



VCBA MISSION STATEMENT

To promote legal excellence, high ethical standards and professional conduct in the practice of law;
 To improve access to legal services for all people in Ventura County; and
 To work to improve the administration of justice.

CITATIONS

N O V E M B E R - T W O T H O U S A N D S I X



Page 6
 By Ricarda Bennett

LOYE M. BARTON

JOEL MARK

DONNA LEWIS

DON PYNE

LOUIS J. VIGORITA

VERNA R. KAGAN

ED BUCKLE

STEVE HENDERSON

| | |
|--|-----------------|
| PRESIDENT'S MESSAGE: HANGING WITH THE SUPREMES | 3 |
| LETTERS TO THE EDITOR | 5 |
| REFLECTIONS ON THE LIFE OF RICHARD GOLDMAN | 8 |
| HEEDING OUR NOBLER ANGELS, DEAN RICHARD GOLDMAN | 9 |
| UNREPORTED INCOME'S EFFECT ON FAMILY LAW | 17 |
| WE READ, SO YOU DON'T HAVE TO | 18,19,20 |
| COMP BENEFITS INCREASE | 18 |
| PRO BONO HIGHLIGHTS | 19 |
| COLLABORATIVE CORNER | 20 |
| YOU BE THE JUDGE: BEHIND THE STEERING WHEEL OF JEWISH LAW | 23 |
| EAR TO THE WALL | 23 |
| EXEC'S DOT... DOT... DOT | 26 |

Forensic Accounting

Economic Damage Calculations ♦
Business Valuations ♦ Family Law
Financial Issues ♦ Tax Issues




Michael C. Eulau, CPA

MBA, Finance, University of Chicago

MSc, Economics, London School of Economics

Over 15 Years Experience



Eulau Accountancy Corporation
200 E. Santa Clara Street, Suite 200
Ventura, CA 93001

Phone (805) 641-1040



PRESIDENT'S MESSAGE: HANGING WITH THE SUPREMES

By Loye M. Barton

It was a tough job, but somebody had to do it. On the evening of October 2, 2006, representing the Ventura County Bar Association, I ventured to the Santa Barbara Museum of Art to help host the California Supreme Court on the eve of a special oral argument session.

Along with **Judge Jack Smiley** and attorney **Lynn Smiley**, I had the pleasure – truly – of escorting Justice Joyce Kennard through the 350 or so attendees who were there to commune with the Supremes up close and personal. I was so mesmerized with the grace, wit and comfort of Justice Kennard, that I missed hors d'oeuvres and most of the artwork offered on the three floors of the museum.

While I was chatting with Justice Kennard and the dozens of other attorneys and judges who sought her out, and the officers there to protect her and the other justices, a number of Ventura attorneys enjoyed the ambience and intellect of the evening.

Carmen Ramírez representing the State Board of Governors hosted Justice Carlos Moreno, **Don and Carol Hurley, Jon Light, Matt Guasco, Wendy Lascher, Al Vargas, Tina Rasnow, Alex Gutierrez, Linda Ash, Michael Case, Ben Engle, Jim Lingl** and **Aris Karakalos** mingled with Chief Justice George and Associate Justices Kathryn Werdegar, Ming Chin, Marvin Baxter and Caro Corrigan. I hoarded Justice Kennard, and did not see Carmen and Justice Moreno during the evening. (Mrs. Moreno joined the Justice Kennard group for most of the night and was a lovely addition.) If I missed anyone, my sincere apologies.

The special oral argument session is part of Chief Justice George's outreach program to bring the court to some of the people some of the time. I did not attend the oral arguments, but I did have the opportunity to see the look of pure delight and admiration on the faces of the law students who attended.

Their experience was akin to my first look at Yosemite National Park, amazing and better than any expectation.

The only planning glitch of the entire affair was the conflict with Yom Kippur.

The next big event is the annual Ventura County Bar Association installation and awards dinner on November 18, 2006, at the Residence Inn by Marriott. All will have the opportunity to mingle with our equally impressive local judges and justices and reacquaint with colleagues for an evening of honor, drink, food, dance and fun. By the time you read this article, you should have received your invitation tied with a familiar bow. If you did not, call Steve Henderson.

(You will note the word "dance" in the above paragraph. **Steve Henderson, Matt Guasco** and **Don Hurley** have been giving me grief over adding dancing – for those of you who like to shake a leg, or just want some fun exercise – help me get the naysayer trio on the dance floor).

The event is also a chance to support the Volunteer Lawyers Services Program by bidding on silent and live auctions items. **Jon Light** was last year's auctioneer and he has agreed to repeat. Come join us for an event that rivals Hanging with the Supremes.

Loye Barton is VCBA President. She is a partner at Norman, Dowler, Sawyer, Israel, Walker & Barton in Ventura.

