



# BarNotes

A Publication of the  
San Fernando Valley Bar Association

## In This Issue

President's Message .....3

From Bar Notes to Valley Lawyer .....5

ARS Launches Case Manager .....7

New Members .....8

Employee Benefit Plans .....9

Valley Community .....12  
Legal Foundation

U.S. Bankruptcy Court .....13  
Public Notice

Vanessa Salazar Joins .....14  
SFVBA Staff

U.S. District Court .....15  
Public Notice

Nominating Committee .....16  
Seeks Candidates for Board of  
Trustees Election

Santa Clarita Valley Bar .....17  
Association

Classified Ads .....19

## COLLEGE STUDENTS LEARN ABOUT LIFE AND THE LAW THROUGH SERVICE

*“Service is the rent you pay for room on this room.” – Shirley Chisholm*

ROBERTA STOVITZ

Aaron grew up a comfortable, well-educated young man in the San Fernando Valley. He is a senior at California State University at Northridge “CSUN” and he plans to go to law school, just like his father. In contrast, sisters Berinda and Vivian were born in Iran. They have only lived in the United States for seven years. They too are seniors at CSUN and want to “make the lives of people better.” Although these students come from different backgrounds and their life experiences may vary, a program called JusticeCorps provides disparate individuals the opportunity to come together and express a shared ethic of service.

JusticeCorps, an AmeriCorps (domestic Peace Corps) funded program, offers an innovative approach to solve one of the most pressing issues faced by Courts around the country today – equal access to justice. The program is a collaborative project developed by the Los Angeles Superior Court, with the California Administrative Office of the Courts (AOC), the Los Angeles County Department of Consumer Affairs, five public universities and five non-profit legal aid partners, including Neighborhood Legal

Service of Los Angeles County and the Legal Aid Foundation of Los Angeles. In California, AmeriCorps funding is administered through the Governor’s Office of California Volunteers.

JusticeCorps participants (called members) provide in-depth and individualized services to self-represented litigants at 11 self-help facilities located in courthouses throughout Los Angeles County, including the Van Nuys, San Fernando and Lancaster courts. The project harnesses the energy and enthusiasm of diverse college students so that underserved community members get the help they need to solve important legal matters, while the students receive invaluable training, experience and mentoring from attorneys, court managers and each other.

Each year, 140 motivated college students are recruited and trained as JusticeCorps members to improve the accuracy of self-represented litigants’ paperwork. The students also help litigants to understand court forms and orders. By educating the public how to file important documents for cases such as custody and visitation requests and answers to unlawful detainers, the litigants are able to bring their emotional and difficult cases to conclusion. Perhaps just as significant, the program helps bench officers to clear their overcrowded calendars and thus reduce delays for all litigants. In the 2006-2007 program year alone, JusticeCorps members helped self-represented litigants complete 27,000 legal packets.

Several JusticeCorps members have remarked that although they are very well-educated, they have difficulty understanding many of the court forms. Indeed, the students

*continued on page 6*



# The Power You Need The Personal Attention You Deserve



Lewitt Hackman is a full-service business, real estate and civil litigation law firm. As one of the premier law firms in the San Fernando Valley, we are a powerful and forceful advocate for multinational corporations, privately held and family businesses, start-up companies, and individuals. At the same time, we are personal enough to offer individual and detailed attention to each and every client, no matter what their size.

*Protecting Your Business.*

*Protecting Your Life.*



LEWITT, HACKMAN, SHAPIRO, MARSHALL & HARLAN  
A LAW CORPORATION

16633 Ventura Boulevard, 11th Floor ■ Encino, California 91436-1865  
(818) 990-2120 ■ Fax: (818) 981-4764 ■ [www.lewitthackman.com](http://www.lewitthackman.com)

## BUSINESS PRACTICE AREAS

*(Transactions & Litigation)*

- Corporations/Partnerships/LLCs
- Commercial Finance
- Employment
- Environment
- Equipment Leasing
- Franchising
- Health Care
- Intellectual Property, Licensing & Technology
- Land Use/Development
- Mergers/Acquisitions
- Real Estate Finance/Leasing/Sales/  
Acquisitions
- Tax Planning

## CONSUMER PRACTICE AREAS

- Family Law
- Personal Injury/Products Liability
- Tax and Estate Planning
- Probate Litigation/Will Contests

# BarNotes

## SAN FERNANDO VALLEY BAR ASSOCIATION

21250 Califa Street, Suite 113  
Woodland Hills, CA 91367  
Phone (818) 227-0490  
Fax (818) 227-0499  
www.sfvba.org

### Editor

Angela M. Hutchinson

### BOARD OF TRUSTEES

President .....Sue Bendavid  
President-Elect .....Tamila Jensen  
Secretary .....Robert Flagg  
Treasurer .....Seymour I. Amster  
Past President .....Patricia McCabe  
Executive Director .....Elizabeth Post

### TRUSTEES

Chancela Al-Mansour	Leonard J. Comden
Matt Crowley	Ronald Gold
Adam D.H. Grant	David Gurnick
Wendy Hartmann	Tamiko Herron
Steven G. Mehta	Everett Meiners
Sanford L. Michelman	Vahid Naziri
Caryn Brotman Sanders	Jan Frankel Schau
Alan J. Sedley	

### STAFF

Director of Public Services .....Rosita Soto  
Referral Coordinator .....Gayle Linde  
Referral Coordinator .....Lucia Senda  
Referral Coordinator .....Aileen Jimenez  
Director of Education and Events .....Linda Temkin  
Programs Assistant .....Angela Hutchinson  
Member Services Coordinator .....Vanessa Salazar

### SECTION CHAIRS

ADR .....Alan Saler  
Lyle Greenberg  
Business Law .....Steven R. Fox  
Criminal Law .....Seymour Amster  
Louisa Pensanti  
Family Law .....Rhonda Rauch Miller  
Ellen Friedman Tinero  
Intellectual Property, Entertainment & Internet Law .....Mishawn Nolan  
Litigation .....David Gurnick  
New Lawyers .....Vahid Naziri  
Probate & Estate Planning .....Wendy Hartmann  
David Coleman  
Small Firm & Sole Practitioner .....Lisa Lerner Miller  
Women Lawyers .....Roxanna B. Kaz  
Workers' Comp .....William Kropach

Bar Notes is published 11 times a year. Articles, announcements, and advertisements are due by the first day of the month prior to the publication date. The articles in Bar Notes are written for general interest and are not meant to be relied upon as a substitute for independent research and independent verification of accuracy.

Layout & Design  
Pre-press & Printing

Master Graphics Printing  
(818) 343-0500

© 2008 San Fernando Valley Bar Association

# A Sense of "Valley" Pride



SUE M. BENDAVID, SFVBA PRESIDENT

Spring is now upon us. Flowers are blooming. Trees are filled with leaves. And, the sky seems just a little more bluer every day. As I sit at my desk on the 11<sup>th</sup> floor on Ventura Boulevard, every once in a while, I have the opportunity to gaze out over the valley. Some days it's just gorgeous. Other days. . . not so much. But, having been raised here, I am often amazed at how our Valley has grown and changed. Growing up in Northridge, I recall orange groves and homes with horse stables. After some time, these were taken down. Roads became more crowded as more homes and malls were built. Horse stables were replaced by banks and gas stations.

Even with the increasing population and these changes, I have a sense of pride when talking about "the Valley." Though we've all heard "valley girl" and other jokes about our seemingly subdued suburban lifestyle, I enjoy both living and working here and raising my children here as well.

I have the same sense of pride for our Bar Association as I do for our Valley. Though we are "just the valley bar" we have a strong and well-respected presence. Our members have strong relationships with business leaders,

politicians and other "movers and shakers" in our community. In fact, many of our members are the "movers and shakers." Our members are frequently called upon to provide authoritative opinions on current affairs and influence public policy.

Many of you may have noticed that our Bar Association has been growing and changing as well. We are increasing the Bar's focus on networking events among members. Just recently, we had a hugely successful networking mixer at the Gordon Biersch Restaurant with over 45 in attendance. At the mixer, members were able to "speed network" and get introduced to lawyers who handle a variety of legal matters. This was planned and implemented by our Membership & Marketing Committee, led by Matt Crowley, with the always able assistance of Linda Temkin, Director of Events.

More events like this will be occurring in the months to come. Keep your eye out for announcements on an upcoming poker tournament, softball game and an October Golf Tournament at Braemar Country Club. We welcome your ideas for networking, or other ways that our Bar Association can grow and change for the better. ♠

## Elder Law & Nursing Home Abuse & Neglect

Law Offices of Steven Peck is seeking association or referrals for:

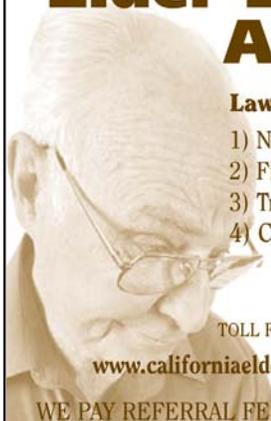
- 1) Nursing Home Abuse & Neglect (Dehydration, Bedsores, Falls, Death)
- 2) Financial Abuse (Real Estate, Theft, Undue Influence)
- 3) Trust & Probate Litigation (Will Contests, Trusts, Beneficiaries)
- 4) Catastrophic Injury (Brain, Spinal Cord, Aviation, Auto, etc.)

26 years experience

TOLL FREE 866.999.9085 LOCAL 818.908.0509

www.californiaeldercarelaw.com • www.premierlegal.org • info@premierlegal.org

WE PAY REFERRAL FEES PURSUANT TO THE RULES OF THE STATE BAR OF CALIFORNIA





## Lawyers Professional Liability Insurance Program Available to SFVBA Members

Wells Fargo Insurance Services in partnership with the San Fernando Valley Bar Association offers an exclusive **Lawyers Professional Liability** insurance program for law firms of 1-10 attorneys.

