CS FOR SENATE BILL NO. 60(L&C)

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SIXTH LEGISLATURE - SECOND SESSION

BY THE SENATE LABOR AND COMMERCE COMMITTEE

Offered: 4/17/09 Referred: Judiciary

Sponsor(s): SENATOR MCGUIRE

A BILL

FOR AN ACT ENTITLED

- "An Act relating to the Uniform Probate Code, including wills, trusts, nonprobate
 transfers, augmented estates, personal representatives, and trustees; and amending
- 3 Rules 3 and 8, Alaska Rules of Civil Procedure, Rule 1, Alaska Rules of Probate
- 4 Procedure, and Rule 37.5, Alaska Rules of Administration."

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

- * **Section 1.** AS 13.06.120 is amended to read:
- Sec. 13.06.120. Pleadings; when parties bound by orders; notice. In any proceedings involving trusts, nonprobate assets, or estates of decedents, minors, protected persons, or incapacitated persons brought under AS 13.06 AS 13.36 or AS 13.38, including any judicially supervised settlements and any nonjudicial proceedings and settlements, the following apply:
- 12 (1) interests to be affected shall be described in pleadings that give 13 reasonable information to owners by name or class, by reference to the instrument 14 creating the interests, or in other appropriate manner;

1	(2) persons are bound by orders binding others in the following cases:
2	(A) orders binding the sole holder or all co-holders of a power
3	of revocation or a general or nongeneral power of appointment, including one
4	in the form of a power of amendment, bind other persons to the extent their
5	interests (as objects, takers in default, or otherwise) are subject to the power;
6	(B) to the extent there is no conflict of interest between them or
7	among persons represented, orders binding a conservator bind the person
8	whose estate the conservator controls; orders binding a guardian bind the ward
9	if no conservator of the estate has been appointed; orders binding a trustee bind
10	beneficiaries of the trust in proceedings to probate a will establishing or adding
11	to a trust, to review the acts or accounts of a prior fiduciary and in proceedings
12	involving creditors or other third parties; orders binding a personal
13	representative bind persons interested in the undistributed assets of a
14	decedent's estate in actions or proceedings by or against the estate; and orders
15	binding an agent having authority to act with respect to the particular questions
16	or dispute bind the principal; if there is no conflict of interest and no
17	conservator or guardian has been appointed, a parent may represent the minor
18	child;
19	(C) an unborn person, a minor, an incapacitated person, or a
20	person whose identity or location is unknown or not reasonably ascertainable
21	who is not otherwise represented is bound by an order to the extent the interest
22	is adequately represented by another party having a substantially identical
23	interest in the proceeding;
24	(D) with regard to interests given upon the happening of a
25	certain event to persons who comprise a certain class, orders binding the living
26	persons who would constitute the class, if the event had happened immediately
27	before the commencement of the proceeding, bind all members of the class;
28	(E) with regard to an interest given to a living person when the
29	same interest or a share of the interest is to pass to the surviving spouse or to
30	persons who are or might be the distributees, devisees, heirs, or issue of the
31	living person upon the happening of a future event, orders binding the living

1	person bind the surviving spouse, distributees, devisees, heirs, or issue of the
2	living person;
3	(F) with regard to interests given to a person or a class of
4	persons, or to both, upon the happening of a future event, if the same interest
5	or a share of the interest is to pass to another person or class of persons, or to
6	both, upon the happening of an additional future event, orders binding the
7	living person or class of persons who would take the interest upon the
8	happening of the first event bind the persons and classes of persons who might
9	take on the happening of the additional future event;
10	(G) if a person is designated by a trust instrument to
11	represent and bind a born or unborn beneficiary of the trust and receive a
12	notice, information, accounting, or report for the beneficiary, then the
13	beneficiary is bound by an order binding the designated person; in this
14	subparagraph,
15	(i) the settlor may make the designation in the trust
16	instrument, in a separate document, or by a trust protector
17	authorized in the trust instrument to make the designation;
18	(ii) except as otherwise provided in this
19	subparagraph, a person designated under (i) of this subparagraph
20	may not represent and bind a beneficiary while the designated
21	person is serving as trustee;
22	(iii) except as otherwise provided in this
23	subparagraph, a person designated under (i) of this subparagraph
24	may not represent and bind another beneficiary if the designated
25	person also is a beneficiary, unless the designated person was
26	named by the settlor, is the beneficiary's spouse, or is a
27	grandparent or descendant of a grandparent of the beneficiary or
28	the beneficiary's spouse; in this sub-subparagraph, "spouse"
29	means the individual to whom the beneficiary is married and with
30	whom the beneficiary is living, and a physical separation primarily
31	for education, business, health, and similar reasons does not