2006 VCBA BOARD OF DIRECTORS

OFFICERS

President

Loye M. Barton

President-Elect

Jonathan Fraser Light

Secretary-Treasurer

Matthew P. Guasco

Past-President

Donald O. Hurley

Executive Director

Steve Henderson, CAE

BOARD OF DIRECTORS

| | |
|-----------------------|---------------------|
| Nancy D. Aronson | Jody C. Moore |
| Benjamin J. Engle | Susan B. Ratzkin |
| Steven S. Feder | Gilbert A. Romero |
| Erik B. Feingold | Mary C. Shea |
| Gregory L. Johnson | Anthony R. Strauss |
| Kenneth W. Kossoff | Russell A. Takasugi |
| Jeanne M. Kvale | Gregory D. Totten |
| Joel Mark | Michael A. Velthoen |
| Michael C. McMahon | Joel R. Villaseñor |
| Al Vargas, Barristers | |

CITATIONS EDITORIAL BOARD

Managing Editor
Wendy C. Lascher

Co-Editor
Al Vargas

Publisher, CEO
Steve Henderson

Graphics/Production
J.P. McWaters

| | |
|-------------------|---------------------|
| Kristine Anderson | Ellen M. Murphy |
| Karen B. Darnall | Gregory T. May |
| Terence Geoghegan | Michael L. McQueen |
| Mark E. Hancock | Michael R. Sment |
| Panda L. Kroll | Michael A. Velthoen |
| Robert I. Long | Louis J. Vigorita |
| Angela V. Lopez | Joel R. Villaseñor |
| Aris Karakalos | |

CITATIONS is published monthly by the Ventura County Bar Association. Editorial content and policy are solely the responsibility of the Ventura County Bar Association.

Submit all advertising, classified and calendar matters to: Submit all editorial matters to:

| | |
|---------------------------|-----------------------|
| VCBA | Al Vargas |
| 4475 Market St., Suite B, | Co-Editor |
| Ventura, CA 93003 | CITATIONS |
| Attn: Executive Director | P.O. Box 25540 |
| t: 805.650.7599 | Ventura, CA 93002 |
| f: 805.650.8059 | t: 805.648.3228 |
| e: bar@vcba.org | f: 805.643.7692 |
| w: www.vcba.org | e: Alfred@lascher.com |

From conference room to courtroom, Pacific Coast has got you covered!

Pacific Coast has been
the most trusted name in
court reporting in Ventura
County for over 30 years.
We can support you...



from the first deposition...

- Complimentary, well-equipped conference rooms in both our Ventura and Woodland Hills locations
- Videoconferencing capabilities
- High-quality realtime court reporting
- Complete in-house videography and trial presentation capabilities
- Full-service document depository including document storage and retrieval, document identification, scanning and copying



...all the way to trial.

**PACIFIC COAST
COURT REPORTERS**



A LEGALINK COMPANY
www.legalink.com

Pacific Coast Court Reporters
1363 Donlon St, Suite 8
Ventura, CA 93003-5638
tel (800) 438-2226

20750 Ventura Blvd, Suite 440
Woodland Hills, CA 91364
tel (818) 715-9122

Free CLE Offer

Learn more about the latest in
technology and receive
1.0 hours of CLE credit.
Call **(818) 802-8781** or email us
at sreed@legalink.com.

LETTERS TO THE EDITOR

Editor:

Interestingly enough, Gov. Davis signed a bill into law in 2003 that will affect WC rates this January 2007 [see article on page 18]. This trigger to the increase of average weekly wage does help those injured at work. However the draconian cuts of SB899 more than satisfied the insurance companies and their stockholders. Warren Buffet has purchased several WC Insurance Companies in California since he felt they were excellent buys. Apparently, they make more money than they pay out and are attractive to his Berkshire Hathaway Mutual Fund. By cutting benefits to workers while minimally reducing the premiums to employers, they are considered a good buy to Buffet.

The question we must ask the Governor is whether it is better to serve the stockholders of public corporations at the expense of injured workers. If the people of California feel that the answer is no, then they should vote for Angelides this November. If they answer yes, then they should not complain when they are unable to survive on work comp benefits after an injury at work.

Lou Vigorita

Computer Forensics & Forensic Accounting

- Deleted file recovery
- Password recovery
- E-mail forensics
- Internet activity discovery
- Forensic accounting
- Fraud assessment