### Product Overview

Wells Fargo Insurance Services' Lawyers Professional Liability program protects you, your lawyers, your employees, and your firm against damages and claims expenses which the insured shall become legally obligated to pay because of claims arising out of any act, error or omission of the insured in rendering or failing to render professional service for customer.\*

### Program Features

- 1-10 Attorney Law Firms (or larger)
- Competitive Pricing
- Limits of Liability \$500,000 to \$2,000,000
- Optional Defense Costs in Addition to the Limits of Liability
- Defendants Reimbursement Coverage
- Title Agency Coverage
- Personal Injury Coverage
- Full Prior Acts Coverage
- Deductible 5,000 minimum
- Spousal Coverage including Domestic Partners
- Increased Supplemental Payments Limits (for court imposed arbitration hearings)
- BI/PD Exclusion Amended
- 60 Days Post-Policy Reporting
- No Threshold for New Attorneys
- Severability Coverage as Respects Application
- Coverage Enhancement Endorsement Designed Specifically for SFVBA Members

\* Please refer to the policy for actual coverage specifications



**Terri Peckinpaugh**

Vice President

818.464.9353



# Publication Redesign in the Works

## From *Bar Notes* to *Valley Lawyer*



ANGELA M. HUTCHINSON, EDITOR

As the new Editor of *Bar Notes*, I am excited to inform you that *Bar Notes* is undergoing a redesign transformation from a newsletter to a magazine. After obtaining feedback from our *Bar Notes* Focus Group and SFVBA staff, we have decided to enhance the publication in a variety of ways. The main goal of this redesign project is to provide exclusive editorial content that captures the mission of the Bar and further engages YOU as a reader and valued Bar member.

The most significant change to *Bar Notes* will be a new name to *Valley Lawyer*. We believe *Valley Lawyer* better represents our association and also places SFVBA on the same level as several other highly respected

bar associations who have also adopted a magazine style publication.

The second most noticeable change will be the issue focus for each month. Although the editorial content will remain the same, there will be an improvement in the publication's style and the quality of articles and topics covered. Along with our existing columns, the new magazine will have an in-depth feature article, legal cartoon, and a host of informative content.

Since the redesign project will be complete this month, consider this issue of *Bar Notes* a commemorative keepsake. However, we will still maintain ownership of the *Bar Notes* name. As part of our redesign project, we are also creating an online newsletter that will be emailed to

members on a monthly basis. *Bar Notes* will be the official name of our e-zine. Throughout the year, the new e-zine *Bar Notes* will enable members to stay abreast of current SFVBA affairs and obtain advice from guest columnists. Also, the e-zine will remind members about our Bar events to continuously increase active participation.

This June, you can look forward to receiving your first issue of *Valley Lawyer*. The e-zine version of *Bar Notes* will launch soon after. For members interested in submitting articles or writing a regular column, please review the 2008-2009 Editorial Calendar for the monthly issue focus and deadlines. If you have topic ideas, questions or comments, please email me at [angela@sfvba.org](mailto:angela@sfvba.org). ✉

**FAST...FRIENDLY...COMPETENT...**

**MISSION APPRAISAL**  
INCORPORATED

**Charles and Anne Cochran**  
RESIDENTIAL REAL ESTATE APPRAISERS  
20 YEARS EXPERIENCE  
APPRAISING FOR ATTORNEYS PRACTICING...

- Estate Planning •
- Taxes • Trusts •
- Bankruptcy • Divorce •
- Family Law •

IN THE COUNTIES OF:  
**Los Angeles**  
**Ventura, Orange,**  
**San Bernardino, Riverside**

Please visit our website...  
**mission2appraise.com**  
**(818)758-9661** office  
**(818)438-1395** cell  
email: [chuck@mission2appraise.com](mailto:chuck@mission2appraise.com)  
CA Lic. # AR009756 CA Lic. # AR024693

VALLEY LAWYER 2008-2009 Editorial Calendar		
Articles, photos and announcements must be received by the first business day of the month.		
MONTH	ISSUE FOCUS	ARTICLE DUE DATE
JULY/AUGUST	Law Office Management and Technology for Small Firms & Sole Practitioners	May 23
SEPTEMBER	Litigation, Workers' Compensation, SFVBA Year in Review	August 1
OCTOBER	Intellectual Property	September 1
NOVEMBER	Public Service, Advocacy, Conference of Delegates and ABA House of Delegates Profiles	October 1
DECEMBER	Employment Law, Member Benefits and Services for New Lawyer	November 3
JANUARY	Criminal Law, Diversity	December 1
FEBRUARY	Entertainment Law, Judges' Night	January 1
MARCH	Alternative Dispute Resolution, Construction Law	February 2
APRIL	Business Law, Bankruptcy, Tax	March 2
MAY	Probate & Estate Planning	April 1
JUNE	Family Law	May 1

College Students Learn about Life, continued from cover

empathize with the litigants, many of whom have very limited education and/or limited English proficiency.

Jayce, a JusticeCorps member serving in Van Nuys stated, "Years ago, my mom had some problems with her husband and did not know what to do. My mom remained in an abusive relationship because there was no self-help program. I can relate to the litigants who come to the self-help center for assistance. I feel really good

about explaining the forms to litigants so that they can access the court without being intimidated or feeling frustrated."

JusticeCorps members are required to complete 300 hours of service for which they receive a \$1,000 educational stipend. Kevin, a UCLA student, also works two jobs, one as a tutor and the other as an office worker. "Performing 300 hours in addition to my classes and part-time jobs is

difficult", he said, "but well worth the effort and time."

Judge Wendy L. Kohn, Van Nuys family law bench officer, remarked, "The JusticeCorps members provide a great service to the court and to the community. In addition, they personally gain insight to challenges citizens face when they are struggling with problems. This knowledge should serve them well in their lives. It is a classic 'win-win' situation."

Although most of the JusticeCorps members are interested in the pursuit of a legal career, it is not a prerequisite. Members are recruited from a variety of academic disciplines, including public administration, sociology, ethnic studies, criminal justice, social welfare or political science.

Many JusticeCorps members have ambitions to work for non-profits, education, government or law enforcement, in addition to those who want to practice law. For instance, Rachel, a former JusticeCorps member, is studying to become a legal sign language interpreter for the courts. She lives in Lancaster and commuted the 55-plus miles a day to volunteer at the Van Nuys Self Help Center while attending CSUN. "While I am not interested in studying law," Rachel comments, "the JusticeCorps program opened my eyes to other fields where I can be of service to the community. I will always value my experience as a JusticeCorps member."

In addition to focusing on helping the public navigate through the courts, the JusticeCorps program is committed to assisting with its members' professional development. Each April the program organizes a "Shadow Day" to augment the students' experience by partnering the student with mentor bench officers or attorneys. This type of experience exposes the JusticeCorps student to a wide range of career options within the judicial system.

Former SFVBA president Alice Salvo, a certified specialist in Probate, Estate Planning, and Trust Law, has participated in Shadow Day. Alice describes the program as, "a wonderful

continued on page 20

## DARRYL H. GRAVER, ESQ.

818.884.8474  
fax 818.884.8388



Experienced  
**ARBITRATOR/MEDIATOR**

Over 3,000  
successful  
conclusions

"HAVE GAVEL  
WILL TRAVEL"

Need help finding...

the light at the end  
of the tunnel?

"Mediations that come together"



"Steve is ranked as one of the best mediators I have seen. He is professional, insightful, and will not stop working until the case is resolved. I would recommend him to anyone."

Gerald MacRae  
CAALA Member

"You have a rare gift to bring about a meeting of the minds when two views would otherwise seem irreconcilable... I will bring my toughest cases to you."

Kathryn DiCarlo  
Law Offices of Marsha Munemura

Voted  
**Superlawyer  
Mediator**  
for  
2005 & 2006

**Mediations**  
by **STEVEN G. MEHTA, ESQ.**

CENTURY CITY 310.657.1001  
VALENCIA 661.284.1818

[www.stevemehta.com](http://www.stevemehta.com)

MEDIATIONS CONDUCTED THROUGHOUT CALIFORNIA



# ARS Launches Case Manager



ROSIE SOTO, DIRECTOR OF PUBLIC SERVICES

Case Manager has been introduced to ARS as a new reporting system that will be utilized for its numerous capabilities. According to its developer Intus Technologies, "Case Manager provides an Internet-based system that enables referral members to search and report on cases that have been referred to them by a referral service."

Our ARS staff, along with the Houston Lawyer Referral Service and Lawyer Referral Service of Central Texas, was instrumental in providing guidance to help the developers of Case Manager understand the most beneficial features for ARS. Our decision to implement Case Manager showcases our ability to coincide with the natural progression of the Internet. Although the legal profession is very traditional, our ARS members have demonstrated, at an impressive rate, their approval of the new reporting system.

We are proud to announce that we are one of the first Attorney Referral Services to launch the Case Manager Reporting System. This means we're one of the few to breakthrough and operate a nearly paperless service. We have updated 95 percent of the emails on file for our ARS members. SFVBA/ARS members are now fully connected and able to login to the SFVBA website ([www.sfvba.org](http://www.sfvba.org)) for all functions, including online case status reporting.

Andy, a member of the case manager designer group, says, "[Referral Consultant] Gayle Linde and your members were the masterminds; a lot of the design of the program was based on what she requested."

Just months after the program was launched, Gayle suggested practical changes based on her experience and feedback from members. Changes to the program include the amount of time you have to complete your reporting session, the "switch user" option that enables firms or associates to login at the same time, and the alternative email address function that allows attorneys to designate a recipient of the email notification.

Members have the ability to closely monitor membership status and monitor the liability insurance expiration date. A very important feature that must be noted about the new reporting system is that the Case Manager will automatically identify and remove members that are delinquent from rotation. You will be deemed delinquent by Cast Manager for failure to:

- Pay your membership dues;
- Provide a copy of your professional Liability Insurance declaration page before the expiration date;
- Report within the reporting period;
- Report on an open case in due time, even those with no change; or
- Complete the credit card transaction once you've entered a percentage fee payment and selected credit card as the payment method. If you enter a percentage fee payment and select check as the payment method and the payment is not received within a reasonable amount of time, the payment is considered deferred.

