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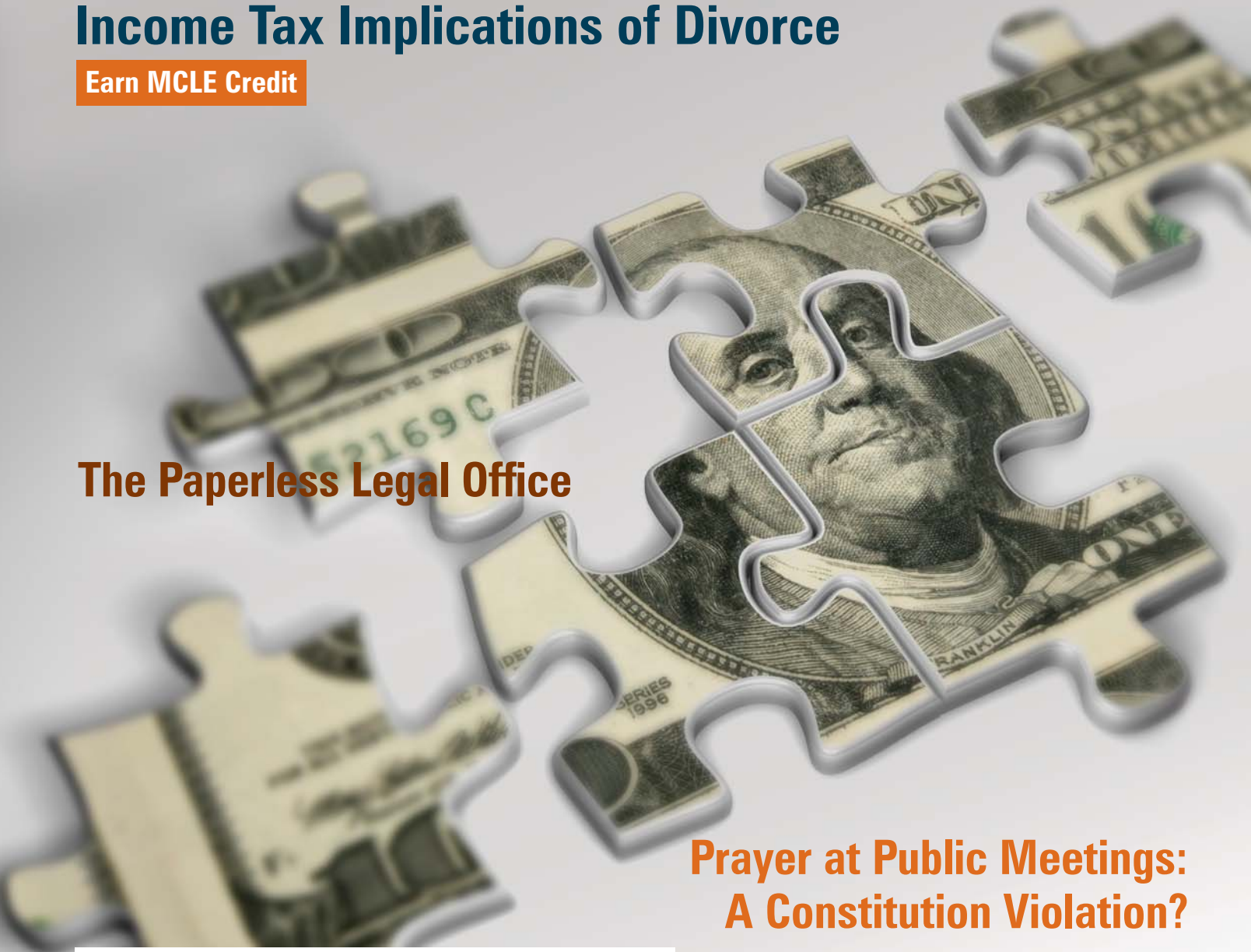

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Contents

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VALLEY LAWYER

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Lessons of an Icon

ALAN J. SEDLEY
SFVBA President

IN THE IMMEDIATE AFTERMATH OF THE PASSING of Apple's Steve Jobs, expressions of laudatory praise and recognition bombarded the media, and deservedly so. Above all, Jobs was appropriately referred to as a great motivator and innovator, and the greatest single visionary of our lifetime.

Some compare his vision and accomplishments to those of Thomas Edison and Henry Ford. Perhaps his life was best summed up by Steve Case, founder of AOL, who remarked: "He started life with a number of challenges/obstacles. But he rose above that to become an icon and a legend… He was the most innovative entrepreneur of our generation. His legacy will live on for the ages."

On learning of Steve Jobs' passing, I turned to YouTube and his address to the Stanford University graduating class of 2005, hoping to connect his insightful words of that day to the goals I and our Board of Trustees have set for this year. I was not disappointed. Jobs spoke of passion, a term familiar to me, and one that our Board heard me stress during our all-day board retreat a few weeks ago.

In Job's speech, he emphasized the invaluable role of passion in everyday life, and how closely success is linked to personal satisfaction: "You've got to find what you love. And that is as true for your work as it is for your lovers. Your work is going to fill a large part of your life, and the only way to be truly satisfied is to do what you believe is great work. And the only way to do great work is to love what you do. If you haven't found it yet, keep looking. Don't settle. As with all matters of the heart, you'll know when you find it. And, like any great relationship, it just gets better and better as the years roll on. So keep looking until you find it. Don't settle."

"Don't settle." Simple words, but a worthy lesson from a gifted, successful man.

I have proposed that this year and going forward, the San Fernando Valley Bar Association become a "must-have" organization to our members, and a "must-need" organization to residents and businesses of the Valley.

We can become "must-have" to our members by rolling out new, innovative and relevant programs, sections and committees that entice our members to become engaged and involved, to participate, learn, and teach others. But no one feels enthusiasm for a professional association, if they lack challenges and passion in their work day-to-day. Hence, we will roll out a Mentorship program, to help those attorneys, new or experienced, who wish to find their passion in the practice of law.

We will present a panel of Valley attorneys who love their work. They will be ready to assist, advise and mentor colleagues to help them find their calling and passion. We will achieve this through casual conversations, over coffees and lunches, in small and group settings, and in legal career symposiums. Our mentors will be ready to share resources, provide guidance, direct mentees to other specialty associations and introduce them to recognized leaders in particular legal specialties.

The goals of our program are best summed up by Jobs, as he faced mortality: "Your time is limited, so don't waste it living someone else's life. Don't be trapped by dogma, which is living with the results of other people's thinking. Don't let the noise of others' opinions drown out your own inner voice. And most important, have the courage to follow your heart and intuition. They somehow already know what you truly want to become. Everything else is secondary."

We will become a "must-need" organization to our community only when we successfully provide meaningful programs and activities that seek to utilize our resources, both legal and financial, to help the plight of those less fortunate and in need of assistance. We have plans to roll out an expanded *Blanket the Homeless* program that will include other noteworthy organizations to create a stronger, joint effort. Our Community Services Commission will seek to offer timely legal advice to residents of neighborhoods facing foreclosure or bankruptcy. Achieving these and other goals will provide meaningfulness to the mission of our San Fernando Valley Bar Association.

Alan J. Sedley *can be reached at Alan.Sedley@HPMedCenter.com.*

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From the Executive Director

Membership, Marketing & More

ELIZABETH POST
Executive Director

ONE OF THE KEY GOALS OF THE SFVBA Membership & Marketing Committee for the new Bar year is to enhance our roster of member benefits providers who offer discounts and quality service to our members.

Individual insurance services are critically important to every member of the San Fernando Valley Bar Association. In recent months, the M&M Committee interviewed a number of insurance firms, and based upon a careful review of each of their backgrounds, experience and the level of service they provide, the Committee is pleased to announce that **The Matloff Company** has been added as an approved SFVBA member benefit provider.

Since 1979, Elliot Matloff and his staff have been providing life, disability, long term care and health insurance to attorneys, their firms and families. The Matloff Company has a proven track record with trade associations and is the approved member benefit provider for the Consumer Attorneys Association of Los Angeles, Beverly Hills Bar Association and the American Veterinary Medical Association. SFVBA members can contact The Matloff Company directly at (800) 852-5970.

The M&M Committee has compiled a list of additional money saving services it seeks to offer members, including:

- Court reporting
- Credit card processing
- Document management/shredding/storage/copying
- IT services
- Office supplies
- Payroll service
- Temporary staffing

The M&M Committee is currently soliciting proposals from vendors to offer their services at a special discount to SFVBA members. Can you recommend a service provider from the list above? Do you patronize a business that you would like to see offer discounts to you and your fellow Bar members? All recommendations should be directed to me; proposals will be evaluated by the Committee after November 30.

The full listing of member benefits can be found at www.sfvba.org.

Liz Post *can be contacted at epost@sfvba.org or (818) 227-0490, ext. 101.*

There is no better way to ensure that your organization continues to thrive and provide the benefits that you want than to be a part of the SFVBA Membership & Marketing Committee. Under the active and astute leadership of Chair Robert Flagg, M&M has helped increase our membership and provide excellent benefits for our members. Mark Shipow is taking over as Chair and needs your participation to continue the tradition of M&M's service to our organization. Meetings are the first Thursday of each month at 6:00 p.m. at the SFVBA office. Free M&M's® candy to all attendees—so join us!

ATTORNEYS, GET CONNECTED!

By Irma Mejia

The San Fernando Valley Bar Association is committed to engaging its members via social media, as well as offering online networking tools and social media workshops to help its members market themselves and their practice.

Connect with SFVBA on Facebook and Twitter!

THOSE WHO HAVE been involved with social media may be aware of major changes to the most popular social networks. These changes may be frustrating for novices trying to navigate friend lists, circles and confusing privacy settings. For those who have been hesitant to get involved, announcements about timelines, news feeds, hangouts and +1s have probably intensified that reluctance. Frustration is not limited to budding social media enthusiasts. These changes are annoying for some of the most avid social media users.

Previous major changes to social networks have always sparked an outcry. Protest groups formed on Facebook a few years ago when the social network first introduced the news feed and when it announced that it would open the network to non-college or high school affiliated individuals. But the mass exodus of users never occurred. Users adjusted and eventually embraced those changes. The same will probably occur with the current ones. These changes should not keep anyone from getting involved with social media. There is not a better time to get involved than now.

For those who are still uneasy about using social media or for those who need some help with the new changes, the SFVBA will be hosting a free workshop for its members. The workshop will provide a basic overview of the major social networks, their features and privacy settings and the benefits they can provide to attorneys. Novices are especially welcome. Participants are encouraged to bring laptops or tablet computers.

Social Media for a Cause

Thanks to social media, the way individuals interact with one another is continually evolving. The SFVBA understands that its members are connecting with one another and the public in a very different way than previous generations. In an effort to be more accessible to its members and the public, the Bar has become much more active in social media over the past few months.

> "The SFVBA will donate $1 to Blanket the Homeless for every new Facebook fan or Twitter follower it gains in November."

The SFVBA can be found on Facebook, Twitter, LinkedIn, even Yelp. Its public pages are a great way to stay up-to-date with the Bar's events and news and a great way to get in touch with fellow members. In the few months that the Bar's pages have been public, they've garnered a number of fans.