(805) 445-7121
(310) 471-8015
forensics@sedquaere.com

sed quaere, LP
computer and accounting forensics

A MEMBER OF MITCHELL & SCHWARTZ
CONSULTING GROUP

BAR LEADERSHIP

| | |
|--|-------------------|
| ADR SECTION | |
| Matthew Guasco | 654-0911 |
| ASIAN BAR | |
| Dien Le | (818) 889-2299 |
| BANKRUPTCY | |
| Michael Sment | 654-0311 |
| BARRISTERS | |
| Al Vargas | 648-3228 |
| BENCH/BAR/MEDIA COMMITTEE | |
| Judge Glen Reiser | 654-2961 |
| BENCH/BAR/RELATIONS COMMITTEE | |
| R. Norman/M. Planet | 654-0911/654-2965 |
| BLACK ATTORNEYS ASSOCIATION | |
| Liana Johnsson | 654-3514 |
| BUSINESS LITIGATION SECTION | |
| Dennis LaRochelle | 988-9886 |
| CITATIONS | |
| Wendy Lascher | 648-3228 |
| CLIENT RELATIONS | |
| Dean Hazard | 981-8555 |
| CONFERENCE OF DELEGATES | |
| Joel Mark | 988-8300 |
| COURT TOUR PROGRAM | |
| Thomas Hinkle | 656-4223 |
| CPA LAW SOCIETY | |
| Douglas Kulper | 659-6800 |
| EAST COUNTY BAR | |
| Marge Baxter | 583-6714 |
| FAMILY LAW BAR | |
| Tom Hutchinson | 654-0911 |
| INTELLECTUAL PROPERTY | |
| Chris Balzan | 658-1945 |
| J.H.B. INN OF COURT | |
| Matthew Guasco | 654-0911 |
| JUDICIAL EVALUATION COMMITTEE | |
| Wendy Lascher | 648-3228 |
| LABOR LAW & EMPLOYMENT | |
| D. Palay/R. Burnette | 641-6600/497-1011 |
| LEGAL SERVICES FUND COMMITTEE | |
| Donald Hurley | 654-2585 |
| LRIS ADVISORY BOARD | |
| Steve Henderson | 650-7599 |
| MEXICAN AMERICAN BAR ASSOCIATION | |
| Susan Ratzkin | 390-3115 |
| PRO BONO COMMITTEE | |
| David Shain | 659-6800 |
| PROBATE & ESTATE PLANNING SECTION | |
| Mary Shea | 654-3015 |
| REAL PROPERTY | |
| Ramon Guizar | 659-6800 |
| VCBA/VLSP, INC. | |
| Loye Barton | 654-0911 |
| VLSP, INC. EMERITUS ATTORNEYS | |
| Verna Kagan | 650-7599 |
| VC TRIAL LAWYERS ASSOCIATION | |
| David Shain | 659-6800 |
| VC WOMEN LAWYERS | |
| Susana Goytia-Miller | 485-2700 |
| VCBA STAFF | 650-7599 |
| Steve Henderson - Executive Director | |
| Alice Duran - Associate Executive Director | |
| Nadia Avila - Administrative Assistant | |
| Elizabeth Davis - LRIS Counselor | |
| Verna Kagan, Esq. - VLSP Program Manager | |
| Peggy Purnell - CTP Coordinator | |
| Alejandra Varela - Client Relations Manager | |



MEDIATOR/ARBITRATOR

Richard M. Norman

- 40 years litigation experience - AV rated.
- Personal injury, business, construction, employment, real estate, probate/trust, partnership and corporate disputes and dissolutions
- Member: American Board of Trial Advocates
- Past president Ventura County Bar Association and Ventura County Trial Lawyers Association
- American Arbitration Association and NASD arbitrator
- Trained Mediator - Pepperdine University Straus Institute
- Reasonable fees and flexible scheduling. No administrative charges.

Richard M. Norman
Of Counsel

Norman, Dowler, Sawyer, Israel, Walker & Barton, LLP
840 County Square Drive
Ventura, California 93003-5406
(805) 654-0911 • RNorman@normandowler.com

GEORGIANNA REGNIER, NORDMAN AWARD

By Ricarda Bennett

Whether trekking through the bush in East Africa, reaching the summit of Mt. Kilimanjaro, or arguing a case before the court, Georgianna Regnier is up to the challenge. She is equally enthusiastic as a fund-raiser, advisor to nonprofit organizations, and mentor for the CYA-Volunteers in Parole.

Georgie, as we all know her, is this year's winner of the Ben E. Nordman Public Service Award, but by her own admission she doesn't handle recognition well. She is much more comfortable working on causes and following Rotary's motto of "service above self."

Part of her inspiration comes from the fond memories Georgie has of her mother's commitment to community service even though she was raising three young children along with running the family automotive business after her husband died. "I had the good fortune of being raised around a large extended family, exposed to the many positive influences of my aunts and uncles." One of her favorites was Uncle Myron. He, like her father, was born in Romania, where he remained to complete his legal education. Georgie was intrigued by his incredible life as attorney for King Michael of Romania, his capture and imprisonment by the Communists, and his daring escape and ultimate journey to America, where he helped found the Assembly of Captive European Nations in New York.

Her teen years in Milwaukee found Georgie in the Happy Days era. Rather than fall prey to the likes of "The Fonz" and his gang, Georgie's passions were art, classical piano and good literature. Well, almost. Rumor has it that Georgie spent a lot of time as a fashion model for a Milwaukee department store, and for the then-popular Seventeen Magazine as a member of its high school board. During this time Harley Davidson, whose corporate offices are in Milwaukee, was engaged in a PR campaign to expand its image (remember the "Wild One"?). So whom did they cast for the role? If you research Harley's archives of promotional films you will find a movie with Georgie clad in Bermuda shorts, knee sox and a crew neck sweater, riding a bright pink Harley down Milwaukee's North Shore Drive.

