	\$0.00
2023-02-05	Target (Card Purchase)	\$-164.10	\$0.00
2023-02-07	Whole Foods (Card Purchase)	\$-100.82	\$0.00

2023-02-07	Uber (Card Purchase)	\$-9.72	\$0.00
2023-02-08	Uber (Card Purchase)	\$-5.90	\$0.00
2023-02-08	Shell Station (Card Purchase)	\$-185.91	\$0.00
2023-02-08	Whole Foods (Card Purchase)	\$-103.35	\$0.00
2023-02-09	Target (Card Purchase)	\$-64.88	\$0.00
2023-02-09	Target (Card Purchase)	\$-163.26	\$0.00
2023-02-10	Bonus Payment	+\$500000.00	\$0.00
2023-02-10	Netflix (Card Purchase)	\$-26.14	\$0.00
2023-02-10	Target (Card Purchase)	\$-153.18	\$0.00
2023-02-10	Starbucks (Card Purchase)	\$-92.92	\$0.00
2023-02-10	Whole Foods (Card Purchase)	\$-46.76	\$0.00

Note: Green amounts indicate deposits/credits; red amounts indicate withdrawals/debits. The running traceable balance reflects the maximum separate property claim at each point in time under the Lowest Intermediate Balance Rule.

V. Governing Legal Precedents

The tracing methodology employed in this analysis adheres to the following controlling authorities:

See v. See (1966)

64 Cal.2d 778

Establishes Lowest Intermediate Balance Rule for commingled accounts.

In re Marriage of Mix (1975)

14 Cal.3d 604

Burden of proof requirements for separate property tracing.

Pereira v. Pereira (1909)

156 Cal. 1

Apportionment of business growth between separate and community property.

Van Camp v. Van Camp (1921)

53 Cal.App. 17

Alternative apportionment method focusing on reasonable compensation.

VI. Preparer's Certification

I, the undersigned, hereby certify that this forensic tracing report has been prepared in accordance with the **Statement on Standards for Forensic Services (SSFS) No. 1**. The source data originated from authenticated financial institution records provided by the client, and all calculations adhere strictly to the Lowest Intermediate Balance Rule (LIBR) without deviation.

Oliver Rose

AUTHORIZED SIGNATURE

December 26, 2025

Oliver Rose

DATE OF CERTIFICATION

■ Digital Integrity Verification

This document is cryptographically sealed. To verify its authenticity, compare the SHA-256 hash below against the immutable record stored in the Exit Protocol ledger.

e2bcf7ba85ec110665e03c5dc49d5c2501e6b64218baa516f75fb842b8687e36

Any alteration to this file, however minor, will result in a mismatch of the above hash value.

Appendix A - Methodology & Integrity Standards

1. Lowest Intermediate Balance Rule (LIBR) Methodology

The analysis utilizes the **Lowest Intermediate Balance Rule (LIBR)**, the standard tracing method accepted by courts in commingled asset disputes (e.g., *See v. See*). LIBR operates on the presumption that the account owner withdraws separate funds last. The algorithm tracks the daily balance of the account; if the balance dips below the claimed separate property amount, the claim is permanently reduced to that lower balance. Subsequent deposits of marital or other funds do not replenish the separate property claim. This report algorithmically replays the account history transaction-by-transaction to enforce this rule with mathematical precision, ensuring no "replenishment fallacy" errors occur.

2. Digital Integrity & SHA-256 Hashing

To ensure the document serves as an immutable record of truth, this report is sealed using **SHA-256 cryptographic hashing**. A SHA-256 hash is a unique digital fingerprint generated from the exact contents of the report's underlying data snapshot. Any alteration to the underlying data—even a single character—would result in a completely different hash value. This allows any third party (court, counsel, or auditor) to mathematically verify that the report presented has not been tampered with since its generation by the Exit Protocol system, establishing a secure chain of custody for digital evidence.

3. Equivalence to Manual Forensic Accounting

This automated analysis replicates the exact workflow performed by licensed forensic accountants but eliminates human calculation error. By ingesting raw transaction data directly from financial institution records and applying the rigid logic of legal tracing rules programmatically, Exit Protocol provides a standardized, unbiased, and audit-ready output. The resulting ledger and tracing analysis meet the rigorous standards required for legal admissibility, providing the same conclusion a forensic expert would reach after hundreds of hours of manual reconstruction, but with verifiable consistency.

IMPORTANT LEGAL DISCLAIMER: This forensic report constitutes attorney work product and is privileged. While prepared in alignment with forensic accounting standards, the findings herein are subject to judicial review. Exit Protocol assumes no liability for the legal admissibility of this document in specific jurisdictions without accompanying expert testimony.