This month, the SFVBA will couple its members' affinity for social media with the Bar's charitable cause, *Blanket the Homeless*. Every winter, *Blanket the Homeless* donates thousands of blankets to local shelters. For the month of November, the SFVBA will donate $1 to *Blanket the Homeless* for every new Facebook fan or Twitter follower it gains, with a maximum donation of $1,000. Get on board with the cause! Like us on Facebook! Follow us on Twitter!

Irma Mejia *is the Member Services Coordinator at the SFVBA. She is the first point of contact for many of the Bar's members. Mejia also administers the Mandatory Fee Arbitration Program and manages the Bar's social media efforts. She can be reached at (818) 227-0490, ext 110 or irma@sfvba.org.*

Managing Client Expectations

By Client Communications Committee

The SFVBA established the Client Communications Committee to address the number one reason for client discontent—need for better communication—and reduce negative contacts with the State Bar. The Committee, a volunteer group of a dozen veteran practitioners in wide-ranging fields of law, answers written questions from attorney members regarding problems they observed or dealt with that may have been avoided by better attorney-client communication. Responses are published anonymously in Valley Lawyer.

Q: My business clients who I'm defending in civil litigation insist on participating in all decisions. They're convinced our defense is "dead bang" and think my straight hourly fees are outrageous and call my office daily. Are they unreasonable, or what?

A: We'll try to squeeze in responses to all of your inquiries in future publications. For now, we'll do our best to deal with your first, critical point – client's participation in all decisions.

Clients often have their own preferences so the burden shifts to counsel to sufficiently and efficiently communicate with the client to realistically manage expectations. Clients who have owned and operated their own business for years know that the advocate who brings "law" to the party, will never know what they know about their business. Counsel needs to explain to them that rules, precedents, procedure and practice are not always "black or white" but rather are tools used by the court and counsel to achieve a result.

When it comes to anyone's expectations, "reasonableness" is always a factual determination. That's why judges can't make the call in jury trials. Client participation in some circumstances may seriously handicap their attorney's ability to effectively advocate for them while in other circumstances may even be mandatory. Counsel needs to convince the client that both always have a common goal.

American Bar Association's Rule 1.2, "Allocation of Authority" Comment [1], reminds us that clients have "the ultimate authority to determine the purposes to be served by legal representation within the limits imposed by law and the lawyer's professional obligations." There's a wide gap between what (the end goals) and how (the means of attempting to achieve them). Clients facing civil defense may instruct counsel to give no quarter to their adversary.

In that situation, attorneys should remind clients that the Los Angeles County Superior Court has rules for "Litigation Conduct" and Rule 7.12 (a) (3) commands: "A lawyer should advise clients against the strategy of granting no time extensions for the sake of appearing 'tough'"; (b) (3) states: "Papers should not be served in order to take advantage of an opponent's known absence from the office or at a time or in a manner designed to inconvenience an adversary, such as late on Friday afternoon or the day preceding a secular or religious holiday." Other aspects of the Rules prohibit disparagement and mandate civility. Many courts have similar rules. Clients need to know that TV/movie lawyers can do things real lawyers can seldom do.

It's obvious that a lawyer making evidentiary objections in the middle of a jury trial can't consult with her client on its pros and cons. That's easy to explain to a client, even if the client went to law school. It may be harder for a client to appreciate that even though a client's friend is very empathetic to the client's situation, the person may make a terrible witness or bring along baggage that the trial lawyers believes will harm the client's case.

Still, it's the trial lawyer's job to explain such things to their clients before it becomes "an issue." It's important that early on counsel impresses upon the client that she/he is working as diligently as possible to reach the client's desired outcome.

Written questions may be submitted to epost@sfvba.org or SFVBA Client Communications Committee, 21250 Califa Street, Ste. 113, Woodland Hills, CA 91367. The opinions of the Client Communications Committee are those of its members and not those of the Association.

Prayer at Public Meetings:
A Constitution Violation?

By Alan Barlow

TWO FEDERAL CIRCUITS HOLD THAT PRAYER at public meetings violates the U.S. Constitution. A couple of recent decisions in the circuits addressing prayer at meetings of public bodies – one a school board and the other a county board of commissioners – prove that Establishment Clause jurisprudence is alive and well and still open to legal argument and judicial interpretation. While the controlling precedents go back for decades, this area continues to be a fruitful ground for litigation in the federal courts.

Legal Background

The legal background for analyzing prayer at public meetings rests on two lines of precedent.

Marsh v. Chambers: Opening Legislative Sessions with Prayer is Constitutional

In 1983, the U.S. Supreme Court held that it was not a violation of the Establishment Clause for a state legislature to open its daily sessions with a prayer led by a chaplain paid for by the state (*Marsh v. Chambers* (1983) 463 U.S. 783). The court based its reasoning on the long practice of legislative prayer in this country, dating back to colonial times and including the Continental Congress and the first U.S. Congress. The historical context was used to elucidate the intent of the founders, who according to the Court, must not have thought that opening prayers by paid legislative chaplains violated the Establishment Clause.

Although a policy of opening legislative meetings with prayer in and of itself was not held to violate the Constitution, the Court closely examined the actual practice in the case at bar. While the prayer was upheld, it appears at least as dicta that the prayer must be nonsectarian and may not be used "to proselytize or advance any one, or to disparage any other, faith or belief." *Marsh* at 794-95.

Criticism of *Marsh's* historical approach came from the Court just a few years later in *Edwards v. Aguillard* (1987) 482 US 578, a landmark case striking down a Louisiana law regarding the teaching of creationism in public schools. In a footnote to the case, Justice Brennan—who dissented in *Marsh* and wrote for the majority in *Edwards*—stated that "Such a historical approach is not useful in determining the proper roles of church and state in public schools, since free public education was virtually nonexistent at the time the Constitution was adopted." (*Edwards*, supra, at 640, fn. 4). This footnote also noted that *Marsh* was the only decision since 1971 to depart from the Supreme Court's established approach in analyzing Establishment Clause cases - the *Lemon* test (see below).

Lemon v. Kurtzman: Three-Prong Test for Establishment Clause Issues

Lemon v. Kurtzman (1971) 403 U.S. 602 established a three-prong test to analyze whether a practice in the public schools violates the Establishment clause. The *Lemon* test looks at whether the practice in question 1) has a secular purpose, 2) has the primary effect of advancing or inhibiting religion, or 3) involves excessive entanglement between government and religion. This test was distilled to its essence by Justice O'Connor in her concurrence in *Lynch v. Donnelly* (1984) 465 U.S. 668, where she focused on whether the practice can be seen as an endorsement of religion.

Lemon and *Lynch* were followed by the landmark 1993 decision of *Lee v. Weisman* (1993) 505 U.S. 577, which held that prayer at high school graduation is unconstitutional. *Lee* and its progeny (e.g. *Santa Fe Independent School District v. Doe* (2000) 530 U.S. 290) have utilized the *Lemon* test and the *Lynch* endorsement test, as well as asking whether the practice has a coercive effect on students. For instance, students attending high school football games may feel coerced to join in prayer, even though the offered prayer is student-led and ostensibly voluntary (the issue in *Santa Fe v. Doe*).

Recent Decisions from Third and Fourth Circuit Courts of Appeal

Doe v. Indian River School District. No. 10-1819 (3d Cir. Aug. 5, 2011)

This case involved a lawsuit against a Delaware school district for various Establishment Clause violations, but the only issue to reach the Third Circuit concerned the school board's policy of opening board meetings with prayer. The District Court had followed *Marsh* in granting summary judgment to the school district, finding that a school board is the type of deliberative body covered by the *Marsh* decision.

The Third Circuit reversed, holding that *Lee* was the proper controlling precedent. Under *Lee*, students attending Indian River school board meetings might feel coerced to join in prayer, in violation of the Establishment Clause. The court went on to analyze the case under other precedents and found that the practice violated the *Lynch* endorsement test as well as all three prongs of *Lemon*.

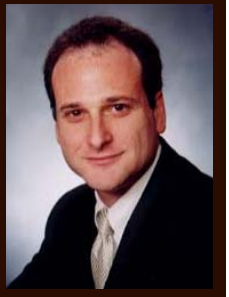
Joyner v. Forsyth County, No. 10-1232 (4th Cir. Ju. 29, 2011) This case involved the opening of a county Board of Commissioners meeting with prayer, first according to practice and later in accordance with a written policy. The District Court in this case issued a declaratory judgment that the policy as implemented violated the Establishment Clause, and the Fourth Circuit affirmed.

Although the court recognized prayer at meetings of legislative bodies as constitutional under *Marsh*, the court's problem with the practice in the case at bar was that it tended to favor sectarian prayer over nonsectarian. This reasoning is entirely in line with the *Marsh* decision, which also looked at the actual practice being utilized, although in *Marsh* the practice was found to be constitutional due to its nonsectarian, nonproselytizing nature.

How Does the Ninth Circuit Feel?

Both the *Joyner* and *Doe* cases cited above can be reconciled with the current state of jurisprudence in the Ninth Circuit regarding prayer at school board meetings. The rationale in Joyner squares neatly with the Ninth Circuit, which held in *Bacus v. Palo Verde* 52 Fed. App'x. 355 (9th Circ. 2002) (unpublished order), that a sectarian prayer at school board meetings violated the Establishment Clause. Although it involved a school, the District Court in *Bacus* (11 F.Supp.2d 1192(C.D. Cal. 1998) applied *Marsh* instead of *Lemon*, distinguishing between school board meetings and cases where prayer took place at school or school-related functions (graduation, football games). Indeed, *Doe* made this distinction as well, although it found that the level of student participation in board meetings at this particular school district (Indian River) dictated that *Lemon* should apply.

It should be noted that the Ninth Circuit in *Bacus* did NOT decide whether *Marsh* or *Lemon* should control prayer at school board meetings, only that the sectarian prayer in the case at bar would fail under either test. Moreover, this decision is not precedential and should not generally be cited by courts in the Ninth Circuit according to Ninth Cir. R. 36-3. It remains to be seen what the Ninth Circuit would do when faced with a practice that might pass under *Marsh* yet fail under *Lemon*.



***Alan Barlow** spent 15 years as a school law attorney and labor relations consultant in Oklahoma before moving to California six years ago. He is currently a Legal Writer for NextClient.com in Valencia, developing custom content for law firm websites in the San Fernando Valley and nationwide. Barlow can be reached at (661) 222-7755, ext. 123 or alan.barlow@nextclient.com.*

SIX REASONS
for Attorneys to Consider **Public Service**

By Angela M. Hutchinson

PRESIDENTS BARACK OBAMA, BILL CLINTON, Richard Nixon, Gerald Ford, Franklin D. Roosevelt and Chester Arthur are among the 26 presidents that were lawyers before taking office. The prestige of earning a juris doctorate degree often classifies attorneys as intellects who have a passion for ensuring justice is duly served. Similarly, elected government officials have a responsibility to represent the voices of their stakeholders. Another common goal of both professions is winning —attorneys must win over the jury; politicians must win over voters.