Fortunately, she turned her focus to academia and enrolled at the University of Colorado with a dual major in English and education. She married while in college. After graduating

she taught for a couple of years, then started raising a family, becoming the proud mother of son Brad and daughter Elizabeth. Soon after her daughter's birth the family moved to California, taking up residence in Topanga Canyon on an old 50-acre estate called the Solomon Ranch. "It was a wondrous experience for us. We had horses, chickens, goats, cats and lots of dogs all living in communal harmony. Our nearest neighbor was a half-mile away. We endured a major earthquake and a devastating flood, followed in close succession by the Topanga Malibu fire, which required us to evacuate. In retrospect, each day brought a new adventure and challenge." She believes the experience had a life-long impact on her and her children. Her son has a horse ranch in Colorado and is a dedicated conservationist. Her daughter left a high profile position with UC San Francisco Medical School to become a mother of two, a teacher and community volunteer.

After her children started school she returned to teaching and a Master's program at UCLA. But her uncle's compelling message about the honorable profession of law prevailed. When her family moved to Camarillo she enrolled at Ventura College of Law, where she balanced family, teaching and law. During her first year of law school she was offered a position clerking for **Hon. James McNally**, who was a highly regarded Ventura attorney at the time. She immediately accepted. "Always generous with his time, Jim was a great mentor, not only to me but to many aspiring new attorneys and law students. He dealt with the adversarial practice of law with the utmost civility and the highest ethical standards. The experience was inspiring and provided invaluable exposure to the law."

During her 25 years of practice, she joined the firm of Henderson and Smith, primarily handling municipality and insurance defense, formed a partnership of Pennington and Fischer focusing on civil litigation, and worked as a sole practitioner for many years. During the last sixteen years her emphasis has been on employment law. In this field, she represents federal civilians employed by the Department of the Navy, the National Transportation Safety Board (NTSB), and the Federal Aviation Administration (FAA) and other federal entities in both administrative and federal court forums.

Georgie is married to **Dick Regnier**, the "Love of her life." Together they share six sons and daughters and seven grandchildren. The Regniers travel extensively, often returning to East Africa where Georgie continues her work with the African foundations to which she has dedicated the past 15 years.

Local Community Focus

Tina Rasnow joined in nominating Georgie for the Nordman Award. Tina said that "One of the most important roles Ms. Regnier has played in the local community is as a mentor to wayward youth through the Volunteers in Parole program at the California Youth Authority. This well-established program has provided youth incarcerated in our local CYA facility in Camarillo with mentors who can help them transition from an institutional setting to society."

As a member of the Camarillo Rotary Club, Georgie serves on the Rotary Foundation's Board of Directors, which is responsible for dispersing charitable funds to programs and services in need both locally and globally. As International Chair she expanded the club's awareness beyond its community's needs to those encompassing the world. More than once, she has opened her home and, along with her husband Dick, acted as a Host Family for the Rotary International Student Exchange Program.

Many of Georgie's local volunteer efforts have been in the area of health care. She is an active Board and Executive Board member of the Ventura County Medical Research Foundation, providing pro bono professional advice to help the organization raise funds and awareness to ensure the availability of quality health care for the underserved and uninsured in Ventura County. She also serves as a member of the Camarillo Health Care District's Administrative Community Leaders Advisory Panel, which promotes programs on physical and mental health in Camarillo. More recently, she was appointed as a commissioner on the Ventura County Campaign Finance Ethics Commission.

In her avenues of service Georgie's ability to get things done with unfailing graciousness has been characterized as "Iron fist in a velvet glove."

Legal Community Activities

Carmen Ramírez recalls she first met Georgie when they were serving on the Board of Directors of Ventura County Women Lawyers. Their paths also crossed when Carmen recruited her to become a board member of the Channel Counties Legal Services Association. They spent many hours balancing the financial challenges of operating an inadequately funded public agency with the need to provide equal access to justice for the poor of Ventura County. Georgie has also served the Ventura County Bar for two terms as a Board member and committee chair. She was the first woman president of the Ventura County Trial Lawyers Association (VCTLA) and an active member of the organization at the state level.

During her tenure on the VCTLA Board, Georgie traveled to England to attend "A Week in Legal London" sponsored by the California State Bar. Impressed by the high level of civility and ethical standards she observed among Queen's Counsel and other members of the Inns of Court, she explored the idea of starting a chapter of the American Inns of Court in Ventura County. With the support of VCTLA members, she and then Judge now **Justice Richard Aldrich** together with the late Bob Harris co-founded the Jerome H. Berenson Inn of Court. This highly regarded organization has now entered its twelfth successful year mentoring lawyers in substantive law, civility, and professional collegiality.