The delinquency will be removed within a 15 day time frame. Users will be sent a final email notification. After that, users will be automatically removed. The only way to get back in rotation is by reporting on Case Manager status reports.

## ANDREA L. JACOBS

YOUR REAL ESTATE EXPERT FOR

### DIVORCE, PROBATE & REAL ESTATE ATTORNEYS

I Can Assist Your Clients  
In Keeping Their Valuable Equity.

(805) 230-3348 • (818) 606-7515 Cell  
[andreajacobs@earthlink.net](mailto:andreajacobs@earthlink.net)



See Page 9

# ARC Welcomes Hon. Stanley M. Weisberg

*Los Angeles County Superior Court (Retired)*



## ARC's Southern California Panel Also Includes:

Hon. Herbert L. Ashby<sup>1</sup>  
 Hon. Michael Berg  
 Hon. Jeffrey P. Castner  
 Hon. Eli Chernow  
 Hon. Jaime R. Corral  
 Hon. Lawrence W. Crispo  
 Hon. Daniel A. Curry<sup>1,5</sup>  
 Hon. Richard E. Denner  
 Hon. Bruce J. Einhorn<sup>4</sup>  
 Hon. Ruth Essegian  
 Hon. Joyce Karlin Fahey  
 Hon. Michael J. Farrell  
 Hon. Robert Feinerman<sup>1</sup>  
 Hon. Etta O. Gillivan  
 Hon. Arnold H. Gold  
 Hon. Margaret M. Grignon<sup>1</sup>  
 Hon. Gabriel Gutierrez  
 Hon. James K. Hahn, Esq.<sup>9</sup>  
 Hon. J. Gary Hastings<sup>1</sup>  
 Hon. Richard C. Hubbell  
 Hon. Burton S. Katz  
 Hon. Bernard C. Kauffman  
 Hon. Richard G. Kolostian  
 Hon. Arnold Levin  
 Hon. Robert H. London  
 Hon. Dion G. Morrow  
 Hon. Irwin J. Nebron  
 Hon. Jack Newman  
 Hon. John W. Ouderkirk  
 Hon. Robert W. Parkin

Hon. Alan S. Penkower<sup>7</sup>  
 Hon. Victor H. Persón  
 Hon. Eugene T. Porter<sup>6</sup>  
 Hon. Raul A. Ramirez<sup>2</sup>  
 Hon. Robert L. Roberson, Jr.  
 Hon. Charles G. "Skip" Rubin  
 Hon. Philip Saeta  
 Hon. H. Lee Sarokin<sup>3</sup>  
 Hon. Harvey A. Schneider  
 Hon. Irving Shimer  
 Hon. Bruce J. Sottile  
 Hon. Mark A. Weiss  
 Hon. Leonard S. Wolf<sup>5</sup>  
 Hon. Arleigh Maddox Woods<sup>1</sup>  
 Hon. James L. Wright  
 Hon. Eric E. Younger  
 Lynn S. Bassis, Esq.  
 Michael A. Bell, Esq.  
 Daniel Ben-Zvi, Esq.  
 Edward M. Burgh, Esq.  
 Steven Cohen, Esq.  
 Richard M. Coleman, Esq.  
 Nicholas DeWitt, Esq.<sup>5</sup>  
 Charles I. Dolginer, Esq.  
 Katherine J. Edwards, Esq.  
 Mark Fleischer, Esq.  
 Paul Fritz, Esq.  
 Brian D. Ghiglia, Esq.  
 Jonathon Kaplan, Esq.  
 Laurel G. Kaufer, Esq.<sup>8</sup>

Jeffrey S. Kramer, Esq.  
 Paul L. Krentzman, Esq.  
 Mark Loeterman, Esq.  
 Lloyd C. Loomis, Esq.  
 Christine Masters, Esq.  
 William N. McMillan, III, Esq.  
 Everett F. Meiners, Esq.  
 John P. Miller, Esq.  
 William H. Newkirk, Esq.  
 Alfred W. Omansky, Esq.  
 John V. O'Meara, Esq.  
 Natt Portugal, Esq.  
 John K. Raleigh, Esq.  
 Kendall C. Reed, Esq.  
 Alan P. Ribakoff, Esq.  
 Ronald S. Rosen, Esq.  
 Deborah Rothman, Esq.  
 Jerold S. Sherman, Esq.  
 John Stockdale, Esq.  
 Michael L. Wachtell, Esq.  
 Gordon R. Wallack, Esq.  
 John D. Weiss, Esq.

<sup>1</sup> Retired Court of Appeal  
<sup>2</sup> Retired U.S. District Court  
<sup>3</sup> Retired U.S. Circuit Court of Appeals  
<sup>4</sup> Retired U.S. Immigration Court  
<sup>5</sup> Available in Hawaii  
<sup>6</sup> Available in Las Vegas  
<sup>7</sup> Available in Pennsylvania  
<sup>8</sup> Available in Louisiana & Mississippi  
<sup>9</sup> Former Mayor, City of Los Angeles



**AMY NEWMAN**  
President

**STEVEN DAVIS, ESQ.**  
Chief Executive Officer

Complete panelist profiles available at [www.arc4adr.com](http://www.arc4adr.com).

310-284-8224 • 213-623-0211 • Toll Free 800-347-4512  
 1875 Century Park East • Suite 450 • Los Angeles, CA 90067  
 700 S. Flower Street • Suite 415 • Los Angeles, CA 90017

Although staff and most members applaud the new Case Manager, some ARS members have stated their concerns about the change. Please know that it is not too late to integrate changes with the case reporting system. Please do not hesitate to contact Gayle or me about this.

During the next few months, we will continue to provide you with step-by-step assistance. In an effort to make this transition as smooth as possible, ARS staff will be available to address any of your questions or concerns. We value your membership and your good standing with the SFVBA and ARS. Our staff is here to ensure that we present you with the tools necessary to keep your status active. Through your membership, you continue to offer our referral clients the best of your legal services.

I am also very proud to report that the ARS staff is back in full force. We will continue to diligently maintain our excellent service to the community and to our ARS members. ✎

## New Members Applications For Admission

### THE FOLLOWING JOINED THE SFVBA IN MARCH 2008:

**Ramune E. Barkus**  
Barkus & Freeman  
Burbank  
(818) 827-7169  
[barkusramunee@aol.com](mailto:barkusramunee@aol.com)

**Pankaj Bhatia**  
Los Angeles  
(213) 426-2112  
[pbhatia@bhatialaw.com](mailto:pbhatia@bhatialaw.com)

**Charles Cochran**  
Van Nuys  
(818) 758-9661  
[ccochran@socal.rr.com](mailto:ccochran@socal.rr.com)  
*Associate Member*

**Richard K. Deason**  
Deason Resolution  
Westlake Village  
(805) 955-0100  
[rdeason@deasonresolution.com](mailto:rdeason@deasonresolution.com)

**Lori E. Eropkin**  
Levinson Arshonsky & Kurtz, LLP  
Sherman Oaks  
(818) 382-3434  
[leropkin@laklawyers.com](mailto:leropkin@laklawyers.com)

**Kenneth C. Feldman**  
Lewis Brisbois Bisgaard & Smith LLP  
Los Angeles  
(213) 250-1800  
[feldman@lbbbslw.com](mailto:feldman@lbbbslw.com)  
*Professional Liability*

**Maria G. Galindo**  
Downey  
(562) 904-6958  
[mrglnd@yahoo.com](mailto:mrglnd@yahoo.com)

**Judge Michael R. Hoff**  
Los Angeles Superior Court  
Van Nuys  
(818) 374-2265

**Nicole S. Hutchinson**  
Calabasas  
(818) 687-1427  
[nicole.hutchinson@pepperdine.edu](mailto:nicole.hutchinson@pepperdine.edu)  
*Law Student*

**Laura M. Kelly**  
Calabasas  
(617) 688-4802  
[laura.kelly.2@pepperdine.edu](mailto:laura.kelly.2@pepperdine.edu)  
*Law Student*

**Robert L. Kornswiet**  
Law Offices of Robert L. Kornswiet  
Encino  
(818) 906-1400  
[kornswiet@aol.com](mailto:kornswiet@aol.com)  
*Civil*

**Lewis R. Landau**  
Law Office of Lewis R. Landau  
Calabasas  
(888) 822-4340  
[lew@landau.net](mailto:lew@landau.net)  
*Bankruptcy*

**Jane F. Lowenthal**  
The Lowenthal Group  
Northridge  
(818) 366-5009  
[mediator@lafn.org](mailto:mediator@lafn.org)  
*Associate Member, Alternative Dispute Resolutioin*

**Monica R. Molina**  
Law Offices of Monica R. Moina  
Los Angeles  
(213) 386-9700  
[mrmolina@sbcglobal.net](mailto:mrmolina@sbcglobal.net)  
*Commercial Litigation*

**Mark Issa Murad**  
Marcin Lambirth, LLP  
Los Angeles  
(310) 286-1050  
[mim@marcin.com](mailto:mim@marcin.com)

**Narquess Nooh**  
Woodland Hills  
(818) 917-1890  
*Law Student*

**Aymara Zielina**  
Pepperdine University School of Law  
Malibu  
(310) 506-7439  
[aymara.zielina@pepperdine.edu](mailto:aymara.zielina@pepperdine.edu) ✎

# Employee Benefit Plans

## Moving from Entitlement to Empowerment



MARTIN LEVY

Business owners are faced with an array of dizzying challenges when running a business – slimming margins, decreasing productivity, technological demands, commoditization, rising overhead, personnel issues, and an overwhelming sense that everything is becoming increasingly complex.