Among the careers that allow one to make a difference, lawyers fall into the category of professionals who have an opportunity to serve others as part of their line of work. Depending on the area of law practice, an attorney's involvement with his/her community is beneficial—exposure to potential clients who are in need of legal assistance, impact to the community or development of personal growth. Professionals often participate in public service work due to various factors, but there are six reasons for attorneys to consider before deciding to run for political office, joining a non-profit's board or accepting an appointment to a council.

1 Leadership in Action

All effective leaders have participated in public service work at some point in their career. Serving a community can have a meaningful and positive impact in one's life and work portfolio. There are a lot of options for attorneys to evaluate the type of public service work that fits their interests, work life or career goals—from city council to a school board to a utility commission to the board of an arts foundation.

Although an attorney's daily tasks require leadership skills, participating on a board allows professionals to further showcase their ability to lead. In general, attorneys are very respected by the public. So when an attorney takes on a leadership position on a board, it is sometimes easier for them to cultivate relationships than the average professional.

Particularly for young attorneys working within the public sector, there are many benefits of taking on public service, such as enhancing one's interpersonal communications skills, learning the art of diplomatic decision-making and gaining the ability to navigate complex dilemmas.

2 Altruism at its Best

Defined as the selfless concern for the welfare of others, altruism goes hand-in-hand with public service. Attorneys sometimes undergo scrutiny for not taking on pro bono cases or charging too high of an hourly rate. When they perform volunteer public service it helps to mend that perception. Since attorneys spend majority of their time performing research, preparing for cases, litigating and meeting with clients, participating in public service might provide an altruistic outlet, especially when volunteering. Public service work can also help attorneys maintain a better work-life balance.

3 Impact the Community

To impact the community where one lives or works is a great way to show leadership in action and is an example of altruism at its best. When everyday leaders take an active role in making sure the community continues to thrive, everyone prospers. Many organizations have a mission to serve underrepresented groups. Attorneys that become involved in leading these organizations help to achieve societal change.

4 Exposure to Clients

Since most organizations and government agencies have smaller committees or working groups that hold frequent meetings, board members have an ongoing opportunity to interact with members. When serving as a member of a board, the public that attend the various open meetings are eager to meet and network with the leadership. The more involved one is within public service, the more people they will meet. Every attorney knows that anyone is a potential client for a legal matter.

If an attorney joins the board of an organization that is outside of their area of interest, they may also discover new potential clients. For example, an attorney who practices immigration law might primarily be focused on

immigration as a whole. But by joining the board of an international arts foundation they might be exposed to artists worldwide from other countries that are in need of citizenship or related services.

5 Knowledge is Power

A local community has so many evolving facets on an ongoing basis. New construction, crime, education funding, zoning issues or home association concerns are just a few of issues that community organizations and government agencies are faced with resolving. Although attorneys have a specific area of practice, they may be able to identify other services they can offer within their practice that deal with the needs of the local community. Participating in public service can enhance attorneys knowledge of multiple practice areas which can better equip attorneys to deal with their clients' diverse range of legal issues that may incur in one's lifetime.

6 Challenge to Conquer

Lawyers already have quite a challenging job, but for those who seek new challenges to conquer, public service is a step toward achieving that goal. Another step is to take on an issue that is important to the community and help to create solutions to the problem as well as implement them to better the community. Many boards of directors are in need of resourceful individuals who embrace challenges. Attorneys have the intelligence and professionalism needed to lead committees and facilitate both short-term and complex objectives of community groups.

Getting Involved in Public Service

If participating in public service is of interest, but not sure where to start, learn from San Fernando Valley Bar Association attorney members who currently serve the community.

"Think outside the box. There are so many different ways that we can use our knowledge and our professional relationships to get together and get things done in the community. Take a look at local government programs as well as county and state programs where you may be able to make a difference whether you have experience in them already or not," says Lewitt Hackman attorney Kira S. Masteller, Board of Directors of the California Prison Industry Authority. "The satisfaction derived from working in the community to make lives better for others is more meaningful that a paycheck and relatively painless to accomplish."

David W. Fleming recalls what Abraham Lincoln wrote: "a lawyer's time and advice is his stock in trade." In response Fleming says, "Since there are only 24 hours in a day and since every hour is a potential income producer, pro bono time is often regarded as economically non-productive. Or is it?"

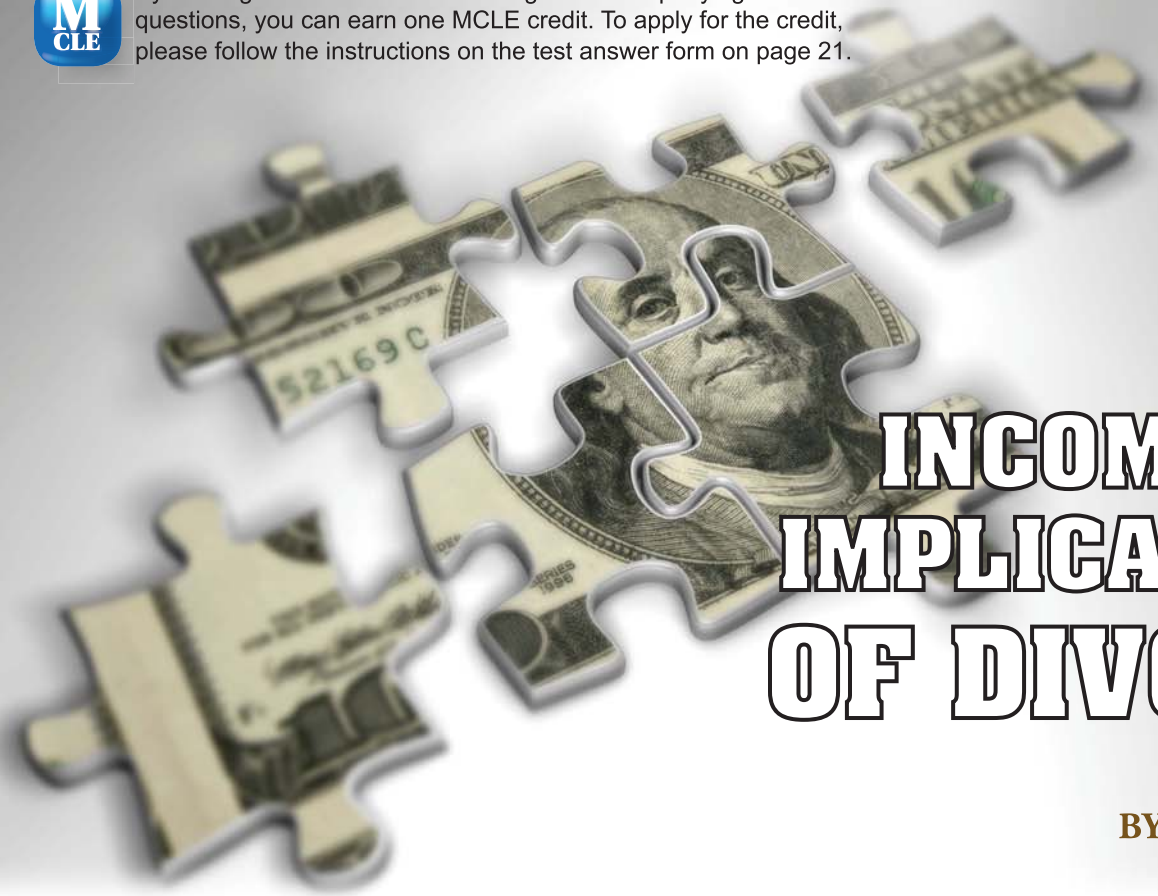
Fleming, Counsel to Latham & Watkins LLP, has donated $5,000,000 to charities within Southern California and participated in 90,000 hours of community service. After he added up the hours he spent on charitable and community causes over his 52 years of practicing law, he explains, "At my hourly rate here at Latham & Watkins, it amounted to many of millions of dollars—and well worth it to my practice and my firm." Fleming continues, "GIVING of oneself is the key to a truly meaningful life."

Elected Calabasas City Councilman Fred Gaines, of Gaines & Stacey, LLP, offers his advice for lawyers that have a desire to serve: "The best place to start is with the groups and organizations that you and your family already belong to; youth sports leagues, your church, your kid's school, the Chamber of Commerce, the Bar Association all offer wonderful opportunities for impactful involvement."

Whether an attorney becomes a volunteer board member or a paid elected official, becoming involved with public service is a credible route to enhancing or expanding one's law practice, especially for sole practitioners. The San Fernando Valley Bar Association salutes those members who work within government agencies or serve on community boards and share the Bar's mission of serving its Valley constituents.

Angela M. Hutchinson *is the Editor of Valley Lawyer magazine and a graduate of the University of Michigan. She has served on several boards, including a year term as an appointed Los Angeles city official to the Sherman Oaks Neighborhood Council as the Residential Representative for Area 4. She can be reached at editor@sfvba.org.*

By reading this article and answering the accompanying test questions, you can earn one MCLE credit. To apply for the credit, please follow the instructions on the test answer form on page 21.



INCOME TAX IMPLICATIONS OF DIVORCE

BY JEFF TAUBMAN

IN ADDITION TO THE DIFFICULT personal issues involved in the process of divorce, income tax issues need to be addressed in order to keep tax costs at a minimum and to ensure that important tax related decisions are properly made. There are several common tax issues involved in divorce.

Alimony Requirements

Alimony payments are considered gross income to the recipient and are deductible by the payer. The payment must be made in cash, under a divorce or separation instrument. (Internal Revenue Code Sec. 71(b)(1)) A transfer of property other than cash can't be alimony.

There must be no requirement that payments continue beyond the death of the payee spouse (e.g., to the estate) or that any substitute payment (in cash or property) be made after the death of the payee spouse, i.e., the payments must end at the payee spouse's death. (IRC Sec. 71(b)(1)(D)) If this rule isn't satisfied, none of the payments (even those made during the payee spouse's life) is alimony. (Treas. Reg. §1.71-1T (b), Q&A-10) If it isn't clear from the divorce or separation agreement whether payments cease at the payee spouse's death, local law controls.

To be sure of alimony treatment, the divorce or separation instrument should specify that otherwise qualifying payments will cease at the death of the recipient. Other requirements are: the couple must live in separate households; payments made on behalf of the recipient spouse to a third party must be evidenced by a timely executed document; the couple do not file a joint return; and the divorce or separation agreement must not provide that the payments are not considered alimony.

Normally, the payer ex-spouse does not have to withhold taxes on the alimony payments. It is the responsibility of the recipient ex-spouse to make sure sufficient taxes have been withheld or estimated taxes have been paid.

To prevent the parties from disguising a property settlement as payments qualifying as alimony, special rules prevent front-loading, which is an agreement to pay large sums of alimony soon after the divorce or separation. A portion of the large payment may be treated as a property settlement not deductible by the payor spouse and not taxable to the payee spouse. If there are excess alimony payments, the payor spouse must recapture the excess by including it in gross income in the third post-separation year (Code Sec. 71(f)(1)(A)).