Global Community Involvement

Georgie brought her will power to bear in two vital projects in East Africa. The first involved the Tony Fitzjohn/George Adamson (of "Born Free") African Wildlife Preservation Trust, where she has served as General Counsel since the early 1990s and later as treasurer. She was first introduced to the project through people she met on the Legal London trip. Then on her first trip to Africa, she experienced firsthand African wildlife and the challenges faced by those who recognized the need to preserve it for future generations. Since 1992, she has worked with the Board and its Field Director Tony Fitzjohn to restore the Mkomazi Game Preserve, 1500 square miles in northeastern Tanzania beset by heavy poaching and environmental destruction, and to reintroduce the Black Rhino and African Hunting Dog to



their natural habitat. The Preserve has recently been accorded protected Tanzanian National Park Status.

Georgie's reputation preceded her. In 1997 Simon Trevor, an international award-winning filmmaker, contacted her with his concerns of Africa's environmental degradation, a leading cause of poverty on the continent. He needed help in creating an organization to educate the people of East Africa about the direct benefit they can gain by conserving their wildlife and wilderness. Together, Simon and Georgie formed the African Environmental Film Foundation. To date AEFF has completed twelve one-hour documentaries. Translated into local languages the films are having a



profound impact, reaching 4 million people in East Africa alone. As a consequence, Simon reports that numerous groups have formed grass roots environmental organizations. "That is where the real hope for the future lies."

In co-nominating Georgie, State Bar Governor **Carmen Ramírez** lauded her "outstanding efforts on behalf of our Ventura County community and on behalf of the world community . . . She lights a candle rather than cursing the dark."

Ricarda Bennett is a sole practitioner in Westlake Village. Her practice emphasizes environmental and aviation land use.

Probate and Estate Planning Appraisals in Ventura and
Santa Barbara Counties

brian SISK
Appraisals

Brian Sisk License # AL026146

Office # 805-653-6680 Fax # 805-653-6613

www.Briansiskappraisals.com, Brian@Briansiskappraisals.com

Reflections on the Life of Richard Goldman

By Joel Mark

Within a year or so after I moved my practice to Ventura County six years ago, Dean Richard Goldman came to the Ventura College of Law. From his picture, he looked like my old childhood friend, Rich Goldman. Had my old friend “Rich” changed his name to “Dean” I gave him a call. Sure enough, it was my old friend. “Dean” was his new job, he assured me, not his new name. What a thrill it was that, after all the years, we ended up in the same town once again.

Rich and I had known each other from birth. Our fathers went to medical school together. We were born in Los Angeles within three months of each other. We were dumped at each other’s homes when our parents went on adult vacations. As we grew up, our families traveled together, celebrated holidays together, and experienced life’s journeys together. At age 5, Rich and I even shared – yes I confess it now – an imaginary friend, “Mr. Conkey.” We were that close.

From the beginning, Rich had such a special smile. He was always looking for the good in people and things. And, every situation was a reason to investigate, to learn, to explore. Once, as young playmates, we both were punished by Rich’s parents because we took apart a very expensive clock – at Rich’s insistence of course – “just to see if we can put it back together again.” At age 6, he convinced me to jump off of a small building with a towel around my neck to see if the “cape” would make me fly. My parents meted out the punishment that time. At age 12, he figured out how to ride the busses from the San Fernando Valley to downtown Los Angeles so we could go to the Museum of Natural History – by ourselves. Despite the consequences, Rich was always asking “why” and “how,” and he taught me how much fun learning could be.

Rich was a semester ahead of me in junior high school and high school. I succeeded him as our high school mascot “Willie the Wolf” and then as head yell leader. And in my senior semester I succeeded Rich as Editor-in-Chief of our high school newspaper. He was a year ahead of me at college at UC Berkeley and at law school at Hastings College of the Law. In my first two years of law school, I probably spent as much time with Rich and his wife, Ellen, as I did at my own apartment. I even moved into their old apartment for my last year of law school after Rich and Ellen went

to Alaska where Rich was a clerk for the Alaska Supreme Court in Anchorage. Throughout my educational career, Rich broke the ground for me, and set standards that challenged me. I am quite sure that, if not for Rich, I would not be practicing law today.

Perhaps the most amazing thing about following in Rich’s footsteps is that he never made it seem that way. He was never jealous or resentful about sharing. He invited me into his life, as did Ellen, with open arms, and always made our time together seem far more like collaboration than a lesson.

After law school, Rich and I began to drift apart. Life’s like that, I guess. After his Alaska clerkship, Rich spent a year in Washington DC, at the Department of Interior. He then came home to Southern California, where he served as Deputy City Attorney for the City of Santa Monica and then went into private practice. But Rich missed public service, and so he and Ellen moved to Santa Barbara where he served as Deputy Public Defender for many years, including defending major crimes charges. Throughout his practice, however, you could tell that he yearned to pursue an academic career, and the Deanship finally gave him that.

