MARC P. OWEN

v.

PIETRINA M. OWEN

Submitted on Briefs October 15, 2001 Decided November 8, 2001

Panel: CLIFFORD, RUDMAN, DANA, SAUFLEY, ALEXANDER, and CALKINS, JJ.

MEMORANDUM OF DECISION

Pietrina Owen appeals from the judgment of divorce entered in the District Court (Portland, *Powers J.*) adopting the report of a referee appointed with the agreement of the parties. In the unusual procedural posture of this matter, we conclude the referee did not abuse his discretion by ordering shared parental rights and responsibilities of the children, *Costa v. Vogel*, 2001 ME 131, ¶ 4, 777 A.2d 827, 828 (holding the court's understanding of the "best interests of the child is entitled to substantial deference") (quoting *Hinkley v. Hinkley*, 2000 ME 64, ¶ 7, 749 A.2d 752, 754), or allocating a tax exemption to Marc Owen, *see, e.g., Tapman v. Tapman*, 544 A.2d 1265, 1267 (Me. 1988) (income tax exemption is a support issue guided by the best interests of the child standard), or directing the parties to pay their own attorney fees, *Largay v. Largay*, 2000 ME 108, ¶ 16, 752 A.2d 194, 198 ("attorney fees [determinations] lie[] well within the discretion of the judge"), or awarding most of the compact disc

collection to Marc Owen, *see Doucette v. Washburn*, 2001 ME 38, ¶ 7, 766 A.2d 578, 581 (a determination of the marital or nonmarital nature of property is reviewed for clear error). Further, Pietrina's contentions regarding the imputation of income, Marc's obligation to pay insurance and spousal support cannot be reviewed because no transcript or statement of the evidence was provided, *see Cormier v. Walker*, 473 A.2d 871, 871 (Me. 1984) (the appellant has the burden of providing an adequate record). The issue of whether Pietrina's attorneys did not effectively represent her interests is not cognizable in this litigation.

The entry is:

Judgment affirmed.

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