Professional law practices have not escaped these challenges. In many ways, each of these issues has helped to create revenue opportunities. As commerce changes, domestic and international, there are more opportunities for clarity and contracting agreements, mergers and acquisitions, litigation and dispute resolution, and uncharted territories to regulate.

Although many sectors have found that eliminating human capital has been a key to improving profitability, professional law firms recognize that people represent their most valuable assets. Building a thriving law practice requires a proper balance of creating a positive employee culture and work environment, providing fair and adequate compensation and the right mix of employee benefits to keep key people around.

One of the many challenges facing professional firms is the bewildering choices in providing employee benefit plans, and positioning them as perks to attract, reward and retain employees.

Most professional firms provide employee benefits, largely seen as entitlements by both staff and highly compensated alike, and typically are not seen as a part of overall compensation. They are overlooked when employees consider pay raises and other employment opportunities, largely because little effort is spent on them other than evaluating their purchase.

In the face of radical increases in health care costs and benefits in general, a very competitive environment for talent (low unemployment), here are some strategies you can employ to help make your benefits a cornerstone of employment, and

transition them from entitlement to empowerment.

Communicate all of your offerings and the dollar value as they relate to compensation. For most professional firms, the dollars spent towards employee benefits represents their third largest line-item expense, (behind rent and salaries), yet few firms position their benefits as a vibrant part of compensation. Successful firms package their benefits with 'branded' collateral, both for existing and prospective hires. They integrate their packages and offerings within their "Intranet", providing their employees with tools to navigate, and maximize the value of their plans, and paths to which they can effectively access plan information.

They use tools like Hidden Paycheck or Fringe Facts to quantify the dollar value of their offerings, on a per employee basis. These reports can

be distributed via payroll, sent to employee's homes, or used in reviews. Reports like this can help the costs of benefits become real when reviewing performance, or discussing/negotiating employee compensation.

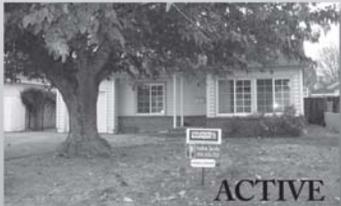
Typically, employee compensation is inflated 35-40% when including benefits costs. Don't forget to include all employer paid benefits such as: medical, dental, vision, life insurance, long term disability insurance, administration costs of flex/pretax plans, parking, vacation pay, sick pay, approved paid leave, automobile expense, education reimbursement, frequent flyer awards, and other de-minimus expenses. When properly depicted, the value and perception of plans are greatly increased.

Utilize low-cost benefits to build a benefits menu and package that rivals

# ANDREA L. JACOBS

## DIVORCE, PROBATES & REO'S

### AN EXCELLENT INVESTMENT + BUILT-IN EQUITY = FORECLOSURES!



ACTIVE



ACTIVE



ACTIVE



ACTIVE

Call Me For My Complete Inventory  
(805) 230-3348 • (818) 606-7515 Cell  
andreajacobs@earthlink.net



See Page 7

# Proud to Welcome!



**Leonard Levy,  
Esq.**



**Jan Frankel Schau,  
Esq.**

**Additional Neutrals Available Through  
ADR Services, Inc.**



**Hon.  
James  
Albracht (Ret.)**



**Eleanor Barr,  
Esq.**



**Hon.  
David  
Horowitz (Ret.)**



**Hon.  
Robert  
London (Ret.)**



**Jeffrey Palmer,  
Esq.**



**Hon.  
Thomas  
Schneider (Ret.)**

## Conference Rooms



firms of any size. Many firms offer great health and dental coverage. Yet, when they fail to round out their package by purchasing low cost benefits that can add significant value. Employer paid benefits such as vision care, group term life insurance, long term disability and long term care insurance, acupuncture and alternative care, accidental death, an Employee Assistance Plan (EAP) and travel insurance can be implemented with little fanfare and expense.

Many times these additional costs can be offset by a nominal contribution towards an entire benefits package rather than simply delivering them 'a gratis'. (Employee contributions towards a benefit package validate employee's interest and commitment to the plan. They also offset overall costs.) Even the smallest contribution requirement can give an employee, or covered dependents who might be covered/eligible elsewhere, a reason to waive off coverage. When adding these benefits, even the smallest employer can build a package that can attract talent and adequately compete, thus leveling the playing field.

Explore how Pre-Tax or cafeteria Style plans can expand your offerings and reduce your costs. Pre-tax plans, sometimes known as Cafeteria Plans, are one of the most under-utilized employee benefits. Typically, they allow employees to elect to pay for certain preference items before taxes, thus increasing the purchasing power for employees, and reducing taxes for both employees and employers alike.

Sometimes referred to as Section 125 plans (named after the IRS Code), they come in two variations: simple plans, referred to as Premium Only Plans (POP) allow for the pre-tax payment of premiums towards required employee contributions or for costs of dependent coverage. Typically, no testing or filings are required. They can also be used to pay for certain voluntary benefits.

Expanded plans, sometimes called Full Flex Plans, allow the employee to pay for such items as dependent child care, un-reimbursed health care expenses, and parking expense. These more complex plans require top-heavy testing, as well as increased IRS reporting and may preclude participation by principals and partners. The resulting collective payroll reductions reduce employer liabilities for workers compensation insurance and FICA tax.

Cafeteria plans have administration expenses (nominal), and must be carefully planned to minimize any exposures to sponsoring firms regarding un-reimbursed medical expenses. They also come with some "use it or lose it" requirements, making the communication of more expanded plans vitally important. When weighing the costs of administration versus benefits and tax savings, cafeteria plans create a win-win for employees and employers alike.

Look at how Health Savings Accounts can be used to change health care habits, reduce premiums, and increase personal wealth and compensation. HSAs might not be for everyone, but that's the real appeal. With health insurance costs rising annually at a rate of 15% and more, Consumer Directed Health Care Plans continue to evolve, dynamically, and are catching hold in all size firms.

The concept pairs a high deductible health insurance plan (read: lower premium), with a tax-deductible medical expense

**Lucie Barron, President**  
1900 Avenue of the Stars  
Suite 250  
Los Angeles, CA 90067



tel 310.201.0010  
fax 310.201.0016  
[www.adrservices.org](http://www.adrservices.org)

account (which looks much like a medical IRA). The HSA can be funded by the employee, employer, or combination of both. Limits are set annually by the IRS, with 2008 limits of \$2,900 for an individual or \$5,900 for a family.

Because the plans can create significant savings when compared to traditional co-pay or deductible PPO plans, the resulting premium savings/differential can be used to fund a portion of the account, matched by the employee. In this design, typically few benefits are payable until the covered employee reaches a high deductible and no RX card is provided. Benefits typically approach 100% after the employee or family reaches the deductible. (RX benefits are paid in full after the deductible is reached in many plans.) The account is used to pay any deductible and can be used for any health care related expense that is allowed by the IRS.

The key strategy in the development of HSA design was to integrate an element of consumerism into the purchase of health care, and allow free-markets to become effective, and end-users of health care to become end-payers. Because the account balances are owned by the employee, the design encourages changes in health care purchasing, by putting employees own dollars into the mix.

The HSA design works favorably for low utilization, younger employees, and for healthier families, and where the gross premium savings yield enough to fund significant portions of the HSA accounts.

Use "Executive Medical Expense Reimbursement Plans" as the ultimate retention tool. Imagine if you could give to any executive, attorney, partner, principal the elite benefit of providing a non-taxable (and completely tax

deductible) reimbursement for all of their (and their families if desired) health care expenses not covered by insurance. Such a plan can pay for any and every health care related expense – not taxable to the individual – allows a firm to cover a select class and effectively discriminate in favor of highly compensated.

Such a plan insulates the key person from the after-tax costs associated with many expenses not covered by insurance, including orthodontia, designer eyewear, contact lenses, and the broadening gap of what's not covered by insurance which continues to rise. This plan exists within this scope of IRS guidelines, and when instituted, they quickly become a valuable employee benefit. This type of plan is different from simply adopting an uninsured plan in your corporate minutes.

Although there is much discussion about possible reforms of health care, (particularly within California), employers will continue to be seen in the role of providing and delivering benefits, and therefore, have an opportunity to be seen favorably when packaging those plans. In spite of the many issues facing employers today, benefits can be a vibrant part of a company culture, and when properly designed and communicated, enhance morale, retain employees, and be seen as a vital part of compensation. ↗

Martin Levy, CLU/RHU is an employee benefits consultant and principal of Corporate Strategies Inc. ([www.CorporateStrategiesInc.com](http://www.CorporateStrategiesInc.com)) in Encino. He can be reached at (800) 914-3564 ext.12 or [Marty@Corpstrat.com](mailto:Marty@Corpstrat.com).

## GROSSLIGHT INSURANCE, INC.

*Superior service and quality products for your law firm*

### LAWYERS' PROFESSIONAL LIABILITY

ALL AREAS OF PRACTICE  
SMALL & LARGE FIRMS  
FULL TIME & PART TIME  
IN-HOUSE COUNSEL  
"A" RATED CARRIERS  
NO BROKER FEE  
NO MEMBERSHIP REQUIRED

**(310) 689-5325**

### ADDITIONAL PRODUCTS FOR BUSINESS & HOME

BUSINESS OWNERS' PACKAGE  
WORKERS' COMPENSATION  
EMPLOYMENT PRACTICE LIABILITY  
UMBRELLA  
FUDICIARY BONDS  
EMPLOYEE BENEFITS  
AUTO/BOATS/YACHTS  
HOMEOWNERS' / CONDO OWNERS'

**(310) 689-5344**

SINCE 1950

1333 WESTWOOD BOULEVARD . LOS ANGELES, CA 90024  
LICENSE NO.0247283

# Valley Community Legal Foundation Lights! Camera! Action!

## *The Law Day Gala*



MARCIA L. KRAFT, VCLF PRESIDENT

On Saturday evening, June 7, 2008, beginning at 6 p.m., the Valley Community Legal Foundation will hold its annual Law Day Gala and Fundraiser at CBS Studios on Radford Street, in Studio City. This year, the event will be even more fun filled and exciting than ever. We expect to have a record turnout since we will have exceptional food, great celebrities and fabulous auction items.