The skills that qualified Rich to be a law school Dean were learned at an early age. Rich’s grandmother, Mae Goldman, was a Suffragette, who lived to 104. She gave Rich his optimism and sense of social justice. She also taught him that it is not enough to have the passion. Mae’s example was to get up and make the effort necessary to effect positive change in our society. I recall that she participated in rallies and demonstrations past her 100th birthday. Rich’s grandfather, Henry Goldman, taught Rich the joy of reading. Henry’s and Mae’s house was the first I had ever been in that had its own library. Because of Henry, Rich could discuss just about anything even at a young age. Rich’s father, Dr. Ralph Goldman, was a professor at UCLA Medical School, and he inspired Rich’s academic pursuits. Ralph also taught Rich, and me to some extent as we grew up, the importance of doing what was right even if it was not popular. Rich’s mother, Helen Goldman, taught Rich the positive effect role models can have on young people. So, when I heard that Rich had been offered the Deanship, it was no surprise – it was his destiny.

A few weeks ago, I was asking that guy in the mirror how it came to be that I was going to turn 60 next year, and I thought about Rich once again. When we were about 8, and were just beginning to explore the concept of measuring time, Rich observed: “You know, at the turn of the century, we will be 53 years old.” “Wow! Do you think we really can live that long?” I asked. “Absolutely!” Rich assured me. That remembrance made me chuckle at the time. How ironic it is now. In a heartbeat, the only thing I can think about turning 60 is to ponder the unfairness that my old friend will not.

Rich is survived by his wife, Ellen, son and daughter-in-law, Aaron and April, daughter Amy, granddaughter Esme, and an extended family all of whom love him dearly. He will be missed by thousands of friends and colleagues with whom Rich shared so much. He will be remembered by several communities to which he gave selfless public service. And, he leaves behind at least one transplanted Ventura County lawyer to wrestle with perhaps the only one of life’s mysteries for which his old friend, Rich Goldman, did not have the answer.



Joel Mark is a partner at Nordman, Corman, Hair & Compton in Oxnard.

Heeding Our Nobler Angels, Dean Richard Goldman

By Donna Lewis



Sept 28th saw the passing of a well-respected and much loved member of the legal community, Dean Richard Goldman.

The Santa Barbara Lawyer interviewed him less than a month before he passed when we had no idea that the end was so close. His words are all the more poignant in retrospect. He will be greatly missed.

SBL: Your undergrad work was at UC Berkeley. Why Cal?

RG: It was an interesting place at the time. I graduated from high school in '64, and Cal in '68. It was a time of great change, and Berkeley was at the center of it.

SBL: When did you first think about becoming a lawyer and why?

RG: The idea certainly started long before college, but once in college, with the level of political upheaval going on at the time, law seemed to be a positive avenue to work toward change.

SBL: You worked with the Public Defender for many years?

RG: I was there for 15 years.

SBL: What is your favorite response to those who express dismay or just plain confusion about your decision to represent people accused of crimes?

RG: There are a number of responses. The intellectual response is that you have a position in our constitutional system, and the last thing

a criminal defendant needs is an attorney that is not going to provide every benefit available under that system. That's what makes the system work. That's why we have these rights. The more flip answer to "How can you represent those people?" is this: "Those people" were the children of nearly everyone in town at some time or another, or kids going to UCSB, or folks down and out at a moment. It turns out that "those people" are us.

SBL: You have volunteered your time for many organizations, from Legal Aid to the Bar Foundation to panel discussions on the Patriot Act. What volunteer work has been most memorable?

RG: Legal Aid was very satisfying. It's an organization that fills a niche that no one else is filling. We need more representation for indigents with civil issues. It's a tremendous need. The Chief Justice has recognized it. The self-help Legal Resource Center addresses some of those issues, but the remaining gap still needs to be filled.

SBL: How would you describe yourself to ex-AG John Ashcroft, if he were to ask?

RG: I would describe myself as being as flabbergasted as humanly possible when I saw him in front of the draped statue [of Justice].

SBL: How about to Daily Show host Jon Stewart?

RG: A fellow traveler! The amazing thing about Jon Stewart is that he says so much in many cases without saying any words. I wish I had half of the expression he has in getting anything across. It's just amazing. I would describe myself to him as someone who takes the things that concern me seriously without taking myself too seriously.

SBL: Do you see positive trends in the practice of law from a pure justice point of view?

RG: I see both positive and negative. Positive trends include alternative solutions to conflict, the collaborative law model, the mediation model. Also, there are a number of people eager to work in the public interest, for example on issues of domestic violence, on immigration. Some of the negative things are how difficult it is for people to get a legal education and still be able to afford to do those kinds of things. We also have the risk of it fracturing into two systems, the rich system and the poor system, with one having private judges. People with lots of money can get to trial in a shorter

period of time, while people who don't have the money end up waiting in line. In terms of the criminal sphere, the positives include that some of our biggest problems are beginning to be recognized as disease processes: drugs, alcohol. Drug courts and homeless courts have made positive change. On the negative side is that some of our sentencing has become irrationally draconian. The best system is one that is perceived as draconian, so that it has deterrent effect, but in reality has some flexibility. What we have instead is a system that is perceived as flexible and benign, but in reality is pretty draconian. The result is the worst of the two misconceptions in operation. The public is thinking a murderer walks out of prison in a very short time when the reality in California is that the lowest sentence is 15 years to life, with life being the operative part.