1	prevent the individual from being considered to be living with the
2	beneficiary;
3	(3) a person representing another person under (2)(A) - (F) of this
4	section and a person designated under (2)(G)(i) of this section are not liable to the
5	beneficiary whose interests are represented, or to a person claiming through that
6	beneficiary, for an action or omission to act made in good faith;
7	(4) notice is required as follows:
8	(A) notice as prescribed by AS 13.06.110 shall be given to
9	every interested person or to one person who can bind an interested person as
10	described in (2)(A), (B), or (D) - (G) [(D) - (F)] of this section; notice may be
11	given both to a person and to another person who may bind the person;
12	(B) notice is given to unborn persons, a minor, an incapacitated
13	person, or a person whose identity or location is unknown or not reasonably
14	ascertainable, and persons who are not represented under 2(A), (B), or (D) -
15	(G) [(2)(A) OR (B)] of this section, by giving notice to all known persons
16	whose interests in the proceedings are substantially identical to those of the
17	unborn persons, the minor, the incapacitated person, or the person whose
18	identity or location is unknown or not reasonably ascertainable;
19	(5) [(4)] at any point in a proceeding, a court may appoint a guardian
20	ad litem to represent the interest of an unborn person, a minor, an incapacitated
21	person, or a person whose identity or address is unknown or not reasonably
22	ascertainable, if the court determines that representation of the interest otherwise
23	would be inadequate; if not precluded by conflict of interests, a guardian ad litem may
24	be appointed to represent several persons or interests; the court shall set out its reasons
25	for appointing a guardian ad litem as a part of the record of the proceeding.
26	* Sec. 2. AS 13.12.201(b)(9) is amended to read:
27	(9) "transfer," as it relates to a transfer by or of the decedent, includes
28	(A) an exercise or release of a presently exercisable general
29	power of appointment held by the decedent;
30	(B) a lapse at death of a presently exercisable general power of
31	appointment held by the decedent; and

1	(C) an exercise, release, or lapse of
2	(i) a general power of appointment that the decedent
3	created in the decedent [SELF]; and
4	(ii) a power described in AS 13.12.205(a)(2)(B)
5	[AS 13.12.205(2)(B)] that the decedent conferred on a nonadverse
6	party.
7	* Sec. 3. AS 13.12.205 is amended to read:
8	Sec. 13.12.205. Decedent's nonprobate transfers to others. The value of the
9	augmented estate includes the value of the decedent's nonprobate transfers to others,
10	not included under AS 13.12.204, of any of the following types, in the amount
11	provided respectively for each type of transfer:
12	(1) property owned or owned in substance by the decedent
13	immediately before death that passed outside probate at the decedent's death; property
14	included under this category consists of
15	(A) property over which the decedent alone, immediately
16	before death, held a presently exercisable general power of appointment; the
17	amount included is the value of the property subject to the power, to the extent
18	the property passed at the decedent's death, by exercise, release, lapse, default,
19	or otherwise, to or for the benefit of a person other than the decedent's estate or
20	surviving spouse;
21	(B) the decedent's fractional interest in property held by the
22	decedent in joint tenancy with the right of survivorship; the amount included is
23	the value of the decedent's fractional interest, to the extent that the fractional
24	interest passed by right of survivorship at the decedent's death to a surviving
25	joint tenant other than the decedent's surviving spouse;
26	(C) the decedent's ownership interest in property or accounts
27	held in pay on death, transfer on death, or co-ownership registration with the
28	right of survivorship; the amount included is the value of the decedent's
29	ownership interest, to the extent the decedent's ownership interest passed at the
30	decedent's death to or for the benefit of a person other than the decedent's
31	estate or surviving spouse;

