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The ''officially released'' date that appears near the beginning of each opinion is the date the opinion will be published in the Connecticut Law Journal or the date it was released as a slip opinion. The operative date for the beginning of all time periods for filing postopinion motions and petitions for certification is the ''officially released'' date appearing in the opinion. In no event will any such motions be accepted before the ''officially released'' date.

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DUPONT, J., dissenting. I respectfully dissent. According to the majority, the basic reason to affirm the judgment of the modification of unallocated alimony and child support is that the record is inadequate to determine whether the trial court, in its use of the word "largesse" in its memorandum of decision, had concluded that the $230,000 received by the plaintiff ex-wife from her parents was a gift or a loan. In my opinion, the memorandum of the trial court does not indicate that it viewed that issue as dispositive. Instead, the court viewed the issue as being whether the plaintiff ex-wife was obligated to pay support or was to receive it. Given the posture of this case on appeal, I view the dispositive issue as being whether the trial court improperly, as a matter of law, interpreted existing case law and statutes.[1]

The record is adequate to review this issue because the construction of statutes and case law involve questions of law for which our review is plenary. I would conclude that this case involves a question of law that should be resolved in favor of the defendant based on existing case law and General Statutes §§ 46b-82 and 46b-86. I would, therefore, reverse the judgment of the court and remand the case for a new hearing at which the court should treat the sums received by the plaintiff from her parents in the same way as it would if the plaintiff were the ex-spouse obligated to pay support instead of the ex-spouse who was to receive support.

The trial court's memorandum, in its relevant portion, states as follows: "The defendant introduced ninety-eight pages containing copies of three checks per page, of a checking account . . . to demonstrate that the plaintiff had access to her parents' funds for her use and the children's needs. The defendant cites *Unkelbach* v. *McNary*, 244 Conn. 350, 710 A.2d 717 (1998), for the proposition that this court must consider such source in setting the new order. In *Unkelbach*, as in *McGuinness* v. *McGuinness*, 185 Conn. 7, 440 A.2d 804 (1981), it is the payor's ability that is enhanced by the companion's income or the current spouse's income. The court has no case declaring that the payor should benefit from the largesse of the payee's parents. The defendant is ordered to pay the sum of $50,000 monthly to the plaintiff as unallocated alimony and child support . . . ."

I do not interpret the trial court's words as ambiguous. Its order immediately follows its interpretation of *Unkelbach*, which is based on the court's conclusion that *Unkelbach's* holding is inapplicable if it is a payee's income that is enhanced. The receipt of the money by the plaintiff, as a payee of the defendant's support obligation, therefore, according to the court, need not

be considered. In other words, whether the word ''largesse'' was a finding of a gift would be irrelevant, in the court's view, because the plaintiff received the sums as the payee rather than the payor of the support obligation.[2]

There is nothing in §§ 46b-82 and 46b-86 or in the cases cited by the trial court to indicate that there is a legal distinction between the ex-spouse who pays support and the ex-spouse who receives support. In either case, the totality of the financial circumstances of both parties must be considered. Section 3.5 of the parties' separation agreement also provides that both parties' financial circumstances must be considered.

Unkelbach involved a defendant whose support obligations were modified because of the contributions to his income made by a domestic partner, which affected his present ability to pay child support. The case, however, is not limited to payors or to fact situations involving child support guidelines. It cites with approval those cases which, in setting financial orders, allow the consideration of payments made regularly and consistently to one of the ex-spouses. See *Anderson* v. *Anderson*, 191 Conn. 46, 55–57, 463 A.2d 578 (1983); *McGuinness* v. *McGuinness*, supra, 185 Conn. 12–13.

Section 46b-82 provides that the court may order either of the parties to pay alimony to the other. Section 46b-86 speaks to the alteration or modification of alimony or support upon a showing of a substantial change in the circumstances of either party. I could find no statute within chapter 815j of the General Statutes entitled ''Dissolution of Marriage, Legal Separation and Annulment'' that makes the distinction that the trial court did.

Accordingly, I would reverse the judgment and remand the matter for further proceedings.

[1] I would not reach the issues discussed by the majority relating to whether the trial court abused its discretion in setting the dollar amount of the modification or the arrearage because those amounts are dependent upon whether the $230,000 should be considered in setting them.

[2] In my opinion, the court used the word ''largesse'' because it viewed the sums received by the plaintiff to be in the nature of the classic dictionary definition, namely, ''a liberal giving'' or a ''generous gift.'' Based on the facts submitted at the hearing on the motion to modify, the court could readily have found the $230,000 received by the plaintiff was a gift. The financial affidavit of the plaintiff dated February, 1999, did not list the sum as a loan or the subject of a promissory note or notes; a subsequent affidavit dated December 9, 1999, and submitted during the hearing held on December 8, 9 and 10, 1999, did list the amount as a loan. The checks were written by the plaintiff, in varying amounts for various reasons, and all were signed by the plaintiff. One of the checks dated November 10, 1998, was payable to the plaintiff in the amount of $18,000. That check and many others predated the plaintiff's financial affidavit of February, 1999, which did not list any sums from the parents as a loan. The plaintiff testified that the sums were loans and that there were two promissory notes to evidence those loans. No notes were introduced by her in evidence, and the defendant did not seek their production. The trial court could have concluded that it was the plaintiff's burden to prove that the $230,000 was a loan, rather than the defendant's burden to disprove it.