SBL: You have been quoted by the press on several occasions. For example, "One of the most important aspects of our system of law is that it operates in the light of day." Could you elaborate?

RG: That was in the context of the Michael Jackson case and whether the press should be allowed to see certain materials. As a general rule, my belief is that when the public is able to see what the government is doing, it has not only the knowledge, but the opportunity to comment, to take action. If we don't know what has happened until it is over with, and if we don't find out the details, it's difficult to know if the rules were followed and are being followed. There are times when other interests are so overwhelming that they control. For example, certain privacy and security interests, but those are the exception rather than the rule. I think this is one thing that distinguishes our system from most other systems in the world. Recently, our justice system has begun operating in a less open sense.

SBL: Do the revelations about the Bush administration's warrantless surveillance program that bypassed the FISA system shake your confidence in this "light of day"?

RG: I have to admit it causes me grave concern. I have the same worries about security I think that most of us have, but I also have faith in our judiciary. The step the Bush Administration isn't taking is to run this information by a neutral magistrate. These magistrates aren't appointed by liberal pixies. These are folks that were appointed primarily by Ronald Reagan, George H. W. Bush, and a few by Clinton.

Continued on page 10

Heeding Our Nobler Angels, Dean Richard Goldman

Continued from page 9

The Foreign Intelligence Security Court is picked from federal judges. When that group has concerns about the quality of information they are getting, it causes me concern.

SBL: Have you encountered prejudice against lawyers who obtained their degrees from Santa Barbara or Ventura Colleges of Law because they are night schools?

RG: I think in the past there was some of that, but there is less and less. Having practiced law myself for 30+ years, the only people who asked me where I went to law school were other attorneys. Clients tended to want to know my track record.

Our graduates are achieving in almost every area you can think of. We just had another graduate appointed to the judiciary: Ed Bullard. [Others in Santa Barbara County include] Commissioner Colleen Sterne. In Ventura we have Judge Long, Judge Riley, Judge White, Judge Brodie. We have the PD in Kern County, Judge Dougherty in Merced, Judge Edwards in Nevada County, Judge Henry in Siskiyou County. Our graduates are practicing with many firms in town.

SBL: How have things changed since you started?

RG: In many ways it stays the same but is always changing. We keep replacing students that graduate with new students. They are people who are highly motivated, many of whom have previous careers or occupations and are looking to change. They tend to be very inquisitive. The most enjoyable thing is seeing new students as they come in, and observing them work at mastering this new language and new approach. Also, so many of our faculty are long term that we have been able to see how their approach evolves over time. One change that stands out is the amount of technology that has been injected. Many of our faculty members use laptops and Powerpoint®. We have online access to legal research for all our students now. One of the big differences between this kind of law school and the ABA law schools 10 years ago was that they had libraries with hundreds of thousands of volumes, and we had our smaller library. Now that we have Westlaw® access, that's a tremendous leveler.

SBL: What's the most memorable piece of advice you have received on being a professor?

RG: Don't become a talking head for three hours. Draw the students in.

SBL: What are you most proud of achieving in your tenure at the law school?

RG: The pride you get is in every student who successfully completes the program. I'm also proud of anyone who has gotten a benefit from the program. Completion is not necessary to get a benefit. They still gain an appreciation of the law and how it's taught and how it pertains to their everyday life.

SBL: What is the attrition from first year to graduation?

RG: It varies from 30% to 50%.

SBL: What questions do you think the JNE commission should be asking prospective judges?

RG: One thing really important for a judge is broad life experience, that they haven't been

Intellectual Property • Patent • Trademark



- Patent Applications
- Trademark Applications
- Counseling for Patent and Trademark Infringement Litigation
- Trademark Opposition and Cancellation Proceedings
- Clearance Searches
- Counseling on Trade Secret
- Unfair Competition
- Licensing of Intellectual Property
- Foreign Patent and Trademark Filings
- 12 Years Experience

RALPH CHABOT
ATTORNEY AT LAW

805.388.5028

email: rdc@chabotlaw.com 2310 East Ponderosa Dr., Suite 4
www.chabotlaw.com Camarillo, CA 93010

one thing to the exclusion of all else. Have they had exposure to different parts of society? Are they attuned to the issues that may be significant but are not on the surface? Last night we had a meeting of the Civil Rights Committee of ADL and there was comment that some people starting out as judges come into court and are not aware of biases they bring. One of the greatest examples is the Jerry Spence story where he is voir diring prospective jurors. He explains that there was a time when he laughed at a joke at the expense of some group and was embarrassed about it afterward. He acknowledged his bias. Then he starts asking prospective jurors about it and is concerned about people at the extremes of admitting to or denying bias, because they are not really being introspective. In the same way, the questions to use with prospective judges are the ones that cause enough introspection that you get an idea of what's at their core.

SBL: Do you have a favorite Latin quote?

RG: Yes. Quid, me vexari?

SBL: Which means...

RG: "What, me worry?" It's from Mad Magazine.