1	(D) proceeds of insurance, including accidental death benefits
2	on the life of the decedent, if the decedent owned the insurance policy
3	immediately before death or if and to the extent the decedent alone and
4	immediately before death held a presently exercisable general power or
5	appointment over the policy or its proceeds; the amount included is the value
6	of the proceeds, to the extent the proceeds were payable at the decedent's death
7	to or for the benefit of a person other than the decedent's estate or surviving
8	spouse;
9	(2) property transferred in any of the following forms by the deceden
10	during marriage:
11	(A) an irrevocable transfer [, INCLUDING AN
12	IRREVOCABLE TRANSFER IN TRUST WITH A TRANSFER
13	RESTRICTION UNDER AS 34.40.110(a),] in which the decedent retained the
14	right to the possession or enjoyment of, or to the income from, the property, is
15	and to the extent the decedent's right terminated at or continued beyond the
16	decedent's death; the amount included is the value of the fraction of the
17	property to which the decedent's right related, to the extent the fraction of the
18	property passed outside probate to or for the benefit of a person other than the
19	decedent's estate or surviving spouse;
20	(B) a transfer in which the decedent created a power over the
21	income or property, exercisable by the decedent alone or in conjunction with
22	another person, or exercisable by a nonadverse party, to or for the benefit of
23	the decedent, the decedent's creditors, the decedent's estate, or creditors of the
24	decedent's estate; the amount included with respect to a power over property is
25	the value of the property subject to the power, and the amount included with
26	respect to a power over income is the value of the property that produces or
27	produced the income, to the extent the power in either case was exercisable a
28	the decedent's death to or for the benefit of a person other than the decedent's

29

30

31

surviving spouse or to the extent the property passed at the decedent's death, by

exercise, release, lapse, default, or otherwise, to or for the benefit of a person

other than the decedent's estate or surviving spouse; if the power is a power

over both income and property and the preceding provision defining t	he
amount included produces different amounts, the amount included is t	he
greater amount; and	

(3) property that passed during marriage and during the two-year period next preceding the decedent's death as a result of a transfer by the decedent if the transfer was of any of the following types:

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

- (A) property that passed as a result of the termination of a right or interest in, or power over, property that would have been included in the augmented estate under (1)(A), (B), or (C) or (2) of this section, if the right, interest, or power had not terminated until the decedent's death; the amount included is the value of the property that would have been included under (1)(A), (B), or (C) or (2) of this section, if the property were valued at the time the right, interest, or power terminated, and is included only to the extent the property passed upon termination to or for the benefit of a person other than the decedent or the decedent's estate, spouse, or surviving spouse; as used in this subparagraph, termination, with respect to a right or interest in property, occurs when the right or interest terminated by the terms of the governing instrument or the decedent transferred or relinquished the right or interest, and, with respect to a power over property, occurs when the power terminated by exercise, release, lapse, default, or otherwise, but, with respect to a power described in (1)(A) of this section, termination occurs when the power terminated by exercise or release, but not otherwise;
- (B) a transfer of or relating to an insurance policy on the life of the decedent if the proceeds would have been included in the augmented estate under (1)(D) of this section had the transfer not occurred; the amount included is the value of the insurance proceeds to the extent the proceeds were payable at the decedent's death to or for the benefit of a person other than the decedent's estate or surviving spouse;
- (C) a transfer of property, to the extent not otherwise included in the augmented estate, made to or for the benefit of a person other than the decedent's surviving spouse; the amount included is the value of the property

