

EXHIBIT PX-11

**IN THE UNITED STATES DISTRICT COURT FOR
THE MIDDLE DISTRICT OF PENNSYLVANIA**

WHITEWOOD *et al.*,

Plaintiffs,

v.

WOLF *et al.*,

Defendants.

Civil Action

No. 13-1861-JEJ

DECLARATION OF EDWIN HILL

I, Edwin Hill, declare as follows:

1. I am a 67-year-old Pennsylvania resident. I was born in Pennsylvania and have lived in Pennsylvania most of my life. I worked for the Department of Veterans' Affairs for twenty years before my retirement in 1996, and am a veteran of the U.S. Navy.

2. I submit this declaration in support of Plaintiffs' Motion for Summary Judgment in the matter of *Whitewood et al. v. Wolf et al.* to briefly describe why I want the Commonwealth to recognize my marriage to my husband, David Palmer, and to explain how the Commonwealth of Pennsylvania's refusal to recognize our marriage robs our relationship of the status and legitimacy accorded to others' relationships and harms us, financially and otherwise.

3. David and I met in 1988, while we were both attending a religious retreat at the Kirkridge Retreat and Study Center, a Christian nondenominational retreat center in Bangor, Pennsylvania, in Northampton County. We have been together ever since. A photo of us taken in our backyard in the early 90s, produced in this litigation as HILLPALMER000286, is attached as Exhibit PX-11-A. A photo of us taken together the day this suit was filed, produced in this litigation as HILLPALMER000287, is attached as Exhibit PX-11-B.

4. Nine years after we met at Kirkridge, we bought our home from the Kirkridge Center and so returned to live where our love began. After I retired from the Department of Veterans' Affairs, David and I operated a bed and breakfast out of our home, which has a beautiful view over the Delaware River Valley, until we retired "for real" in 2008.

5. David and I married in May 2013, to mark our 25th anniversary as a couple. We would have preferred to marry in Pennsylvania, where we both were born and educated, where we met and fell in love and where we live, but we did not believe that Pennsylvania would allow us to marry any time soon. We chose Maine as the place for our wedding because my closest living relatives are there. My 90-year-old aunt attended our wedding and served as our flower girl! A redacted copy of our Certificate of Marriage, produced in this litigation as HILLPALMER000109, is attached as Exhibit PX-11-C.

6. After 25 years, neither David nor I expected that being married would change the way we feel about our relationship, but it did. I cannot express in words how much it meant to me that our love was finally recognized, that I could at long last call him my “husband.” We were so excited to be married while we were in Maine, and as we drove home through all the states that recognize our marriage. And then we crossed the Delaware River in to Pennsylvania, so close to where we live, and we looked at each other and said, “We’re not married anymore.” And that hurt.

7. It still hurts. Living so close to New Jersey and having so many friends there, we cross the Delaware frequently. And each time we come home, we remember that here we are second class citizens.

8. Because our marriage is not recognized in Pennsylvania, we have spent hundreds of dollars to have an attorney prepare wills, health care powers of attorney, and financial powers of attorney, to try to establish some of the protections that married couples have by default. Even with the documents that we have, I worry that some of them might not be recognized in a time of crisis.

9. As seniors on fixed incomes, David and I both worry about what will happen when one of us dies. We are healthy now, but we are both near 70. Everything that we own, we own together. We have planned and saved to protect one another and make sure that the one of us who survives longer will be taken

care of, financially. But Pennsylvania's non-recognition of our marriage threatens that security. We have been advised that when one of us dies, any inheritance from one to the other – including one half of the value of our home and joint bank accounts – will be taxed at the rate of 15%, the highest rate. And there is no agreement or document we can prepare that will change that. For that reason, we have set aside some of our savings in a joint account so that the surviving husband will not have to sell our home to pay the inheritance tax. We would like to know that those savings from our years of work could help sustain one or both of us as we age. But instead we must keep that money to one side and plan to have it go to the Commonwealth instead of supporting us. If our marriage were recognized by Pennsylvania, I understand that we would pay no inheritance tax at all on the assets that the survivor inherits.

10. We have considered moving to a state that recognizes our marriage for the financial security that would afford. But it would break our hearts to have to leave the beautiful home that we have made together, here in the place where we met and fell in love.

11. This year for the first time we filed our federal tax return as a married couple. We will actually pay more in taxes as a married couple because our combined income will place us in a higher tax bracket than either of us were in before. Our financial advisor warned us that we could pay hundreds of additional

dollars in federal taxes after we were married, but of course that did not deter us. We love each other and we wanted that love to be recognized, just like anybody else, in marriage.

12. Unlike the federal taxes, Pennsylvania will not permit us to file as a married couple. I want us to be able to file our Pennsylvania income taxes as the married couple that we are. Checking the "Single" box feels terrible, just like it feels terrible to cross the Delaware River each time we return home. It feels like we are losing something, something important.

13. If David or I were to die in Pennsylvania, where we live, I would want our respective death certificates to reflect our status as married and for the survivor to be listed as the surviving spouse on the other's death certificate. I understand that, because of Pennsylvania's refusal to recognize our marriage, I would not be listed as David's surviving spouse if he were to die before me, and he would not be listed as my surviving spouse if I were to die first. This is yet another example of the Commonwealth disrespecting our relationship and our commitments to one another.

14. I make this declaration from my own knowledge of the facts and circumstances set forth above. If necessary, I could and would testify to these facts and circumstances.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on:

4/15/2014

A handwritten signature in cursive script, appearing to read "Edwin Hill", written over a horizontal line.

Edwin Hill

EXHIBIT PX-11-A



EXHIBIT PX-11B



HILLPALMER000287

EXHIBIT PX-11-C

CERTIFICATION OF VITAL RECORD

STATE OF MAINE

Photocopy for Place of Issue

State of Maine License and Certificate of Marriage Department of Health and Human Services

State File No.

Main form containing sections for Party A, Party B, Marital Status Section, License to Marry, Ceremony Section, and Clerk. Includes fields for names, birth dates, addresses, and signatures.

VS-1 - 01/2012

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Original - State Do Not Issue Original

Reduce For Certified Copies

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I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE ABSTRACT OR COPY OF A CERTIFICATE OR RECORD WHICH IS IN MY OFFICIAL CUSTODY.

TOWN OF:

DATE ISSUED:

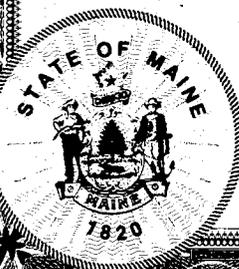
MAY 13 2013

ATTEST: Kennebunk

Merton T. Brown Jr. signature

Merton T. Brown Jr. Deputy Town Clerk STATE REGISTRAR/MUNICIPAL CLERK/STATE ARCHIVIST

VS-31 R0606 This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.



ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

CONFIDENTIAL

HILLPALMER000109