The recapture amount is the sum of the excess of the alimony payments in the second post-separation year, over the sum of the payments in the third year, plus $15,000 (Code Sec. 71(f)(2)(B)); plus the excess of the payments in the first post-separation year, over the sum of the average of the payments in the second year (less any excess payment in (1) above) and third year, plus $15,000 (Code Sec. 71(f)(2)(A)).

In essence, the payor spouse is allowed to pay up to $15,000 of excess alimony in each of the first two post-separation years without recapturing the excess.

Support Payments for the Payer's Children

A payment under a divorce or separation instrument that's "fixed" (or treated as fixed) as support for a child of the payer spouse isn't alimony. (Code Sec. 71(c)(1)) This applies if

the instrument designates a specified amount of money or a part of a payment to be child support. The actual amount may fluctuate. (Reg. §1.71-1T(c))

A portion of a payment may be treated as fixed if the payment is to be reduced on the happening of a specified contingency relating to the child (Code Sec. 71(c)(2)), e.g., on the child's 18th birthday, or when he dies, marries or leaves school. A payment may also be treated as fixed if it ends or is reduced at a time that can clearly be associated with the contingency. (Reg. §1.71-1T(c))

If a divorce or separation instrument provides a specified amount for alimony and a specified amount for child support, and the payer spouse pays the payee spouse less than the amount designated for child support, then the entire payment is treated as child support and no part is treated as alimony. (Code Sec. 71(c)(3)) Child support payments are not deductible to the paying spouse nor included as income by the recipient.

Dependency Exemption and Head of Household Status

In general, a parent is entitled to a dependency exemption for a child who was under age 19 at the close of the year, or under age 24 and a full-time student, if the child had the same principal place of abode as the parent for more than half of the year and the child didn't provide more than half of his or her own support.

If more than one parent can claim a child as a dependent under these rules, in most cases the exemption goes (in case of dispute) to the custodial parent. This means the parent with whom the child lived for the greater number of nights during the year. However, if the child resided with both parents for the same amount of time, the exemption goes to the parent with the higher adjusted gross income.

In order to claim either the Hope Scholarship Credit or the Lifetime Learning Credit for a child, the taxpayer must be entitled to claim the child as a dependent.

Generally, the spouse entitled to the dependency exemption is also entitled to a filing status as head of household as long as the spouses haven't lived together during the last six months of the tax year. (Code Sec. 7703(b)(3)) The head of household filing status provides favorable tax rates to the alternatives of married-separate or single (upon divorce).

Release of Dependency Exemption

A child is treated as being the qualifying child of the noncustodial parent for a calendar year if:

1. The child receives over half of his support during the calendar year from his parents.
2. The child's parents: are divorced or legally separated under a decree of divorce or separate maintenance; are separated under a written separation agreement; or live apart at all times during the last six months of the calendar year, whether or not they are or were married.
3. The child's in the custody of one or both parents for over half the calendar year.
4. The custodial parent releases his claim to the exemption for the child by signing a written declaration (on Form 8332) stating that he won't claim that child as a dependent for the tax year beginning in that calendar year.
5. The noncustodial parent attaches that written declaration to the noncustodial parent's return for the tax year beginning during that calendar year. (Code Sec. 152(e)(1), Code Sec. 152(e)(2); Reg. §1.152-4(b))

The custodial parent is the parent with whom the child resides for the greater number of nights during the calendar year. (Code Sec. 152(e)(4)(A); Reg. §1.152-4(d)) In certain cases, IRS will treat a child of parents who are divorced, separated or living apart as the dependent of both parents for purposes of Code Sec. 105(b) (employer-provided medical expense reimbursements), Code Sec. 132(h)(2)(B) (excludable fringe benefits), Code Sec. 213(d)(5) (deductible medical expenses), Code Sec. 220(d)(2) (Archer Medical Savings Accounts (MSAs), and Code Sec. 223(d)(2) (Health Saving Accounts (HSAs), when the custodial parent hasn't released the claim to the exemption for the child under Code Sec. 152(e)(2). For purposes of these rules, if a parent remarries, support of a child received from this remarried parent's spouse is treated as received from the parent. (Code Sec. 152(e)(6))

Medical Expenses

A taxpayer may deduct his own medical expenses and those of his spouse and dependents if the status as spouse, etc., exists either when the medical care was rendered or when the expenses were paid. (Code Sec. 213(a); Reg. §1.213-1(e) (3)) For this purpose, "dependent" is defined in Code Sec. 152, determined without the gross income test for qualifying relatives, the rule that a joint return filer can't be a dependent, and the rule that a dependent is ineligible to have dependents. (Code Sec. 213(a); Reg. §1.213-1(a)(3)(I))

A child of divorced parents is considered a dependent of both if Code Sec. 152(e) applies, so that each parent may deduct the medical expenses he or she pays for the child. (Code Sec. 213(d)(5))

Further, IRS will treat a child as the dependent of both parents for the purposes listed above, whether or not the custodial parent releases the claim to the exemption, if the taxpayers are divorced, legally separated under a decree of divorce or separate maintenance, legally separated under a written separation agreement, or live apart at all times for the last six months of the calendar year; and are the parents of a child who: (a) receives over one-half of the child's support during the calendar year from the child's parents; (b) is in the custody of one or both parents for more than one-half of the calendar year; and (c) qualifies as a qualifying child of one of the child's parents. (Rev. Proc. 2008-48, Sec. 4, 2008-36 IRB)

Effect on California Community Property and Income

Community status generally ends for all earnings after a final divorce decree. Once a marriage is dissolved, the martial community no longer exists and, therefore, cannot own property. The former community property is converted into property held by the former spouses as tenants in common.

Income earned by the husband after an interlocutory decree is taxable to him as his separate income. The couple can by agreement alter the rule that income a husband receives after the interlocutory decree is his separate income, and continue community status as to particular property.

A judgment or decree of divorce or separate maintenance makes later earnings separate property. But community property can be acquired up to that time. A spouse's interest in community property does not end with a decree of separate maintenance

where no division or settlement of the property is included in the decree, nor by a voluntary agreement providing for separate maintenance.

Status as Husband and Wife

The determination of status as husband and wife is made at the close of the tax year if both spouses are living on that date; or at the time of death of a spouse who dies before the close of the tax year. (Code Sec. 6013(d)(1))

An individual legally separated from his spouse under a decree of divorce or of separate maintenance is not considered as married. (Code Sec. 6013(d)(2)) The mere fact that spouses have not lived together during the course of the tax year does not prohibit them from making a joint return. A husband and wife who are separated under an interlocutory decree of divorce retain the relationship of husband and wife until the decree becomes final. The fact that the taxpayer and spouse are divorced or legally separated at any time after the close of the tax year does not deprive them of their right to file a joint return for the tax year. (Reg. §1.6013-4(a))

Net Operating Losses

If taxpayers haven't been married to each other in all net operating loss years, the net operating loss deduction may only be taken by the spouse who incurred the loss and only to offset income generated by that spouse in the carryback or carryforward years. Rev. Rul. 60-216, 1960-1 CB 126 This rule has been applied as follows:

- Net operating loss sustained by one spouse before her marriage could not, when carried to a year in which she was married, be used to offset the income of her husband. *Calvin, Asa E. v. U.S.*, (1965, CA10) 16 AFTR 2d 6025
- A net operating loss sustained after divorce or after death of a spouse and carried back to a year of marriage could be deducted only against the income of the spouse who sustained the loss. This is so even though taxpayer (the "loss" spouse) was also married (to someone else) in the loss year, and whether or not the couple resided in a community property state in the deduction year (though community property rules apply to determine the income of community property taxpayers. Rev. Rul. 71-382, 1971-2 CB 156

Separate Liability Election

An individual who files a joint return and meets certain eligibility requirements can elect to limit his liability for any deficiency. This "separate liability" election may be made in addition to the innocent spouse election. (Code Sec. 6015(a)(2)) Separate liability relief is available only for unpaid liabilities resulting from understatements; refunds aren't authorized. (Reg. §1.6015-3(c)(1))

An individual can elect only if, when the election is filed, he's no longer married to, or is legally separated from, the spouse with whom the joint return was filed, or wasn't a member of the same household as that spouse at any time during the previous 12-month period. If IRS shows that assets were transferred between spouses in a fraudulent scheme joined in by both spouses, a separate liability election of either spouse is invalid. (Code Sec. 6015(c)(3)(A))

To elect, file Form 8857 (separately from the return) with specified attached statement no later than two years after IRS begins collection activity against the electing spouse. (Code Sec. 6015(c)(3)(B); Reg. §1.6015-5)

Except as provided below, an electing spouse's liability for any deficiency that IRS assesses won't exceed the portion of the deficiency properly allocable to that spouse. (Code Sec. 6015(c)(1), Code Sec. 6015(d)(3)(A)) The liability is generally allocated between the spouses in proportion to the net items taken into account in determining the deficiency as if separate returns were filed. (Code Sec. 6015(d)(1)) But, the limitation on an electing spouse's tax liability is increased by the value of property transferred to that spouse by the nonelecting spouse principally to avoid tax, which is rebuttably presumed (except for divorce or separate maintenance transfers) to be the case for transfers made any time after one year before the first letter of proposed deficiency is sent. (Code Sec. 6015(c)(4)) Also, except where a joint return was signed under duress, the election doesn't apply to the extent that IRS has evidence that the electing spouse had actual knowledge of an item giving rise to all or part of a deficiency allocable to the other spouse. (Code Sec. 6015(c)(3)(C))

No Gain or Loss on Transfer

No gain or loss is recognized on a transfer of property to (or in trust for the benefit of) the transferor's spouse, or to a former spouse incident to a divorce. (Code Sec. 1041(a)) Certain transfers to third parties on behalf of (i.e., in satisfaction of an obligation or liability of) the spouse or former spouse qualify for nonrecognition. (Reg. §1.1041-1T(c), Q&A-9) However, the no-gain-or-loss rule doesn't apply to transfers in trust where liability exceeds basis (Code Sec. 1041(e)), to transfers in trust of installment obligations (Code Sec. 453B(g)), or where the transferee spouse is a nonresident alien. (Code Sec. 1041(d))

A transfer of property is incident to divorce if it occurs within one year after the date the marriage ceases (Code Sec. 1041(c)(1)) or the transfer is related to the cessation of the marriage. (Code Sec. 1041(c)(2)) A transfer is related to the cessation if the transfer is under a divorce or separation instrument and the transfer occurs not more than six years after the date the marriage ceases. For later transfers, there's a presumption that the transfer isn't related to the cessation. (Reg. §1.1041-1T(b), Q&A-7)

Transfers of Residences

In the case of an individual holding property transferred to that individual in a transaction described in Code Sec. 1041(a) (i.e., transfers between spouses or transfers between former spouses incident to a divorce), the period the individual owns the property includes the period the transferor owned the property. Under this rule, the period that the transferor spouse or former spouse used the property is not included in the period that the individual used the property.

The transferee spouse would still have to satisfy the use requirement in order to qualify for the exclusion. Solely for purposes of the exclusion that applies to gain from the sale or exchange of a principal residence, an individual is treated as using property as the individual's principal residence during any period of ownership while the individual's spouse or former spouse is granted use of the property under a divorce or separation instrument (as defined in Code Sec. 71(b)(2) provided that the spouse or former spouse uses the property as his or her principal residence.