I	transferred to a person to the extent that the aggregate transfers to that person
2	in either of the two years exceeded \$10,000.
3	* Sec. 4. AS 13.12.205 is amended by adding a new subsection to read:
4	(b) Notwithstanding the other provisions of this section, the augmented estate
5	does not include property transferred to an irrevocable trust with a transfer restriction
6	under AS 34.40.110(a) if
7	(1) the settlor is a discretionary beneficiary of the trust; and
8	(2) the transfer was made more than 30 days before the marriage, or
9	the decedent's spouse consented to the transfer under AS 13.12.208(a)(2).
10	* Sec. 5. AS 13.12.206(3) is amended to read:
11	(3) all other property that would have been included in the augmented
12	estate under AS 13.12.205(a)(1) or (2) [AS 13.12.205(1) OR (2)] had it passed to or
13	for the benefit of a person other than the decedent's spouse, the decedent's surviving
14	spouse, the decedent, or the decedent's creditors, estate, or estate creditors.
15	* Sec. 6. AS 13.12.207(b) is amended to read:
16	(b) Property included under this section is valued at the decedent's death,
17	taking the fact that the decedent predeceased the spouse into account, but, for purposes
18	of (a)(1)(A) and (B) of this section, the values of the spouse's fractional and ownership
19	interests are determined immediately before the decedent's death if the decedent was
20	then a joint tenant or a co-owner of the property or accounts. For purposes of (a)(2) of
21	this section, proceeds of insurance that would have been included in the spouse's
22	nonprobate transfers to others under AS 13.12.205(a)(1)(D) [AS 13.12.205(1)(D)] are
23	not valued as if the spouse were deceased.
24	* Sec. 7. AS 13.12.209(b) is amended to read:
25	(b) If, after the application of (a) of this section, the elective share amount is
26	not fully satisfied or the surviving spouse is entitled to a supplemental elective share
27	amount, amounts included in the decedent's probate estate and in the decedent's
28	nonprobate transfers to others, other than amounts included under
29	AS 13.12.205(a)(3)(A) or (C) [AS 13.12.205(3)(A) OR (C),] are applied first to
30	satisfy the unsatisfied balance of the elective share amount or the supplemental
31	elective share amount. The decedent's probate estate and that portion of the decedent's

1	nonprobate transfers to others shall be applied so that liability for the unsatisfied
2	balance of the elective share amount or for the supplemental elective share amount is
3	equitably apportioned among the recipients of the decedent's probate estate and of that
4	portion of the decedent's nonprobate transfers to others in proportion to the value of
5	the recipients' interests in the decedent's probate estate and that portion of the
6	decedent's nonprobate transfers to others.
7	* Sec. 8. AS 13.12 is amended by adding new sections to read:
8	Article 5A. Establishment of Will and Trust Validity before Death.
9	Sec. 13.12.530. Establishment of will validity before death. A testator, a
10	person who is nominated in a will to serve as a personal representative, or, with the
11	testator's consent, an interested party may petition the court to determine before the
12	testator's death that the will is a valid will subject only to subsequent revocation or
13	modification.
14	Sec. 13.12.535. Establishment of trust validity before death. If at least one
15	of the trustees of a trust is a qualified person, the settlor or a trustee of the trust may
16	petition the court to determine before the settlor's death that the trust is valid and
17	enforceable under its terms, subject only to a subsequent revocation or modification of
18	the trust.
19	Sec. 13.12.540. Venue. (a) The venue for a petition under AS 13.12.530 is
20	(1) the judicial district of this state where the testator is domiciled; or
21	(2) if the person who executed the will is not domiciled in this state.
22	any judicial district of this state.
23	(b) The venue for a petition under AS 13.12.535 is the judicial district where
24	the trust is registered. The venue for proceedings involving a trust that is not registered
25	in this state is
26	(1) any place in this state where the trust could have been properly
27	registered; or
28	(2) the location established by the rules of court.
29	Sec. 13.12.545. Contents of petition for will validity. A petition under
30	AS 13.12.530 must contain
31	(1) a statement that a copy of the will has been filed with the court;

1	(2) a statement that the will is in writing;
2	(3) a statement that the will was signed by the testator, or was signed
3	in the testator's name by another person in the testator's conscious presence and at the
4	testator's direction;
5	(4) in the case of a witnessed will, a statement that the will was signed
6	by at least two individuals, each of whom signed within a reasonable time after
7	witnessing the signing of the will or the testator's acknowledgment of the signature on
8	the will;
9	(5) in the case of a holographic will, a statement that the signature and
10	material portions of the will are in the testator's handwriting;
11	(6) a statement that the will was executed with testamentary intent;
12	(7) a statement that the testator had testamentary capacity;
13	(8) a statement that the testator was free from undue influence and
14	duress and executed the will in the exercise of the testator's free will;
15	(9) a statement that the execution of the will was not the result of fraud
16	or mistake;
17	(10) the names and addresses of the testator, the testator's spouse, the
18	testator's children, the testator's heirs, the personal representatives nominated in the
19	will, and the devisees under the will;
20	(11) if minors, the ages of the testator's children, the testator's heirs,
21	and the devisees under the will, as far as known or ascertainable with reasonable
22	diligence by the petitioner;
23	(12) a statement that the will has not been revoked or modified; and
24	(13) a statement that the testator is familiar with the contents of the
25	will.
26	Sec. 13.12.550. Contents of petition for trust validity. A petition for trust
27	validity under AS 12.16.535 must contain
28	(1) a statement that a copy of the trust has been filed with the court;
29	(2) a statement that the trust is in writing and was signed by the settlor;
30	(3) a statement that the trust was executed with the intent that it be
31	enforceable in accordance with its terms;