This year, the Armand Arabian Award (which will be presented by retired Supreme Court Justice Arabian) is being presented to Bill Kurtis. Bill Kurtis is a television journalist, producer, well-known former CBS News anchor and current host of Arts and Entertainment Network's crime

and news documentary shows, including *Investigative Reports*, *American Justice*, and *Cold Case Files*. Previously, he anchored CBS Morning News and was a popular news anchor of the CBS affiliate in Chicago. Kurtis began his career as a full-time anchor in Topeka, Kansas after deciding on a career in Journalism despite graduating from law school and passing the bar. His "big break" came when he warned the community of an approaching storm/tornado in 1966.

Our Master of Ceremonies will be Bill Handel of KFI-AM radio. Handel was born in Brazil and became one of the world's leading reproductive law experts. In 1989, Handel began doing a Saturday morning legal advice show.

The show was a unique combination of "marginal legal advice" and outrageous remarks. The show became a hit and both the show and Bill's daily am KFI talk show are now among the top rated morning shows. "Handel on the Law" has become syndicated. He has been on the air more than 13 years and his plain spoken, intelligent and entertaining remarks make him a favorite radio personality. We are confident he will make our Gala a relaxing but dynamic evening.

An added highlight will be our live auction run by Los Angeles City Councilman, Dennis Zine, who represents the West Valley's Third Council District. Zine is a LAPD reserve officer and prior to his current career, was a full-time police officer. Zine resides in the West San Fernando Valley and has 2 sons.

Of course, every year we have a silent and live auction. This year there will be many restaurant and event items to be auctioned as well as travel and sports memorabilia. Just accessing some of these items is reason enough to attend and to get some bargains!

Food will be provided by the caterer from CBS Studios and there is a choice of filet mignon with a cabernet portobello mushroom sauce or grilled salmon with dill sauce or penne pasta with vegetables plate. (No chicken!) Of particular note, during the cocktail hour, there will be a seafood bar with ahi tuna and crab and shrimp, etc.

Be sure to place your reservation early as a sell-out is a certainty and you don't want to miss it. Call the Bar office and speak with Linda at (818) 227 0490 to make your reservation NOW!

And remember, generosity counts! ♠

## Messenger Service Discounts to SFVBA Members



### 24th Year of Service to the San Fernando Valley/Southern California Legal Community

- Noon Court Run - same day filing in all So. Cal. Courts
- Process Serving Per Your Exact Specifications
- Last Minute Court Filings in All Southern California Courts
- Mobile Notary
- Custom Courier Routes
- Regular, Rush and Hot Rush
- Licensed/Bonded/Insured Uniformed Messengers

(818) 774-9111 • (323) 851-7500  
(310) 273-3002 • (805) 777-7170

"We Don't Promise Anything  
We Can't Deliver"

## HAS YOUR CLIENT BEEN BURNED BY A STOCKBROKER?

### SECURITIES LAW

#### Claims Against Stockbrokers

Stock Market Losses Caused by:  
Excessive Trading in Account  
Unsuitable Investments Misrepresentation  
Variable Annuities

### LAW OFFICES OF

JONATHAN W. EVANS & ASSOCIATES

31 Years in practice  
Arbitrator for Superior and  
Municipal Court

**NO RECOVERY – NO FEE  
FREE INITIAL CONSULTATION**

Call today for an appointment  
(818) 982-1881 • (800) 699-1881  
(213) 626-1881  
[www.stocklaw.com](http://www.stocklaw.com)

12711 Ventura Blvd., Suite 440  
Studio City, CA 91604

# U.S. Bankruptcy Court Central District of California

## Public Notice Re: Local Bankruptcy Rules Forms Effective March 1, 2008

The Bankruptcy Judges for the Central District of California approved optional new and revised Local Bankruptcy Rule Forms that become effective March 1, 2008, as follows:

Form Number	Title of Revised/New Local Bankruptcy Rules Forms
F 2016-2.1	Trustee's Notice of Motion and Motion Under Local Bankruptcy Rule 2016-2 for: Authorization to Employ Paraprofessionals, and/or Authorization to Pay Flat Fee to Tax Preparer; Notice of Opportunity to Request Hearing; Declaration of Trustee; and Declaration of Paraprofessional
F 2016-2.1A (New)	Order on Trustee's Motion Under Local Bankruptcy Rule 2016-2 For Authorization to Employ Paraprofessionals and/or Authorization to Pay Flat Fee to Tax Preparer
F 2016-2.2	Notice of Motion and Motion Under Local Bankruptcy Rule 2016-2 for Approval of Cash Disbursements by the Trustee; Opportunity to Request Hearing; and Declaration of Trustee
F 2016-2.2A (New)	Order on Trustee's Motion Under Local Bankruptcy Rule 2016-2 for Approval of Cash Disbursements by the Trustee

The new and revised Local Bankruptcy Rule Forms are available on the Court's web site [www.cacb.uscourts.gov](http://www.cacb.uscourts.gov) under *Forms/Rules/General Orders*. These documents are also available in printed format, for a fee, at the Intake Section of each division.



## Sometimes numbers are the only prints left behind.

Arxis Financial is a proven forensic accounting and litigation specialist. We will examine the financial data and help you determine the "bottom line." Arxis provides financial and valuation analysis needed to resolve a variety of legal disputes from family court to civil, criminal, and probate courts. In many cases our experts can help you reach a settlement. If trial or arbitration is required we give you the support you need to win.

**Chris Hamilton, CPA, CFE, CVA**  
**805.306.7890**  
[www.arxisfinancial.com](http://www.arxisfinancial.com)  
[chamilton@arxisgroup.com](mailto:chamilton@arxisgroup.com)



FINANCIAL, INC.

FORENSIC ACCOUNTING
BUSINESS VALUATION
FRAUD ANALYSIS

## True wealth is about more than money. It's about achieving life.®

For you a life well lived means more than money. It means supporting the things you care about. As part of that philosophy, we're proud to salute the organizations who help make a difference in our community. *Thank you, San Fernando Valley Bar Association, for the dedication.*

### Proud to salute the San Fernando Valley Bar Association

**Michaela Tarpenyans**  
Financial Advisor

**Cameron Mitchell**  
Financial Advisor

(805) 381-2631 / (805) 381-2603  
2815 Townsgate Road, Suite 300  
Westlake Village, CA 91361



**Merrill Lynch**

© 2008 Merrill Lynch, Pierce, Fenner & Smith Incorporated. Member SIPC.



**TOTAL MERRILL®**

## Re: New Optional Addendum to Chapter 13 Plan Form Effective March 1, 2008

The Bankruptcy Judges for the Central District of California approved a new optional Local Bankruptcy Rule Form that becomes effective March 1, 2008.

The new form titled *Addendum to Chapter 13 Plan Concerning Debtors Who are Repaying Debt Secured by a Mortgage on Real Property or a Lien on Personal Property the Debtor Occupies as the Debtor's Principal Residence* (form F 3015-1.1A), is available on the Court's web site [www.cacb.uscourts.gov](http://www.cacb.uscourts.gov), under *Forms/Rules/General Orders*. Instructions for its use are on the last page of the form. This form is also available in printed format, for a fee, at the Intake Section of each division. ↗

## Vanessa Salazar Joins SFVBA Staff



It is a great pleasure to be part of the San Fernando Valley Bar Association as the new Member Services Coordinator. I am responsible for providing administrative support to the SFVBA staff and members. My duties include maintaining the membership database and the MCLE tape library,

preparing invoices, reserving conference rooms, processing mail inquiries and requests, as well as other member services tasks. As the Member Services Coordinator for SFVBA, I hope to serve as a guiding tool for our members and help with any questions that might arise.

I graduated in 2005 from the University of California at Santa Cruz with a B.A., in Legal Studies and Latin American Studies. After my undergraduate studies, I had the opportunity to study abroad in Buenos Aires, Argentina for the summer and was able to explore the different parts of South America.

In 2006, I moved back to Los Angeles, where I am originally from, after being away for about five years. I began to work for a subrogation law firm in Sherman Oaks in the collections department. Thereafter, I worked for a sole practitioner with a focus on immigration and real estate.

While not working, I enjoy spending time with my family, watching movies and cooking. Recently, I moved to the Valley with my fiancé Art, a musician/custom car painter, and on December 22, 2007, we became the parents of a baby girl named Breana Jocelyn.

I believe the transition of becoming a new mom and returning to the work field will be a breeze with the great support that SFVBA offers. ↗

## RICHARD F. SPERLING, ESQ.



- Complex, contested, and collaborative family law matters
- Mediations
- Member, *Los Angeles Collaborative Family Law Association*  
*International Academy of Collaborative Professionals*
- Professor of Law:  
*Southern California Institute of Law*  
*California State University, Northridge*

**Sperling & Associates**  
5743 Corsa Avenue, Suite 116  
Westlake Village, CA 91362  
(818) 991-0345 • [sperlinglaw@hotmail.com](mailto:sperlinglaw@hotmail.com)

# U.S. District Court Central District of California

## Public Notice Re: Changes to the Local Civil and Criminal Rules

The Court has adopted the following amended Local Civil Rules, effective April 1, 2008:

**L.R. 37-2.2 Preparation of Joint Stipulation.** Following the conference of counsel, counsel for the moving party shall personally deliver, e-mail or fax to counsel for the opposing party the moving party's portion of the stipulation, together with all declarations and exhibits to be offered in support of the moving party's position. Unless the parties agree otherwise, within five (5) court days of receipt of the moving party's papers, counsel for the opposing party shall personally deliver, e-mail, or fax to counsel for the moving party the opposing party's portion of the stipulation, together with all declarations and exhibits to be offered in support of the opposing party's position. After the opposing party's papers are added to the stipulation by the moving party's counsel, the stipulation shall be provided to opposing counsel, who shall sign it (electronically or otherwise) and return it to counsel for the moving party, no later than the end of the next business day, so that it can be filed with the notice of motion.