Thus, if a husband spouse continues to own the home after a divorce and his former wife spouse is granted use of the property under a divorce instrument, the exclusion could be available when husband sells the house if husband meets the ownership requirements and wife meets the use requirements. There may be additional issues to consider if the residence is subject to foreclosure or short sale which is beyond the scope of this article.

Qualified Domestic Relations Order (QDRO)

A spouse's pension benefits are often part of a property settlement. When this is the case, the commonly preferred method to handle the benefits is to get a Qualified Domestic Relations Order ("QDRO"). A QDRO gives one spouse the right to share in the pension benefits of the other and taxes the spouse who receives the benefits, known as the alternate payee. Without a QDRO, the spouse who earned the benefits will still be taxed on them even though they are paid out to the other spouse.

A QDRO isn't needed to split up an IRA, but special care must be taken to avoid unfavorable tax consequences. For example, if an IRA owner were to cash out his IRA and then pay his ex-spouse her share of the IRA as stipulated in a divorce decree, the transaction could be treated as a taxable distribution (possibly also triggering penalties), for which the IRA owner would be solely responsible. However, the taxes and penalties can be avoided, if specific IRS-approved methods for transferring the IRA from one spouse to the other are used. For example, money can be transferred tax-free from one spouse's IRA to the other spouse's IRA in a trustee-to-trustee transfer, as long as the transfer is required by a divorce decree or separation agreement.

For purposes of the rules on QDRO, an "alternate payee" includes any spouse, former spouse, child or other dependent of a participant who is recognized by a qualified domestic relations order as having a right to receive all, or a portion of, the benefits payable under a plan with respect to the participant. (Code Sec. 414(p)(8))

Under a domestic relations order that is not a QDRO, the portion of a plan distribution that the participant receives, but is required to pay over to his ex-spouse, may be alimony (as defined under Code Sec. 71(b)), for which the participant may be entitled to

a deduction (under Code Sec. 215). The alimony would be includible in gross income by the former spouse, under Code Sec. 71(a)).

IRA Contributions

For purposes of determining IRA deduction limits for individuals, compensation includes any alimony and separate maintenance payments includible in an individual's gross income in accordance with a divorce or separation agreement. Code Sec. 219(f)(1) Therefore, a person whose only income is alimony can set up an IRA and make contributions based on that income.

Nonbusiness Legal and Professional Expenses

A taxpayer may deduct nonbusiness legal fees, e.g., attorney's fees, court costs, etc., if incurred to produce income, preserve income-producing property, etc. (Reg. §1.212-1(k)). The deductible legal expenses would be reported as miscellaneous itemized deductions subject to a 2% of AGI reduction.

Nonbusiness legal expenses incurred to acquire, perfect or defend title to property are not deductible, but any of those costs that are allocable to collecting accrued rents on the property may be deducted. (Reg. §1.212-1(k)).

Legal expenses in connection with divorce, separation or a support decree are personal expenses which cannot be deducted by either spouse (Reg.§1.262-1(b)(7)); however, the portion of legal fees attributable to the production or collection of taxable alimony is deductible by the payee spouse (Reg.§1.262-1); and a taxpayer can deduct fees paid to his attorney for tax research and advice relating to a divorce and property settlement if the fee for the tax work is segregated, but not legal fees he pays to his spouse's attorney for tax advice given to the spouse.

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Test No. 39

This self-study activity has been approved for Minimum Continuing Legal Education (MCLE) credit by the San Fernando Valley Bar Association (SFVBA) in the amount of 1 hour. SFVBA certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the State Bar of California governing minimum continuing legal education.

1. A taxpayer's filing status is determined as of the first day of the year.
   True
   False

2. A judgment or decree of divorce or separate maintenance makes subsequent earnings separate property.
   True
   False

3. A transfer is related to the cessation of the marriage if under a divorce or separation agreement and occurs not more than seven years after the marriage ceases.
   True
   False

4. Husband and wife are married in year 3 and file a joint tax return. Husband incurs a loss for the year. In year 1 he filed as single and had taxable income. Husband can carryback the loss from year 3 to year 1 and file a claim for refund.
   True
   False

5. For IRA contribution purposes, compensation includes taxable alimony income.
   True
   False

6. In order to qualify as taxable alimony, alimony payments must end upon the recipient's remarriage.
   True
   False

7. If the child resides with both parents for an equal amount of time during the year, the parent with the higher adjusted gross income would be able to claim the dependency exemption.
   True
   False

8. Legally separated spouses under a decree of divorce or separate maintenance must not be members of the same household when the alimony payments are made.
   True
   False

9. In order for the noncustodial parent to claim a child as a dependent, the custodial parent must sign a written declaration on IRS Form 3832.
   True
   False

10. A spouse's interest in community property does not end by a decree of separate maintenance if no division or settlement of the property is included in the decree.
    True
    False

11. Separate liability relief can be obtained by filing IRS Form 8857 no later than three years after IRS begins collection activity against the electing spouse.
    True
    False

12. Legal expenses relating to a division of property are currently deductible as a miscellaneous itemized deduction.
    True
    False

13. Legally separated spouses living in the same house all year can each file as head of household if they each have a qualifying child.
    True
    False

14. In order to avoid unfavorable tax consequences to the transferring spouse, a qualified domestic relations order should be used when transferring an IRA.
    True
    False

15. Income earned after an interlocutory decree is generally taxable as community income.
    True
    False

16. For purposes of the medical expense deduction, the gross income of the child is disregarded.
    True
    False

17. The paying spouse is not entitled to an alimony deduction if the amount designated as child support has not been paid.
    True
    False

18. If the paying spouse is subject to alimony recapture, the recaptured amount is reported as income in the third post-separation year.
    True
    False

19. Legal expenses paid to obtain alimony are currently deductible by the recipient spouse.
    True
    False

20. For purposes of the residence gain exclusion, both the transferee and transferor spouse must satisfy the use requirement in order for each spouse to claim the exclusion.
    True
    False

MCLE Answer Sheet No. 39

INSTRUCTIONS:
1. Accurately complete this form.
2. Study the MCLE article in this issue.
3. Answer the test questions by marking the appropriate boxes below.
4. Mail this form and the $15 testing fee for SFVBA members (or $25 for non-SFVBA members) to:

   San Fernando Valley Bar Association
   21250 Califa Street, Suite 113
   Woodland Hills, CA 91367

METHOD OF PAYMENT:
- ❒ Check or money order payable to "SFVBA"
- ❒ Please charge my credit card for $_____.

_____
Credit Card Number Exp. Date

_____
Authorized Signature

5. Make a copy of this completed form for your records.
6. Correct answers and a CLE certificate will be mailed to you within 2 weeks. If you have any questions, please contact our office at (818) 227-0490, ext. 105.

Name_____
Law Firm/Organization_____
_____
Address_____
City_____
State/Zip_____
Email_____
Phone_____
State Bar No._____

ANSWERS:
Mark your answers by checking the appropriate box. Each question only has one answer.

1.	❑ True	❑ False
2.	❑ True	❑ False
3.	❑ True	❑ False
4.	❑ True	❑ False
5.	❑ True	❑ False
6.	❑ True	❑ False
7.	❑ True	❑ False
8.	❑ True	❑ False
9.	❑ True	❑ False
10.	❑ True	❑ False
11.	❑ True	❑ False
12.	❑ True	❑ False
13.	❑ True	❑ False
14.	❑ True	❑ False
15.	❑ True	❑ False
16.	❑ True	❑ False
17.	❑ True	❑ False
18.	❑ True	❑ False
19.	❑ True	❑ False
20.	❑ True	❑ False

NEW SECURITIES AND EXCHANGE COMMISSION POLICY:

Rewards for Whistleblowers

By Elizabeth Evans

SINCE THE CORPORATE SCANDALS THAT dominated the financial news, including the Enron debacle, various rules and regulations have been enacted to prevent further such fraudulent behavior. Specifically, whistleblowing has become a hot topic in the legal world. Who is required to report corporate irregularities or suspected fraud and who isn't keeps many corporate attorneys and executive officers up at night.

The Securities and Exchange Commission ("SEC") enforces the rules that answer just those questions. In the past, the SEC has used rewards to encourage people to come forward with information about illicit behavior, recently increasing the reward amounts permissible. The new questions that come with this change center around what effect this will have on corporations and their attorneys.

The New Rule

In July of 2010, the Dodd-Frank Act was signed into law by President Obama and became effective. Designed to counter the current economic recession by preventing further similar behavior on the part of people, the Act contains a number of broad financial reforms and addresses the creation of new rules and regulations by many of the administrative agencies, including the SEC. The rule regarding whistleblowing on corporate fraud has been separated into two distinct parts.

First, the SEC is now allowed to reward individuals who come forward with new information of fraudulent behavior by public companies, investment banks, broker-dealers and other organizations that participate in the public markets ("whistleblowers") with amounts between ten and thirty percent of the sanctions. Prior to this rule, the SEC was permitted to pay up to ten percent of the recovered amount of money and rewards were given for insider trading only. Further, the SEC had only chosen to make five payments during the rewards program. But, with a recent award of one million dollars, it appears that the SEC may be choosing to use the rewards program more liberally.

The second part of the rule was decided early this year when the SEC voted to allow rewards to be paid to whistleblowers, despite their failure to first complain internally to the corporation. Individuals with information regarding financial wrongdoing of a corporation would thus be able to report such information directly to the SEC without addressing his or her corporation first in an attempt to resolve the issue.

The two parts of the rule combined create the new SEC standard for addressing whistleblowers and are under the purview of the SEC for enforcing and containing corporate fraud in the public markets.

Pros and Cons

People in favor of the new rule on whistleblowing have said that they think this will benefit the corporate environment by bringing more corporations in line with the securities rules faster than the SEC could alone. Both plaintiff and defense firms are finding themselves overloaded with phone calls with tips from people, many of which may be legitimate, supporting the idea that the new whistleblowing rule will aid the SEC in discovering issues. Further, proponents believe the new rule will encourage people, especially employees, to report irregularities. The fear is that many employees find themselves intimidated by

reporting corporate fraud issues to their bosses and providing those employees with an outside source for reporting will alleviate that intimidation and bring out more complaints.

On the other hand, people opposed to the rule are concerned that the SEC is not prepared to handle the massive amounts of complaints that can be expected after the new requirements are made public. With the prior reward limit set at ten percent of the amount recovered, the new reward limit could result in significantly higher payouts. For example, one million dollars is the highest reward given to date and the next highest is only $55,220.

Under the new reward schedule, if the fine is one hundred million dollars (such as in the recent Dell settlement), the whistleblower could receive between eleven and thirty three million dollars. Additionally, the information accepted is no longer restricted to insider trading. The SEC will now accept any information that leads to action under the securities laws, subject to a few limitations. The broadening of information accepted combined with the higher possible rewards will undoubtedly increase the number of complaints the SEC receives on a daily basis, creating the fear that the SEC investigators will be overloaded.