1	(4) a statement that the settlor had the legal capacity to enter into and
2	establish the trust;
3	(5) a statement that the settlor was free from undue influence and
4	duress and executed the trust in the exercise of free will;
5	(6) a statement that execution of the trust was not the result of fraud or
6	mistake;
7	(7) the names and addresses of the settlor, the settlor's spouse, the
8	settlor's children, the settlor's heirs, and the parties in interest as defined in
9	AS 13.36.390;
10	(8) the ages of the settlor's children, the settlor's heirs, and the parties
11	in interest as defined in AS 13.36.390 who are minors so far as known or ascertainable
12	with reasonable diligence by the petitioner;
13	(9) a statement that the trust has not been revoked or modified; and
14	(10) a statement that the settlor is familiar with the contents of the
15	trust.
16	Sec. 13.12.555. Declaration by court. The court may declare a will or trust to
17	be valid and make other findings of fact and conclusions of law that are appropriate
18	under the circumstances. After the testator's death, unless the will is modified or
19	revoked after the declaration, the will has full legal effect as the instrument of the
20	disposition of the testator's estate and shall be admitted to probate upon request.
21	Sec. 13.12.560. Binding effect of declaration. A person, whether the person is
22	known, unknown, born, or not born at the time of a proceeding under AS 13.12.530 -
23	13.12.590, including a person who is represented by another person under
24	AS 13.06.120, is bound by the declaration under AS 13.12.555 even if by the time of
25	the testator's death the representing person has died or would no longer be able to
26	represent the person represented in the proceeding under AS 13.12.530 - 13.12.590.
27	Sec. 13.12.565. Hearing and notice. (a) After the petition under AS 13.12.530
28	or 13.12.535 is filed, the court shall fix a time and place for a hearing. The petitioner
29	shall notify the spouse, the children, and the heirs of the testator or settlor in the
30	manner established by AS 13.06.110.
31	(b) In addition to the notice required by (a) of this section, in proceedings

1	involving a petition under AS 13.12.330, the petitioner shall notify the testator, the
2	personal representatives nominated in the will, and the devisees under the will in the
3	manner established by AS 13.06.110.
4	(c) In addition to the notice required by (a) of this section, in proceedings
5	involving a petition under AS 13.12.535, the petitioner shall notify the settlor and the
6	parties in interest in the manner established by AS 13.06.110. Notice may be given to
7	other persons. In this subsection, "party in interest" has the meaning given in
8	AS 13.36.390.
9	Sec. 13.12.570. Burden of proof. A petitioner under AS 13.12.530 or
10	13.12.535 has the burden of establishing prima facie proof of the execution of the will
11	or trust. A person who opposes the petition has the burden of establishing the lack of
12	testamentary intent, lack of capacity, undue influence, fraud, duress, mistake, or
13	revocation. A party to the proceeding has the ultimate burden of persuasion as to the
14	matters for which they have the initial burden of proof.
15	Sec. 13.12.575. Change to will after declaration. After a declaration of the
16	validity of a will under AS 13.12.555, a testator may modify a will by a later will or
17	codicil executed according to the laws of this state or another state, and the will may
18	be revoked or modified under AS 13.12.507, 13.12.508, or another applicable law.
19	Sec. 13.12.580. Change to trust after declaration. After a declaration of
20	validity under AS 13.12.555, a trust may be modified, terminated, revoked, or
21	reformed under AS 13.36.340 - 13.36.365, or another applicable law.
22	Sec. 13.12.585. Confidentiality. (a) A notice of the filing of a petition under
23	AS 13.12.530 - 13.12.580, a summary of all formal proceedings under AS 13.12.530
24	13.12.580, and a dispositional order or a modification or termination of a dispositional
25	order relating to a proceeding under AS 13.12.530 - 13.12.580 shall be available for
26	public inspection. Except as provided in (b) and (c) of this section, all other
27	information contained in the court records relating to a proceeding under
28	AS 13.12.530 - 13.12.580 is confidential.
29	(b) The records that are confidential under (a) of this section may be made
30	available to
31	(1) the petitioner and the petitioner's attorney;