**L.R. 65-10 Bonds or Undertakings - Cash Deposit.** In any civil proceeding, a cashier's check may be deposited with the

Clerk in lieu of any bond or undertaking requiring a personal or corporate surety. Such deposit shall be subject to all of the provisions of the F.R. Civ.P. applicable to bonds and undertakings.

**L.R. 79-5.1 Filing Under Seal - Procedures.** Except when authorized by statute, federal rule, or the Judicial Conference of the United States, no case or document shall be filed under seal without prior approval by the Court. Where approval is required, a written application and a proposed order shall be presented to the judge along with the document submitted for filing under seal. The proposed order shall address both the sealing of the application and order itself, if appropriate. The original and judge's copy of the document shall be sealed in separate envelopes with a copy of the title page attached to the front of each envelope. Conformed copies need not be placed in sealed envelopes. Where under-seal filings are authorized by statute or rule, the authority therefor shall appear on the title page of the proposed filing. Applications and Orders to Seal, along with the material to be placed under seal, shall not

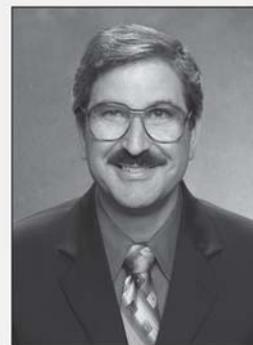
*continued on page 18*

# When Bankruptcy May Be the Best Solution...

Choose an experienced & knowledgeable attorney who provides personal & timely attention and recommends bankruptcy only when it is the best solution.

Law Offices of Steven R. Fox  
Bankruptcy & Related Matters

Debtor and Creditor Representation  
Chapter 11 Reorganization  
Bankruptcy Litigation  
Developing and Rebuilding Companies



17835 Ventura Blvd., Suite 306  
Encino, CA 91316 ■ (818) 774-3545  
[SRFox@FoxLaw.com](mailto:SRFox@FoxLaw.com)

# Nominating Committee Seeks Candidates for Board of Trustees Election

ANGELA M. HUTCHINSON, EDITOR

SFVBA Members interested in joining the Board of Trustees are encouraged to submit an application to the Nominating Committee. The deadline for submissions is Thursday, May 23.

The primary role of the SFVBA Board of Trustees is to set forth policy, determine program and project viability and oversee the association's finances.

Trustees must be knowledgeable about the Bar's policy and able to articulate information to the public, staff or inquiring members.

Since Trustees generally are elected to two-year terms, the Committee strives to nominate the most qualified leaders to office. President Sue Bendavid says, "We are seeking candidates who are committed to the future development and growth of the SFVBA".

"We want our Board of Trustees to reflect the vast diversity of our membership from areas of practice to members of law firms to sole practitioners," says Immediate Past President Patricia McCabe, who will Chair the Nominating Committee.

"For over 80 years, the SFVBA has served its membership and the public with distinction. It has been a strong voice for the San Fernando Valley legal community.

"Members of the Board of Trustees have an opportunity to develop their practice through networking and referral opportunities, work closely with local Bench officers, develop continuing legal education programs and design better member benefits and services for the membership, all while working towards a better future for our Bar.

While the time commitment will vary for each individual on the Board of Trustees, the Trustees are encouraged to attend as many committee or sections meetings as their schedule permits and are expected to actively support all SFVBA's activities.

Other responsibilities include attending a Board retreat held in October, the annual Installation Gala scheduled for September and other SFVBA special events. Board of Trustees are expected to attend monthly Board meetings which are held at the Bar offices at 6:00 p.m. on the second Tuesday of each month.

If you are dedicated to SFVBA's mission, contact Executive Director Liz Post at [epost@sfvba.org](mailto:epost@sfvba.org) or (818) 227-0490, ext. 101 for an application today. 📧

## Hoefflin & Associates, A Law Corporation

*Personalized representation to attain client goals*

Hoefflin & Associates delivers results by putting client interests first and using a team-based approach to creatively, intelligently, and effectively resolve legal matters. Specializing in disputes and litigation including:

- Real Estate
- Partnerships/LLC's
- Business and Corporate
- Family Trusts
- Executive Employment
- Alternate Dispute Resolution
- Entertainment

*Refer with confidence*



left to right

Steven A. Meadville, Esq., Of Counsel ◇ Cynthia R. Hodes, Esq.  
Richard M. Hoefflin, Esq. ◇ Jason M. Burrows, Esq.

2659 Townsgate Road, Suite 232  
Westlake Village, CA 91361  
805.497.8605  
[www.hoefflinlaw.com](http://www.hoefflinlaw.com)

## IMPORTANT DATES TO REMEMBER

### May 23

Nomination Form must be received by 5:00 p.m.

### June 10

Nominating Committee issues Report to Secretary

### July 1

Nomination Committee Report mailed to members

### July 25

Additional nominations signed by 20 active members must be received by 5:00 p.m. to the Secretary.

### August 15

Ballots mailed to members

### September 10

Board of Trustees Election

# Santa Clarita Valley Bar Association Freedom Isn't Free



**TAMIKO B. HERRON, SCVBA PRESIDENT**

Our bar association's May 15, 2008 dinner meeting will focus on family law issues with updates from the bench. Plan to join us at 6:00 p.m. at Marie Callender's in Valencia.

Memorial Day has become the summer Kick-off holiday - a well-deserved three day weekend with barbecues, family, friends and fun! We live in a country where we are free to live as we choose and enjoy the fruits of our labor. But that freedom has come at a great cost. Memorial Day is a time that has been set aside to honor the price that has been paid for our freedom.

In 1971, Congress declared Memorial Day a national holiday to be celebrated at Arlington National Cemetery with a ceremony in which a small flag is placed on each grave, honoring the contributions of those who have died in defense of their country, and a wreath is laid at the tomb of the

Unknown Soldier. The Tomb of the Unknown Soldier contains the remains of unknown American soldiers from World Wars I and II, the Korean Conflict and the Vietnam War. Each was presented with the Medal of Honor at the time of interment.

So as we enjoy our long weekend with our families and friends, let us also commemorate those fallen Americans who have given everything and paid the ultimate price in order to preserve the greatness of this nation - our freedom.

*I watched the flag pass by one day.  
It fluttered in the breeze.  
A young Marine saluted it,  
and then he stood at ease.  
I looked at him in uniform  
So young, so tall, so proud,  
He'd stand out in any crowd.  
I thought how many men like him  
Had fallen through the years.*

*How many died on foreign soil?  
How many mothers' tears?  
How many pilots' planes shot down?  
How many died at sea?  
How many foxholes were soldiers' graves?  
No, freedom isn't free.*

*I heard the sound of TAPS one night,  
When everything was still  
I listened to the bugler play  
And felt a sudden chill.  
I wondered just how many times  
That TAPS had meant "Amen,"  
When a flag had draped a coffin  
Of a brother or a friend.  
I thought of all the children,  
Of the mothers and the wives,  
Of fathers, sons and husbands  
With interrupted lives.  
I thought about a graveyard  
At the bottom of the sea  
Of unmarked graves in Arlington.  
No, freedom isn't free.*

~Kelly Strong

## To Aid Families In those moments when difficult issues arise



Richard Lewis, Esq.  
Attorney at Law

Past president  
of the San Fernando  
Valley Bar Association.

- **Family Law**
- **Probate**
- **Estate Planning**

Providing  
services to the  
San Fernando Valley  
for over 18 years



**(818) 704-0585**  
www.RichardLewis.com

## KEEP YOUR MONEY IN YOUR POCKET!

How to turn your out of pocket medical expenses into tax deductions...

- DISCRIMINATORY MEDICAL EXPENSE PLANS
- CAFETERIA PLANS
- HEALTH SAVINGS ACCOUNTS
- FLEXIBLE SPENDING ACCOUNTS
- EXECUTIVE COMPENSATION

CALL TODAY  
**1-800-914-3564**  
extension 12

Professionals everywhere are struggling with rising Health Insurance premiums and higher non-deductible out of pocket expenses.

Whether it's deductibles, co-pays, dental, vision or therapy expenses...we can show you how to turn after tax expenses into tax-deductible dollars...



16255 Ventura Boulevard / Suite 320  
Encino, California 91436 / www.corpstrat.com  
info@corpstrat.com / CA Lic. # 0C24367

**L.A. EXPRESS APPRAISALS****Patti Kraakevik:****Licensed General****Certified Appraiser****25+ years experience**

Federal Estate Tax - Estate Tax Planning, including Gift Taxes  
 Single Family Residences - Apartment Buildings  
 Condos - Commercial/Industrial Buildings  
 Business Valuations - Discount Analysis

*Located in the Encino Law Center*  
 15915 Ventura Boulevard, Suite 303  
 Encino, California 91436  
 Tel: 818.343.7802 • 310.832.5211 Fax: 310.831.6954

CA Lic. # AG016568

*U.S. District Court, continued from page 15*

be electronically filed but shall be filed manually in the manner prescribed by Local Rule 79-5. A Notice of Manual Filing shall also be electronically filed identifying materials being manually filed.

**L.R. 83-2.7 Notification of Attorney Change of Name, Address, Firm Association, Telephone Number, Facsimile Number or E-Mail Address.** An attorney who is a member of the bar of this Court, or who has been authorized to appear in a case in this Court, and who changes his or her name, office address (or residence address if no office is maintained), law firm association, telephone number, facsimile number or e-mail address, shall, within five (5) days of the change, notify the Clerk of Court in writing. If any actions are currently pending, the attorney shall file and serve a copy of the notice upon all parties.