Effect on Corporate Attorneys

The corporate attorney should not waste any time before familiarizing him or herself with the new rule on whistleblowing. Many employees of public companies are looking to report fraud or irregularities. This could mean an increase in workload for corporate attorneys who deal with publicly traded companies, something that should be taken into consideration. Undoubtedly, corporate attorneys will also experience fake or unfounded claims that need to be weeded out before too much time is wasted preparing for the client.

Corporate attorneys should be prepared to address both true and false claims, as well as answer questions regarding reporting to the SEC. Many whistleblowers will have similar questions, most commonly regarding whether their companies will be informed of the reports and how they can receive the rewards from the SEC. In many cases, the answers will be the same for many clients, so creating an office-wide memo regarding the new rule and how to respond to callers will cut down on repetitive confusion. In general, corporate attorneys who deal with publicly traded companies should prepare their offices for a potential sudden influx of clients with similar issues.

The new rule on whistleblowing both increases the amount of reward a complainant can claim and expands what types of information are eligible to be rewarded. This has been perceived as good and bad for the corporate environment; good in aiding the SEC in investigating illicit activity but bad because it has the potential of overwhelming the SEC's resources. However, it is undeniable that more people will be seeking to take advantage of this new rule by filing reports with the SEC and as a result, many corporate attorneys can expect to find themselves busier and should prepare for this scenario.

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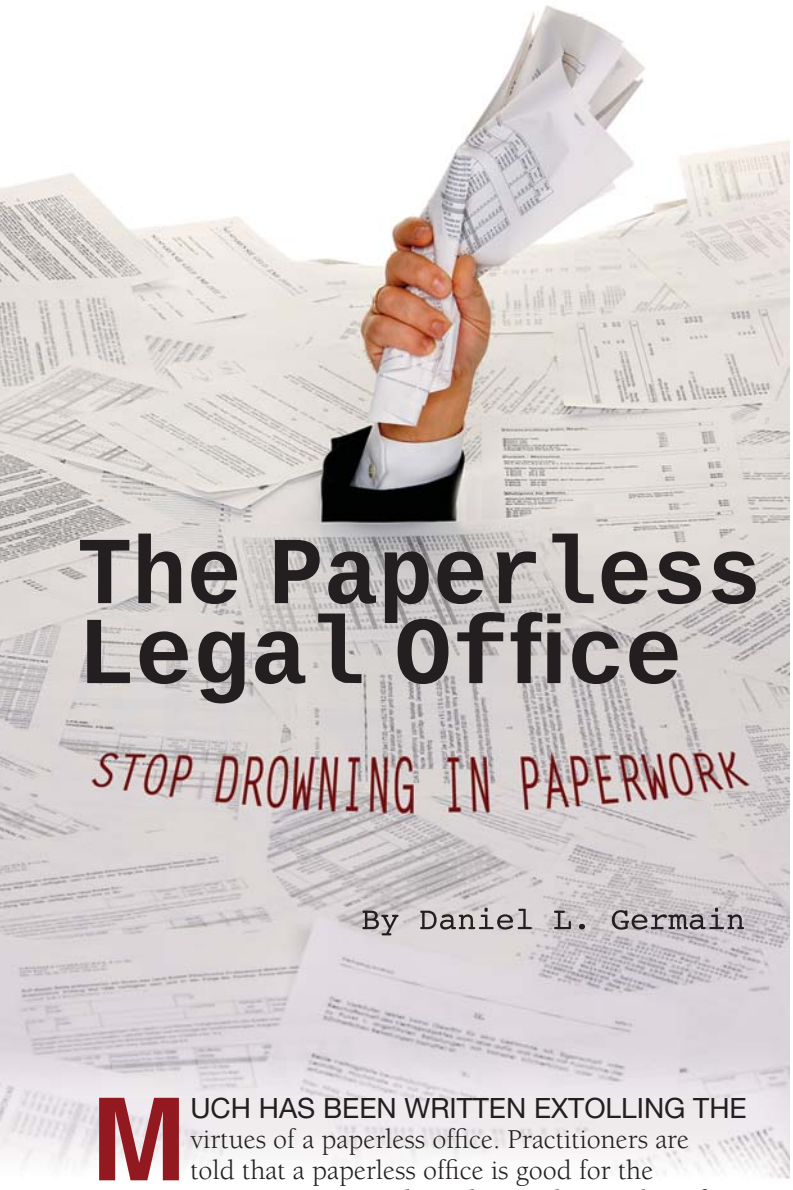


The Paperless Legal Office

By Daniel L. Germain

MUCH HAS BEEN WRITTEN EXTOLLING THE virtues of a paperless office. Practitioners are told that a paperless office is good for the environment; it saves trees by reducing the number of copies created and disseminated. Practitioners are told that a paperless office saves time by making every piece of paper in a file immediately available. No time is wasted retrieving a file from the file room or, heaven forbid, an offsite storage facility. And, practitioners are told that a paperless office reduces the risk of errors.

Electronic documents do not mysteriously disappear only to show up years later in another client's file. But perhaps the most compelling reason for a paperless office is cost savings. Once the necessary tools are in place—primarily, a high quality scanner—a paperless office is essentially cost free. With a paperless office there is no need to purchase expensive accordion files, manila folders, court clips and the like. There is no need to hire an "office services" staff to create and organize elaborate indexes and labeling systems.

Extensive office space is no longer filled with file cabinets or banker's boxes full of pleadings and other documents. And, when a case comes to an end, old files do not need to be moved to a costly offsite facility. Instead, old files are already permanently maintained on a computer hard-drive or other electronic storage media. And, when necessary, a full copy of the client's file is just a mouse click away.

With today's computer technology, establishing and maintaining a paperless office is simple, inexpensive and trouble-free. Moreover, because the United States District Court, many state courts and other governmental entities and private sector businesses are now requiring the filing and service of electronic documents, going paperless is unavoidable.

This article will guide legal practitioners through the process of establishing a paperless office and review all of the elements needed to create a practical and efficient paperless office, including a review of scanning and storage technology, a suggested electronic document organizational model and various other best-practices.

Hardware and Software

Virtually all law offices already have the necessary computer technology to establish a paperless office. However, at a minimum, it is necessary to have one or more PC computers (whether running Windows XP, Vista or 7), or a similar Apple based operating system, with a hard-drive with at least 100 gigabytes of available storage, and a USB port to attach a scanner. If a computer does not meet this minimum threshold, or it was purchased during the Clinton Administration, it might be a good time to upgrade.

Scanner

The first order of business is to purchase a scanner. Many all-in-one computer printers (printer, copier, fax machines) have the ability to scan documents. However, given the volume of documents to be scan on a daily basis, a stand-alone scanner is highly recommended. Here are a few suggestions: (1) the scanner should have a document feeder that can automatically feed multiple pages at a time (preferably one that can hold at least 25 pages); (2) the scanner should have the ability to scan both sides of a double-sided original (called duplexing); (3) the scanner should have sufficient speed so that the scanning process is quick (at least 25 pages per minute); and (4) the scanner should have a straight paper path (rather than one that turns the paper over during the scanning process) which will increase speed and reduce jamming.

The following scanners meet each of these criteria: HP Scanjet 7000, the Fujitsu ScanSnap S-1500, Epson WorkForce Pro GT-S50 or the Panasonic KV-S1045C. Many other capable machines are available with prices ranging between $400 to well over $1,000.

Software

Most scanners come with software which will automatically convert an electronic image into a PDF, JPEG or TIFF file. Often this will be a version of PaperPort by Nuance. PaperPort or a similar proprietary software package from the scanner's manufacturer should be more than sufficient.

The scanner may also come bundled with optical character recognition (OCR) software which will make the document editable by a word processor (such as Word or Word Perfect). The OCR software will only occasionally be used to edit or extract excerpts from a document which was not created by the user. Again, the software that comes with the scanner should be sufficient.

An important question is: In what format should the scanned documents be saved? Here, the answer is simple: Portable Document Format (PDF). The PDF format is now

standard for most government and business documents. In fact, the United States District Court and the California Supreme Court require that all electronic documents be filed using this format. PDF's are easy to manipulate (with the right software), small in size (when scanned at an appropriate resolution) and freely viewable using Adobe Reader or other similar software.

Another important question is: At what resolution should a document be scanned? When scanning a document, the software allows the user to generate a document at various different resolutions. It is recommended that documents be scanned at no more than 300 dots per inch (DPI). A document scanned at 200-300 DPI is clear and easily readable. A higher resolution will take longer to scan and will make a multi-page document simply too large to email or upload to a website. Word processing documents should normally be scanned in black and white mode unless the user wishes to preserve a color feature of a document.

Finally, the purchase of PDF converter software such as Adobe Acrobat, Nitro PDF professional or PDF995 is highly recommended. This software will allow the user to manipulate PDF documents by rearranging the pages, adding or deleting pages or combining two or more PDF documents. It will also allow the user to create PDF documents directly from a word processor as well as add headers and footer, including automatic bates-numbering.

Backup, Backup, Backup

Computer hard-drives record information on magnetic platters that constantly spin at tremendously high speeds. It is often said that all hard-drives have a 100% failure rate; eventually all hard-drives fail. Backing up data is the only way to protect against hardware failure, inadvertent deletions, computer viruses, as well as all manner of man-made and natural disasters. Because hard copies of documents will no longer be maintained in a paperless office, it is more important than ever that a backup plan be establish and maintained to protect electronic data. Fortunately, hard-drives, external data storage media and even internet-based backup programs are very inexpensive. For example, today, a one terabyte external hard-drive can be purchased for under $100.

Windows XP and Windows 7 have built-in backup programs that will back up all important computer data automatically on a regular basis. It is recommended that all computer data be backed up to external hard-drives which can be periodically taken off-site. If the computer system is damaged or destroyed, the office will have a recent copy of all data off-site which can be utilized to get up and running quickly. A subscription to an internet-based backup system such as Mozy.com or Carbonite.com is also recommended. These internet based backup systems are user friendly, inexpensive and safe. There is simply no excuse for failing to maintain a redundant backup system.

Organizing Electronic Files

Undoubtedly, all practitioners already have many electronic documents stored on their computer systems whether or not they have attempted to establish a paperless office. Some are probably labeled with the names used by the party who created and sent the document. Some of these documents are stored haphazardly in the computer's "mydocuments" directory while others are probably lost forever in the vast

sub-directory system created by Microsoft.

Fortunately, there is a better way. Just as every law office has created a physical filing system to store all of paper documents, including folders labeled pleadings, correspondence, discovery and the like, so too should the practitioner create a similar system for all electronic files. Because it does not cost anything to create an electronic file, each matter for each client should have its own separate electronic file folder. Moreover, each file folder should have various sub-folders to hold all electronic documents (both PDF and word processing).

The following is a recommended file format:

01 Correspondence
02 Pleadings
03 Word Processing Documents
04 Client Documents
05 Discovery Documents
06 Depositions
07 Attorney Notes
08 Legal Research
09 Settlement Documents

Each sub-folder name starts with a two digit number. This is done so that the file folders will always sort automatically in the same order. Even though some of these sub-folders may not be used in every case, it is best to start with these same 9 sub-folders. Moreover, a sample copy of these sub-folders can be stored and copied each time a new matter is opened. That way, each case is organized in exactly the same manner. The recommended file format is designed for a litigator. However, transactional practitioner may adopt the sub-folder names that best suit their practice.

