

**THE STATE OF NEW HAMPSHIRE**

**SUPREME COURT**

**In Case No. 2015-0571, Doris Nelkens v. Daniel Kurz & a.,  
the court on June 24, 2016, issued the following order:**

Having considered the briefs and record submitted on appeal, we conclude that oral argument is unnecessary in this case. See Sup. Ct. R. 18(1). We affirm.

The plaintiff, Doris Nelkens, appeals the order of the Superior Court (Kissinger, J.), following a bench trial, finding that her transfer of \$200,000 to the defendants, Daniel Kurz and Bethany Porter, was a gift, not a loan, and ruling that the defendants are not legally obligated to repay her. Daniel Kurz is the plaintiff's son, and Bethany Porter is his wife.

Although the plaintiff offered no written evidence that the transaction was a loan, she argues that the parties' oral agreement on an interest rate, and the defendants' regular payment of interest for fourteen months, prove that the transaction was a loan. The trial court credited the defendants' testimony that the transaction was a gift, and that the payment of "interest" was intended to allow the plaintiff to avoid gift tax liability.

As the appealing party, the plaintiff has the burden of demonstrating reversible error. Gallo v. Traina, 166 N.H. 737, 740 (2014). Based upon our review of the trial court's well-reasoned order, the plaintiff's challenges to it, the relevant law, and the record submitted on appeal, we conclude that the plaintiff has not demonstrated reversible error. See id.

Affirmed.

Dalianis, C.J., and Hicks, Conboy, Lynn, and Bassett, JJ., concurred.

**Eileen Fox,  
Clerk**