The Court has adopted the following amended Local Criminal Rule, effective April 1, 2008:

**L.Crim.R. 57-3.4 Settlement Judge.** The role of the settlement judge shall be limited to facilitating a voluntary settlement between parties in criminal cases. The settlement judge shall not preside over any aspect of the case other than facilitation of a voluntary settlement according to this Rule. All matters related to the case other than settlement shall be handled by the trial judge.

The Local Civil and Criminal Rules are available on the Court's website at [www.cacd.uscourts.gov](http://www.cacd.uscourts.gov). ↗

LAW OFFICES

**PISEGNA & ZIMMERMAN**

WILLIAM ZIMMERMAN &amp; LORI DECRISTO

Attorneys at Law

**SOCIAL SECURITY DISABILITY**

All cases on Contingency Fee Basis - 25 years Experience

**Accepting Cases From:**

Los Angeles County  
 Ventura County  
 Santa Barbara County  
 San Bernardino County  
 Riverside County  
 Kern County

5170 N. SEPULVEDA BOULEVARD, SUITE 230  
 SHERMAN OAKS, CALIFORNIA 91403

TEL: (818) 377-2200

FAX: (818) 377-2211

*Referral Fees paid within Guidelines*

**When You're  
 Ready to Shake  
 on a Deal...**

Is your client ready to  
 expand via acquisition?  
 If so, you want assurance  
 that you will receive practical  
 advice, speed and efficiency from  
 your legal team.

Get the strategic legal advice you need  
 from a former big-firm lawyer with thirteen  
 years of M&A experience. Without the big  
 firm price tag.

**Crowley  
 Corporate  
 LEGAL STRATEGY**

To get the deal done, call  
 Matt Crowley at 818.703.7372  
[www.crowleystrategy.com](http://www.crowleystrategy.com)



## ATTORNEY TO ATTORNEY REFERRALS...

### APPEALS & TRIALS

\$125/hour. I'm an experienced trial/appellate attorney, Law Review. I'll handle your appeals, trials or assist with litigation. Alan Goldberg (818) 421-5328.

### EMPLOYMENT LITIGATION

Sexual Harassment Discrimination, Wrongful Termination, QuiTam/ Whistleblower, Overtime Violations, etc. 25% Referral Fee paid to attorneys per State Bar Rules. Law Offices of Jill B. Shigut (818) 992-2930.

### PERSONAL INJURY/ WRONGFUL TERMINATION

25-30% Referral Fee paid to attorneys on all personal injury, products liability, wrongful termination, sexual harassment, overtime violations and discrimination. Firm (Flaig, Mirrokian & Gordon LLP) has over 25 years combined experience. Contact Donald W. Flaig, Esq. (818) 255-0800 or dflaig@fmglp.com.

### STATE BAR CERT. WORKERS COMP SPECIALIST

Over 30 years experience-quality practice. 20% Referral fee paid to attorneys per State Bar rules. Goodchild & Duffy, PLC. (818) 380-1600.

### EMPLOYMENT LAWYERS GROUP

Terminations • Sexual Harassment • Disability Pregnancy • Medical Conditions • Unpaid Wages & Commissions • Referral Fees Paid per State Bar Rules • 15 Years in Sherman Oaks doing Labor Law; near 100% Success Rate • Contact Karl Gerber (818) 783-7300.

## EXPERT...

### STATE BAR DEFENSE & PREVENTATIVE LAW

Former: State Bar Prosecutor; Judge Pro Tem. Legal Malpractice Expert, Bd. Certified CA & ABA. BS, MBA, JD, CAOC, ASCDC, A.V. (818) 986-9890 Fmr. Chair SFBA Ethics, Litigation. Phillip Feldman. www.LegalMalpracticeExperts.com. StateBarDefense@aol.com

## SPACE AVAILABLE...

### ENCINO

High-Rise Offices. Corner office suite in full service law firm. Beautiful views and well-appointed interiors. Excellent location. Up to 4 offices available. Conference room/ kitchen access, two secretarial bays, phone system/voicemail, receptionist, Internet, copiers, scanners, fax, etc. Please contact David Adelman at (818) 382-6200.

Office in Class-A Encino office building suite. Large windows. Optional secretary well. Includes use of shared space, conference room and new amenities. \$1,300. Call (818) 906-2727.

### SHERMAN OAKS

Citibank Building 12th Floor Suite to share. Large private northern view office plus secretarial bay. All amenities available including secretarial. Call (818) 981-8870.

### VALENCIA

Office space and virtual offices. Great location, full featured phone system, receptionist, conference room, etc. Virtual offices available (mail, phone, and conference room) (661) 414-7100.

### VAN NUYS

Ground floor – 1,570 to 4,745 sq. ft. available. 2 blocks from the Civic Center. New stone entry, carpet and paint. Law library, conference room included. (818) 756-2000.

### WOODLAND HILLS

Share office space at 20700 Ventura Blvd., Ste. 220. \$1,000/mo. Window offices available. Secretarial bay. Available immediately. Call (818) 992-6588.

Up to 3 offices and 3 secretarial bays available in prime Woodland Hills location, available approx. June 1. State of the art technology, individual storage areas, beautiful campus atmosphere. E-mail Michael@mirmanbubman.com.

### OFFICE SPACE AND/OR PART TIME CONFERENCE ROOM USE

Do you live in Valencia and need to reduce commute time? Do you have a Valley office and want to meet clients in Valencia? Full time office for rent in beautiful Valencia professional building, central atrium with water fountains and falls, easy parking, right off the 5 Freeway and Newhall Ranch Road. Office is furnished. Access to Internet and all office machines included with rental. Conference room rental only \$175 per month for 8 to 10 hours. Call David at (310) 266 8390 or email David@DLHpatent.com.

## SUPPORT SERVICES...

### NOTARY OF THE VALLEY

Traveling Notary Public. 24 hours-7 Days. Attorneys' Office • Clients' Office • Homes Hospitals • Jails. David Kaplan (818) 902-3853 SFVBA Assoc. Mbr. www.notaryofthevalley.com.

### VICTORY VIDEO - WAYNE MARIEN, CLVS

Depositions • Day-In-The-Life Documentary Ethical Wills • Site Surveys • Mock Trials Settlement Documentary • Video Editing Video/Transcript Encoding & Syncing (805) 404-3345 • victoryvid@mac.com.

### HIGH-CONFLICT COUPLES COURT MANDATED SERVICES

Certified by L.A. Superior Court, Renee Leff, J.D., MFT, FSCIPP, offers high conflict co-parenting classes that satisfies court-mandated certification requirements for couples. Offices in Woodland Hills and Tarzana. Call Renee Leff (818) 734-9602.

## HELP WANTED...

### ATTORNEY EMPLOYMENT

Opportunity for Attorney with little or no experience to become part of a team in a private office. Practice is broad based, including general civil, family law, business, real estate and bankruptcy. Woodland Hills. (818)348-3806.

## -EXPERT WITNESS- CONSTRUCTION

**40 YEARS  
CONSTRUCTION EXPERIENCE**

### SPECIALTIES:

Lawsuit Preparation/Residential Construction, Single and Multi-family, Hillside Construction, Foundations, Concrete, Floors, Tile, Stone, Retaining Walls, Waterproofing, Water Damages, Roofing, Carpentry/Rough Framing, Stairs, Materials/Costs, Building Codes, Construction Contracts.

### CIVIL EXPERIENCE:

Construction defect cases for insurance companies and attorneys since 1992

## COOK CONSTRUCTION COMPANY

STEPHEN M. COOK

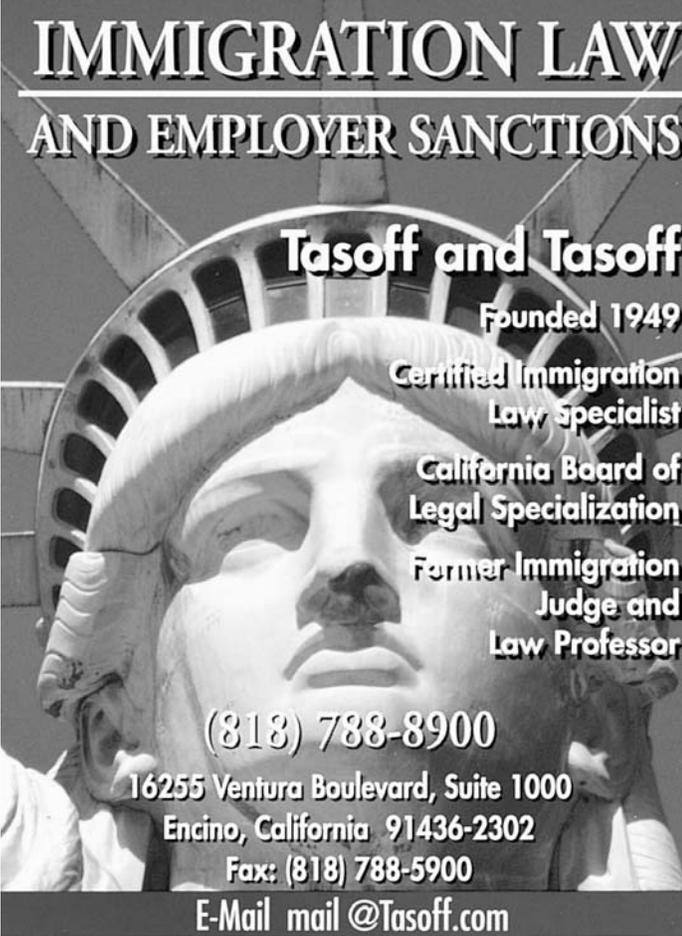
General Contractors License B431852  
Graduate study in Construction  
L.A. Business College, 1972

Tel: **818-438-4535** Fax: 818-595-0028

Email: [scook16121@aol.com](mailto:scook16121@aol.com)

7131 Owensmouth Ave., Canoga Park, CA 91303

# IMMIGRATION LAW AND EMPLOYER SANCTIONS



**Tasoff and Tasoff**  
 Founded 1949  
 Certified Immigration  
 Law Specialist  
 California Board of  
 Legal Specialization  
 Former Immigration  
 Judge and  
 Law Professor

(818) 788-8900  
 16255 Ventura Boulevard, Suite 1000  
 Encino, California 91436-2302  
 Fax: (818) 788-5900  
 E-Mail [mail@Tasoff.com](mailto:mail@Tasoff.com)

*College Students Learn about Life, continued from page 6*

opportunity for me to share my more than 25 years of legal expertise by mentoring young people aspiring to become lawyers. I provide the students with a real hands-on experience of the court process allowing them to watch attorneys actually appearing in front of a judge to represent their clients' best interest. My shadows are introduced to court personnel and procedures culminating an inspirational morning with lunch and informative question and answer forum. I enjoy the interaction with the students and urge other attorneys to participate."