Pleading Sub-Folder

All pleadings and transcripts received or created should be scanned to PDF and filed in this sub-folder. If a pleading is later stamped by the court, that document as well can be scanned and placed in the subfolder with the word "conformed" in parenthesis at the end of the name of the document. Because there is no space limitation, it is perfectly acceptable to have multiple variations of the same document in a sub-folder so long as the different versions are clearly identified in the name of the document.

All documents in the Pleading sub-folder begin with the date that the document was filed or served. This will ensure that the documents automatically sort in chronological order by date. Thus, the following nomenclature should be used: 4 digit year, followed by 2 digit month, followed by 2 digit date. After the date of the document, it may include the name of the party that filed the document (where appropriate), followed by a brief description.

The following is an example of a typical pleading file:

2010-02-08-Complaint
2010-02-08-Summons
2010-02-08-Civil Cover Sheet
2010-02-15-Proof of Service of Summons (Jones)
2010-02-17-Proof of Service of Summons (Jones)(conformed)
2010-03-01-Jones' Demurrer to Complaint
2010-03-01-Jones' [Proposed] Order Granting Demurrer

Correspondence Sub-Folder

All letters, faxes, attorney service slips, invoices, receipts and other communications sent or received are placed in this sub-folder using the same nomenclature outlined above: YYYY-MM-DD followed by the name of the sender and recipient. This includes PDF files as well as word processing files. If a letter is faxed, the letter should be scanned with the fax confirmation attached and placed in this sub-folder. Although emails sent and received are typically kept in the Outlook program (again, organized by matter name), when the matter comes to an end, the emails can be archived and placed in the correspondence folder.

Word Processing Sub-Folder

While it is certainly possible to keep word processing documents with the PDF versions in the Pleading sub-folder, it may be preferable to keep these documents together in their own sub-folder. Again, the identical nomenclature should be used to organize these documents: YY-MM-DD followed by the identifying descriptor. Also, often multiple versions of the word processing documents are kept in the sub-folder, especially when the practitioner is working on a document collaboratively with co-counsel. It may be helpful to add .ver1, .ver2, etc. to the end of the document as changes are made.

Client Documents

This sub-folder is a catch-all for copies of documents which have been provided by clients or obtained through independent investigation. Again, it may be helpful to use the nomenclature YY-MM-DD followed by an identifying descriptor to keep track of these documents. Moreover, if the documents are particularly voluminous, it may be useful to create additional sub-folders within the Client Documents sub-folder to keep the documents organized. Again, there is no limitation on the number of sub-folders which can be created.

It is a good practice to refrain from maintaining original client documents unless there is a concern that the original documents may be lost or destroyed. Instead, the original documents should be scanned and returned to the client for safe keeping. A simple admonition to the client to protect and maintain the original documents should be sufficient.

Discovery Documents

As its name implies, this sub-folder contains all of the documents produced or received in discovery. In all cases, each set of documents are placed in a sub-folder (again using the YY-MM-DD nomenclature) within the Discovery

Documents sub-folder to hold the documents which were produced or receive from a particular production. If the case goes to trial, this sub-folder may be used to hold all trial exhibits.

Depositions
Most court reporters will now provide an ASCII text file (or another format) of every deposition transcript purchased at no additional charge. All such deposition transcripts should be placed in this sub-folder. While it is usually necessary to maintain the original paper copies of deposition transcripts (for use at court hearings and trial), as soon as the matter has concluded, they can be returned to the client or destroyed at the client's direction.

Attorney Notes
All notes taken, handwritten or otherwise, at meetings, hearings and depositions are scanned in and saved in this sub-folder.

Legal Research
When conducting on-line legal research, all cases and statutes are printed to PDF and saved in this sub-folder for future reference.

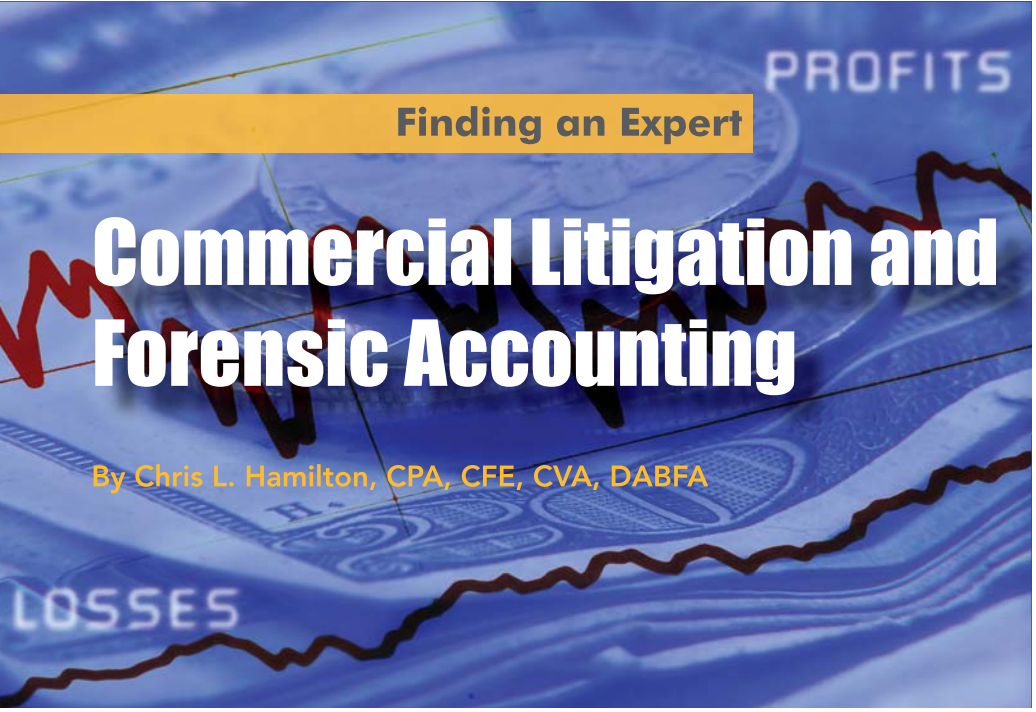
Settlement Documents
Perhaps it is wishful thinking, but given that most cases end in settlement, this folder is used to keep all documents related to settlement negotiations, offers, counter-offers and agreements and the like.

Paper Form Documents
There are only a few original documents which should be maintained in their original paper format. Any document which contains an original signature where the authenticity of the signature may become an issue should be maintained. For example, an original will, trust instrument, grant deed or settlement agreement (which does not otherwise provide that a copy may be used in place of an original) should be maintained.

Moreover, as mentioned above, original deposition transcripts should be maintained, at least through the conclusion of the action. Also, original verification forms and declarations as well as original discovery requests and responses for use in a motion to compel or at trial should be maintained through the conclusion of the matter. On the other hand, most courts and governmental agencies now accept or require electronic documents. For example, the federal District Court requires that almost all documents be filed electronically, including declarations and exhibits. Similarly, since at least 1997, the IRS has indicated that it will accept digital (scanned) receipts for all taxes and audits. (See IRS Rev. Proc. 97-22, page 9).

There is no need to maintain a wide variety of documents that routinely clog legal offices and storage facilities. There is no doubt that a paperless office is in every attorney's future. Why not start now?

Daniel L. Germain *is a partner in the law firm of Rosman & Germain LLP in Encino. His law practice focuses upon complex consumer class action, securities and business litigation. Germain may be reached at Germain@Lalawyer.com.*



Finding an Expert

Commercial Litigation and Forensic Accounting

By Chris L. Hamilton, CPA, CFE, CVA, DABFA

AN ARRAY OF CIVIL LAWSUITS are typically grouped into the category of commercial litigation, ranging from false advertising to breach of contract to unfair competition. For many businesses, commercial litigation is part of daily operations, in which they actively protect company rights and defend against frivolous lawsuits. Litigators advocate their client's interests through negotiations, pre-trial testimony of witnesses, mediation, alternative dispute resolution and trial. To do so effectively, a commercial litigator often seeks to gain expertise on the client's business and industry.

Litigators look for every legal and ethical edge to enhance their client's position, including the use of experts, in particular, those known as "forensic accountants." Forensic accounting is a specialty practice area of accounting, describing engagements that result from actual or anticipated litigation. "Forensic" means "suitable for use in a court of law" which, along with other forms of dispute resolution, is the expected outcome of forensic accounting engagements.

Forensic Accounting

In many scenarios, it is very productive to involve a forensic accountant to analyze, interpret, summarize and present complex financial and business issues. An attorney should be able to rely upon his/her forensic accountant to provide objective and independent evaluation.

In particular, these services may include reconstruction of accounting records, analysis of business transactions, document review and tracing. This work will then be communicated to the client via consultations, reports, exhibits and collections of documents. In legal proceedings, a forensic accountant may then prepare visual aids to support trial evidence and testify as an expert witness. Obviously, in order to effectively perform these services a forensic accountant must not only be familiar with legal concepts and procedures but must be able to clearly, persuasively and accurately present economic and financial evidence and opinions.

Presentation of the conclusions and the basis for the conclusions is often critical to the success of the engagement. There are a lot of experts who can do an adequate or even superior job in the analysis stage but cannot present the data in a form that is understandable and reasonable for a trier of fact to adopt.

Conversely, there are experts who tell a good story but do not have the analytical skills required. They either have others do the analysis and step in personally only to provide the testimony or they do scant analytical work and rely on their testifying skills to carry the day. Finding both skills in one expert brings efficiency to the damages phase of the case.

Regardless of the venue (jury trial, bench trial or arbitration), the ability to present the conclusions in an easily understood presentation that is backed up with substantial data not only can win the case, it can also assist in settling the case before incurring the expense of a trial.

Typical Business Cases

Forensic accounting can be a valuable resource for virtually any type of legal controversy related to business issues. Here are a few examples:

- **Bad Faith.** Although insurance companies owe a duty of good faith in dealing with the persons they insure, violation of that obligation occurs in commercial policies that can involve huge sums of money. Examples of bad faith include undue delay in handling claims, inadequate investigation, refusal to defend a lawsuit, threats against an insured, refusing to make a reasonable settlement offer or making unreasonable interpretations of an insurance policy. Forensic professionals provide objective and independent evaluation of the economic and financial issues involved in insurance claims/bad faith litigation.

- **Breach of Contract.** When a party fails, without a legally valid excuse, to live up to responsibilities under a contract, there are typically widely varying opinions between plaintiff and defense as to the damages incurred from the breach of contract. Forensic accountants investigate and analyze lost revenues, lost profits, lost opportunities and unjust enrichment.

- **Business Interruption.** Business interruption matters involve loss of income resulting from a temporary shutdown, destruction of property, fire or other peril. Typically, insurance coverage is purchased to protect against such business expenses and loss of income. Since insurance policies differ significantly as to their terms and conditions, forensic accountants are often asked to assist either the insured or insurer in the appropriate method of calculating the loss.