I	(2) interested persons who have appeared in the proceedings, interested
2	persons who have otherwise submitted to the jurisdiction of the court, and the
3	attorneys, guardians, and conservators of the interested persons;
4	(3) the judge hearing or reviewing the matter; and
5	(4) a member of the clerical or administrative staff of the court if
6	access is essential for authorized internal administrative purposes.
7	(c) For good cause shown, the court may order the records that are
8	confidential under (a) of this section to be made available to a person who is not listed
9	in (b) of this section.
10	Sec. 13.12.590. Definitions. In AS 13.12.530 - 13.12.590,
11	(1) "qualified person" has the meaning given in AS 13.36.390;
12	(2) "testator" means a person who executes a will as a testator;
13	(3) "trust" means a revocable or irrevocable trust.
14	* Sec. 9. AS 13.16.055(a) is amended to read:
15	(a) Venue for the first informal or formal testacy or appointment proceedings
16	after a decedent's death is
17	(1) in the judicial district where the decedent was domiciled at the time
18	of death; or
19	(2) if the decedent was not domiciled in this state, in any judicial
20	district where
21	(A) property of the decedent was located at the time of death;
22	<u>or</u>
23	(B) a fiduciary who is subject to the laws of this state and
24	who comes into the control of property owned by the decedent at the time
25	of death resides or has its principal place of business.
26	* Sec. 10. AS 13.16.410 is amended by adding a new paragraph to read:
27	(28) consider discretionary distributions to a beneficiary as being made
28	from capital gains realized during the year.
29	* Sec. 11. AS 13.36.109 is amended by adding a new paragraph to read:
30	(29) to consider discretionary distributions to a beneficiary as being
31	made from capital gains realized during the year.

- * Sec. 12. The uncodified law of the State of Alaska is amended by adding a new section to read:
- INDIRECT COURT RULE AMENDMENTS. (a) AS 13.16.055(a), as amended by sec. 9 of this Act, has the effect of amending Rule 3, Alaska Rules of Civil Procedure, by establishing a special venue rule for the first informal or formal testacy or appointment proceedings after a decedent's death when the decedent was not domiciled in this state.

7

8

9

10

11

12

13

14

15

16

17

18

19

20

- (b) AS 13.16.540, enacted by sec. 8 of this Act, has the effect of amending Rule 3, Alaska Rules of Civil Procedure, by establishing special venue rules for a petition under AS 13.12.530 or 13.12.535, enacted by sec. 8 of this Act.
- (c) AS 13.12.545 and 13.12.550, enacted by sec. 8 of this Act, have the effect of amending Rule 8, Alaska Rules of Civil Procedure, by establishing special requirements for the contents of petitions under AS 13.12.530 and 13.12.535, enacted by sec. 8 of this Act.
- (d) AS 13.12.550, enacted by sec. 8 of this Act, has the effect of amending Rule 1, Alaska Rules of Probate Procedure, by establishing special hearing and notice requirements for a hearing to determine the validity of a will or a trust under AS 13.12.530 and 13.12.535, enacted by sec. 8 of this Act.
- (e) AS 13.12.585, enacted by sec. 8 of this Act, has the effect of amending Rule 37.5, Alaska Rules of Administration, by requiring that certain information contained in court records related to a petition under AS 13.12.530 or 13.12.535, enacted by sec. 8 of this Act, be kept confidential and only released as indicated in AS 13.12.585.
- * Sec. 13. The uncodified law of the State of Alaska is amended by adding a new section to read:
- CONDITIONAL EFFECT. Section 9 of this Act and AS 13.12.540, 13.12.545, 13.12.550, and 13.12.585, enacted by sec. 8 of this Act, take effect only if sec. 12 of this Act receives the two-thirds majority vote of each house required by art. IV, sec. 15, Constitution of the State of Alaska.