This project has been so successful that in the fall of 2007, San Francisco Bay Area and San Diego have each launched JusticeCorps programs. Charles is one such Bay Area JusticeCorps member. He grew up in Reseda, and is obtaining his undergraduate degree from UC Berkeley. Charles said, "Choosing to enroll in JusticeCorps was a no-brainer for me. I have always enjoyed serving others, and as an African-American privileged enough to attend Berkeley, I feel especially obligated to help those who have not been given the opportunities I have." 🐾

Visit [www.courtinfo.ca.gov/programs/justicecorps/](http://www.courtinfo.ca.gov/programs/justicecorps/) for more information on the statewide JusticeCorps program. For information on the Los Angeles area program or to become a Shadow Day mentor, contact Jennifer Kalish, Program Director at [jkalish@lasuperiorcourt.org](mailto:jkalish@lasuperiorcourt.org).

## DON'T GET CAUGHT IN A DRAFT

**GAIL A. FORMAN**  
ATTORNEY AT LAW

**Law Review**  
Former Managing Editor

*Effective, Eloquent  
Legal Memoranda*



- ✓ Motions
- ✓ Pleadings
- ✓ Oppositions
- ✓ Replies
- ✓ Discovery
- ✓ Briefs
- ✓ Research

Law Office of Gail A. Forman  
 (818) 591-1434 • [formanlaw@sbcglobal.net](mailto:formanlaw@sbcglobal.net)  
 Providing drafting services since 2001 • References and CV upon request

## SEYMOUR I. AMSTER



Attorney at Law

- Member of the SFVBA  
Board of Trustees since 2002
- Experienced in handling  
Appellate, Federal and State  
Criminal Cases
- Certified Criminal Law Specialist,  
Certified by the Board of Legal  
Specialization of the State Bar  
of California

6320 Van Nuys Boulevard, Suite 300  
 Van Nuys, CA 91401

**(818) 947-0104 Fax: (818) 781-8180**  
[siaesq1@aol.com](mailto:siaesq1@aol.com)

# *Answers & Solutions*



**m & r**  
MICHELMAN & ROBINSON, LLP

ATTORNEYS AT LAW

[www.mrllp.com](http://www.mrllp.com)

***Michelman & Robinson, LLP is one of San Fernando Valley's largest full service law firms and is dedicated to bringing its clients the highest quality legal services.***

Business & Commercial Litigation ▪ Legislative & Administrative Advocacy ▪ Professional Liability Advice & Litigation ▪ Insurance Coverage & Bad Faith Litigation ▪ Premium Financing ▪ Labor & Employment ▪ Real Estate & Commercial Leasing ▪ Corporate, Securities & Business Transactions ▪ Banking ▪ Intellectual Property ▪ Unfair Competition & Trade Secrets ▪ Appellant Advocacy ▪ Insurance Defense ▪ Healthcare & Medical Law

*Los Angeles Office* ▪ 15760 Ventura Boulevard Suite 500 ▪ Encino, CA 91436 ▪ (818) 783-5530  
*Orange County Office* ▪ 4 Hutton Centre Suite 300 ▪ Santa Ana, CA 92707 ▪ (714) 577-7990  
*San Francisco Office* ▪ 455 Market Street Suite 1420 ▪ San Francisco, CA 94105 ▪ (415) 882-1570

# Stay Right Where You Are!

## *Is your Option at Market? What's Market?*

For answers to these and other tenant questions,  
call us today. You'll like the answers we have.



**Consultations ■ Relocations of Office Facilities ■ Acquisitions of Office Properties**  
**Dispositions of Office Properties ■ Subleasing of Excess Office Space**  
**Renewals of Leases at Existing Facilities ■ Representation for the Exercising of Options**  
**Representation for Expansions at Existing Facilities ■ Lease Restructuring**



**MAZ**  **ROW**  
**COMMERCIAL, INC.**  
*Tenant Representation & Advisory Real Estate Services*

818.757.1164 ■ [www.tenantadvisory.com](http://www.tenantadvisory.com)



# May Events

## Intellectual Property, Entertainment & Internet Law Section

**Topic:** Measuring Consumer Attitudes and Behavior in Intellectual Property Litigation

**Speaker:** Dr. Bruce Isaacson, President  
Marylander Marketing Research

**Date:** May 9

**Time:** 12:00 noon

**Place:** SFVBA Conference Room  
21250 Califa Street, Suite 113, Woodland Hills

**Cost:** \$30 members prepaid; \$40 at the door  
\$40 non-members prepaid; \$50 at the door

**MCLE:** 1 Hour

## Probate & Estate Planning Section

**Topic:** View from the Bench

**Panel:** Judge Mitchell Beckloff and Judge Frank Johnson

**Date:** May 13

**Time:** 12:00 noon

**Place:** Monterey at Encino Restaurant, Encino

**Cost:** \$35 members prepaid; \$45 at the door  
\$45 non-members prepaid; \$55 at the door

**MCLE:** 1 Hour

## Small Firm & Sole Practitioner Section

**Topic:** Strategies to Limit Deadbeat Client Conflict

**Speaker:** Douglas Wolf, Esq.

**Date:** May 15

**Time:** 12:00 noon

**Place:** SFVBA Conference Room  
21250 Califa Street, Suite 113, Woodland Hills

**Cost:** \$30 members prepaid; \$40 at the door  
\$40 non-members prepaid; \$50 at the door

**MCLE:** 1 Hour

## Santa Clarita Valley Bar Association

**Topic:** Updates from the Family Law Bench

**Panel:** Commr. Patricia Ito and Commr. Scott Silverman

**Date:** May 15

**Time:** 6:00 p.m.

**Place:** Marie Callender's, Valencia

**Cost:** \$30 members prepaid; \$40 at the door

**MCLE:** 1 Hour

## Family Law Section

**Topic:** Establishing Boundaries for Minor's Counsel

**Panel:** Commissioner Amy Pellman;  
Kevin Mooney, Esq.; and John Carlson, Esq.

**Date:** May 19

**Time:** 5:30 p.m.

**Place:** Monterey at Encino Restaurant, Encino

**Cost:** \$45 members prepaid; \$55 at the door  
\$55 non-members prepaid; \$65 at the door

**MCLE:** 1 Hour

## Workers' Compensation Section

**Topic:** Case Law Update

**Speaker:** Hon. Mark Kahn, Associate Chief Judge  
Department of Industrial Relations

**Date:** May 21

**Time:** 12:00 noon

**Place:** Monterey at Encino Restaurant, Encino

**Cost:** \$35 members prepaid; \$45 at the door  
\$45 non-members prepaid; \$55 at the door

**MCLE:** 1 Hour

## Business Law, Real Property & Bankruptcy Section

**Topic:** Buy-Sell Agreements for Owners of Closely-Held Businesses

**Speaker:** Bill Staley, Esq.

**Date:** May 28

**Time:** 12:00 noon

**Place:** SFVBA Conference Room  
21250 Califa Street, Suite 113, Woodland Hills

**Cost:** \$30 members prepaid; \$40 at the door  
\$40 non-members prepaid; \$50 at the door

**MCLE:** 1 Hour

## Litigation Section

**Topic:** Litigating Franchise Cases

**Speaker:** David Gurnick of Lewitt Hackman et al.

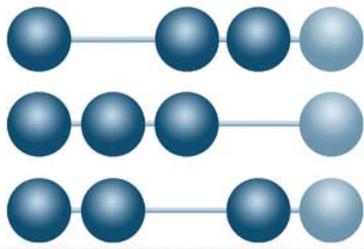
**Date:** May 29

**Time:** 6:00 p.m.

**Place:** SFVBA Conference Room  
21250 Califa Street, Suite 113, Woodland Hills

**Cost:** \$35 members prepaid; \$45 at the door  
\$45 non-members prepaid; \$55 at the door

**MCLE:** 1 Hour



**KRYCLER  
ERVIN  
TAUBMAN &  
WALHEIM**

AN ACCOUNTANCY CORPORATION

Phone: (818)995-1040

Fax: (818)995-4124

15303 Ventura Boulevard, Suite 1040

Sherman Oaks, CA 91403

E-mail: [INFO@KETW.COM](mailto:INFO@KETW.COM)

Visit us @ [www.KETW.COM](http://www.KETW.COM)

**Litigation Support • Expert Witness  
Forensic Accountants • Family Law Matters  
Business Valuations • Loss of Earnings • Damages**

**OFFICIAL SPONSORS OF THE  
SAN FERNANDO VALLEY BAR ASSOCIATION**

**Member SEC Practice Section  
American Institute of Certified Public Accountants**

*When you need more than just numbers...you can count on us...*

*Call Mike Krycler or Ken Walheim*



**SAN FERNANDO VALLEY BAR**  
A s s o c i a t i o n  
*founded in 1926*

21250 Califa Street, Suite 113  
Woodland Hills, CA 91367

Return Service Requested

PRESORTED  
STANDARD  
U.S. POSTAGE PAID  
CANOGA PARK, CA  
PERMIT NO. 348