- **Fraud, conversion and misappropriation of funds.** Increasingly, businesses are being victimized by embezzlement and fraud, serious and costly crimes. When such crimes are detected,

litigation may be necessary for recovery of losses. Forensic professionals work assist in determining the extent of monetary loss or damages and to determine who committed the fraud. For example, the investigator may review or reconcile the company's bank accounts, identify payees, track electronic transfers and payments through the company's general ledger, and scrutinize documents supporting check disbursement, such as vendor invoices and expense authorization. They also utilize various investigative and analytical procedures to support criminal or civil actions against an individual(s), provide evidence for insurance claims, and uncover hidden assets in bankruptcy or divorce situations.

- **Partnership/Shareholder/Officer/Director Litigation.** A forensic accountant may play a significant role through an objective and independent evaluation of the economic and financial issues involved in partnership disputes and dissolutions. This involvement may include assistance with technical and complex discovery issues, case strategy and investigation and analysis under several different scenarios.

- **Trade Secret and Unfair Competition.** Forensic accountants are typically engaged by either plaintiff or defense counsel to determine whether and how the theft occurred, the economic damages incurred, the financial benefit or loss incurred by competition and the value of the stolen asset. Such investigation involves calculation of projected lost sales and profits, customer retention analysis, reverse engineering gains by competitors and other quantifiable results of the alleged theft.

- **Wrongful Termination.** In wrongful termination cases, the plaintiff seeks to receive compensation for the economic loss sustained by the firing, most of which is typically lost earnings. A forensic professional might be retained by an employer or employee to provide objective and independent evaluation of the economic and financial issues involved in such matters.

These are only a few of the many different scenarios in which commercial litigators can effectively utilize a forensic professional. Other common matters include commercial collection, debtor/creditor litigation, disputes concerning the sale or purchase of a business, dissolutions of corporations and partnerships, lender liability, product liability, trade libel and Uniform Commercial Code disputes.

Chris L. Hamilton *is a partner with the CPA firm of Arxis Financial, Inc., in Simi Valley. He is a member of the California Society of Certified Public Accountants (Litigation Services Committee) and the American Institute of Certified Public Accountants. He can be reached at (805) 306-7890 or chamilton@arxisgroup.com.*

New Members

The following applied as members to the SFVBA in September 2011:

Amir Aharonov
Tinero, Aharonov & Associates, LLP
Encino
(818) 995-0405 • amir.aharonov@gmail.com
Family Law

Omar H. Bengali
Bergman and Dacey
Los Angeles
(310) 470-6110 • omarbengaliesq@gmail.com
Civil Litigation

Leslie Bouvier-Hashemi
Los Angeles
(213) 375-4775 • Leslie.bouvier@yahoo.com
Criminal

Meryl Chambers
Kestenbaum, Eisner & Gorin, LLP
Van Nuys
(818) 781-1570
Criminal

Adelaida De La Torre
Lewitt, Hackman, Shapiro, Marshall & Harlan
Encino
(818) 990-2120 • adelatorre@lewitthackman.com
Paralegal

Ms. Elizabeth Agmon Gayle
Law Offices of Elizabeth Delevie Agmon
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(818) 678-6646 • delevieagmon@hotmail.com
Lemon Law, Litigation

Jeffrey A. Holcomb
La Quinta
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Litigation, Real Property

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Workers' Compensation

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Lessam & Newstat
Sherman Oaks
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Criminal

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trand-lewis@randandrand-lewisplcs.com

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Law Student

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Law Student

Lisa Whiting
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Encino
(818) 990-2120 • lwhiting@lewitthackman.com
Paralegal

Valley Community Legal Foundation

HON. MICHAEL R. HOFF, RET.
VCLF
President

A New Year Already

ALL NEW YEARS' DO NOT START on January 1. The San Fernando Valley Bar and its 501(c)(3) arm, the Valley Community Legal Foundation, each started their new year on September 24, 2011 with the installation of its new officers and board members.

As with most New Years, the Foundation has made a list of resolutions. The first resolution is to get greater participation from the Bar membership. One of the Foundation's goals is to have the Valley's finest law firms (and that includes all of the firms) get behind the Foundation and to support it with contributions of money and with participation.

The next resolution is to suspend the annual Gala. While this year's Gala was a lot of fun, the amount of money realized was not equal to the strident and valiant efforts of so many Foundation members and its supporters. The general economic slump is certainly a condition that contributed to the lessened attendance.

During the remaining part of 2011 and through 2012, the Foundation will be having a number of fun events, just on a smaller scale. Please look for announcements about upcoming events and plan to participate.

The Foundation is planning to have a "Back in the Saddle" Gala in 2013 at the Autry Museum and work has already begun on that event.

When at the Van Nuys East courthouse or the San Fernando courthouse, stop by and take a look at the children's waiting rooms. Each member that contributed to the Foundation helped establish these children's waiting rooms, which the VCLF is grateful. Members of the Bar should feel good about the contributions to the better treatment of children.

The theme this year is to have fun while making life better for the less fortunate members of the Valley community. Remember, tax season is just around the corner and the Valley Community Legal Foundation is the official charity of the San Fernando Valley Bar Association.

Hon. Michael R. Hoff, Ret. *can be contacted at mrhoff2@verizon.net.*

Classifieds

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HELP WANTED

LITIGATION SUPPORT ATTORNEY

Attorney with 7 years experience available to assist with court appearances, drafting pleadings or document review. Reasonable rates. Brian Smith, bsmith493@sbcglobal.net.

SPACE AVAILABLE

ENCINO

EXECUTIVE SUITE (2,000 sf.) 5 window offices, large secretarial/steno pool, storage; MINI-SUITE (850 sf.) 2 window offices, 2 sec. spaces, storage; INTERIOR OFFICE (300 sf.) includes 1 sec. space; 3 WORKSTATIONS (60 sf. each). Includes: reception room, shared kitchenette, 3 common area conference rooms, and law library, paid utilities, janitorial, security building with 24/7 access. Call George or Patti (818) 788-3651.

Encino office for rent, includes one secretarial space and use of conference room. Copies and fax machine additional charge. Call Diane Goodman (818) 386-2889.

SHERMAN OAKS

Executive 14 x 20 window office, secretarial space and phone system. Kitchen, conference room, available – copier, fax and form pleading program. Call Larry Epstein at (818) 905-0531.

VAN NUYS

Van Nuys Airport Office (Approx. 12x8), desk, reception, conference room/library, Fax/copy/coffee room, Internet access and parking. Inquire at RTM@Richardtmillerlaw.com.

VAN NUYS/CANOGA PARK

Excellent for attorneys, professionals. Great mid-Valley locations. Van Nuys 600-1,500SF and Canoga Park 400-600SF. Fantastic prices and terms. Honest, clean and working. Call owner direct, Ken (818) 909-7551.

WOODLAND HILLS

Beautiful suite and great location at Topanga and Victory. 12'x16' window office in law suite. Secretarial bay available. Reception room, conference room, kitchen, fax, copier and internet access. Street parking available. Call (818) 716-6400.

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Calendar

Probate & Estate Planning Section
IRS Victories in the Tax Court: What This Means to You and Your Clients

NOVEMBER 8
12:00 NOON
MONTEREY AT ENCINO RESTAURANT
ENCINO

Lance Hall, Co-founder and President of FMV Opinions, Inc., will review some of the most recent and relevant court cases (*Boltar, Mitchell, Saunders, Foster, Giustina and Gallagher*). The seminar will examine the actions of an increasingly assertive Tax Court in determining valuation or appraisal conclusions that are impacting "how" experts determine value and what the court sees as *biased opinions* from the experts you engage.

MEMBERS
$35 prepaid
$45 at the door
1 MCLE HOUR

NON-MEMBERS
$45 prepaid
$55 at the door

Business Law, Real Property & Bankruptcy Section
Opinions, Memorandum and Tentative Opinions of the Woodland Hills Bankruptcy Judges

NOVEMBER 9
12:00 NOON
SFVBA CONFERENCE ROOM
WOODLAND HILLS

Attorney Steve Fox and our panel of experts will offer an analysis of the past year's cases at the Woodland Hills Bankruptcy Court.

MEMBERS
$30 prepaid
$40 at the door
1MCLE HOUR

NON-MEMBERS
$40 prepaid
$50 at the door

All-Section Meeting
Social Media for Attorneys 101

NOVEMBER 10
12:00 NOON
SFVBA CONFERENCE ROOM
WOODLAND HILLS

SFVBA Member Services Coordinator Irma Mejia will cover the basic principles of social media. The workshop will provide a basic overview of the major social networks, their features and privacy settings and the benefits they can provide to attorneys. RSVP soon, space is limited!

FREE TO SFVBA MEMBERS!

Workers' Compensation Section
What Almaraz Guzman Language to Seek in Medical Reports

NOVEMBER 16
12:00 NOON
MONTEREY AT ENCINO RESTAURANT
ENCINO

Tim Null, a former rater with California's Department of Industrial Relation Disability Evaluation Unit, will discuss the current AMA Guides and the Almaraz/Guzman language you should look for in a medical report.

MEMBERS
$35 prepaid
$45 at the door
1 MCLE HOUR

NON-MEMBERS
$45 prepaid
$55 at the door

Litigation Section
Collaborative Practice

NOVEMBER 17
6:00 PM
SFVBA CONFERENCE ROOM
WOODLAND HILLS

Attorney Michelle Daneshard will explain how collaborative practice works and outline the benefits to all attorneys, particularly in the litigation field.

MEMBERS
$35 prepaid
$45 at the door
1MCLE HOUR

NON-MEMBERS
$45 prepaid
$55 at the door

Family Law Section
HOT TIPS

NOVEMBER 28
5:30 PM
MONTEREY AT ENCINO RESTAURANT
ENCINO

Attorney Gary Weyman and family law judicial officers and practitioners will review what you should and should not be doing in your practice.

MEMBERS
$45 prepaid
$55 at the door
1MCLE HOUR

NON-MEMBERS
$55 prepaid
$65 at the door

All-Section Meeting
How to be Proactive in Your Practice!

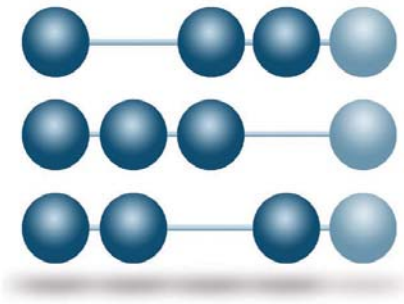
DECEMBER 2
12:00 NOON
SFVBA CONFERENCE ROOM
WOODLAND HILLS

Noted client retention expert, Douglas Kolker, will host a lunch to share with members a proactive system that will help you retain clients. This interactive workshop will help attorneys learn how to control the buyer/seller interactions with prospective clients and give insight into how you can become better at retaining clients without compromising the high standards of your practice. RSVP soon, space is limited!

FREE TO CURRENT MEMBERS!

SAVE THE DATE

The San Fernando Valley Bar Association is a State Bar of California MCLE approved provider. To register for an event listed on this page, please contact Linda at (818) 227-0490, ext. 105 or events@sfvba.org.



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