SBL: Anything you'd like to touch on that I did not ask about?

RG: The best thing about a law school like this is that people can get a quality education, get through the education, and not be so deeply in debt that they can't follow their dream, can't go work for the DA or the PD or Legal Aid. If you come to Santa Barbara \$150K in debt, it's difficult to choose to work in the public interest. Private law schools cost about \$30,000 per year plus living expenses. If you are going to be practicing law in California, the SB&V Colleges of Law credential is as good a credential as you could need. Look at where people have taken these credentials and the respect they've gotten in the community and from their peers.

Donna Lewis is a solo practitioner in Santa Barbara.

*Mediation
and
Arbitration
Since
1986*



*Paul D.
Fritz, Esq.*

CREATIVE DISPUTE RESOLUTION

in association with Former Jurists

*Leading the Way
in A.D.R.!*

20 Years of Experience.

www.adr-fritz.com

877-CDR4ADR • 805-963-8789

225 E. Carrillo St. • Suite 202 • Santa Barbara, CA 93101

Accident Reconstruction



**Marc A. Firestone
Ph.D.**

*"I approach forensic engineering
not as a narrow vocational activity
but as a scientific inquiry."*



**Von Haenel
&
Associates, Inc.**

FORENSIC ENGINEERING

Objective Analysis and Scientific Integrity

Combines over 20 years of experience as a professional research scientist with a 40 year old forensic engineering firm. I have handled hundred of cases in:

- Vehicular accident reconstruction
- Slip/Trip falls
- Product defects
- Fires
- Unusual cases requiring a broad scientific background

**300 Esplanade Drive
Suite 1180
Oxnard, CA 93036**

Phone: **(805) 388-7123**

Fax: **(805) 988-4948**

E-Mail: **fireball@mailaps.org**

**LEGAL MALPRACTICE
EXPERT WITNESS
and LAWYERS ADVOCATE
STATE BAR DEFENSE**

PHILLIP FELDMAN

B.S., M.B.A., J.D., A.V.
Fellow American Board of
Professional Liability Attorneys

Certified Specialist
Legal & Medical Malpractice
(California & American Bar Associations)

Former Judge Pro Tem
Former State Bar Prosecutor

Fee Arbitrator 30 years
Litigator/Expert 38 years

Malp/Ethics Author

www.LegalMalpracticeExperts.com

Email: LegMalpExpert@aol.com

StateBarDefense@aol.com

(310) LEG-MALP (534-6257)

**ALSO FEE DISPUTES,
PREVENTATIVE LAW & RISK
MANAGEMENT CONSULTATIONS**

When you need to impress someone with the truth...
POLYGRAPH

**JACK TRIMARCO & ASSOCIATES
POLYGRAPH /INVESTIGATIONS, INC.**



*Jack Trimarco, President
Former Polygraph Unit Chief
Los Angeles, F.B.I. (1990-1998)*

C.A. P.I. #20970

Member Society of Former Special Agents
Federal Bureau of Investigation

9454 Wilshire Blvd. 6th Floor
Beverly Hills, CA 90212

(310) 247-2637

email: jtrimarco@aol.com

www.jacktrimarco.com

Former Inspector General Polygraph Program
Office of Counter Intelligence

ADVANCE YOUR LEGAL CAREER

IN PARALEGAL STUDIES AND LEGAL OFFICE SYSTEMS

Santa Barbara Business College offers Associate Degrees
with career-focused benefits, including:

- ✓ Financial assistance available for those who qualify
- ✓ Experienced career services staff
- ✓ SBBC's long history working with local employers
- ✓ Opportunities available for on-site job experience
through the externship program
- ✓ Accredited Member, ACICS

1-866-927-7222

www.SBBCLearning.com



**Santa Barbara
Business College**

Where the Focus is YOU

4839 Market Street • Ventura CA 93003



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

chamilton@arxisgroup.com

ARXIS
FINANCIAL, INC.

FORENSIC ACCOUNTING

BUSINESS VALUATION

FRAUD ANALYSIS



AS A SIGNIFICANT BENEFIT TO OUR MEMBERS...THE VENTURA COUNTY BAR ASSOCIATION HAS IDENTIFIED THESE INSURANCE AND FINANCIAL PLANNING PROFESSIONALS TO ACCOMMODATE YOUR INSURANCE NEEDS. THESE BROKERS ARE RECOGNIZED FOR THEIR INTEGRITY, KNOWLEDGE AND EXPERIENCE IN SERVING THE LEGAL COMMUNITY. THEY CAN ASSIST YOU IN THE AREAS OF LIFE, HEALTH, DISABILITY INCOME, LONG-TERM CARE INSURANCE, ANNUITIES AND INVESTMENTS. YOU CAN OBTAIN STATE AND COUNTY BAR PLANS AT DISCOUNTED RATES THROUGH THESE BROKERS.

Barry A. Cane

**Disability Income Insurance
Business Overhead Expense**

(805) 496-5537 Fax: (805) 496-5598

240 Lombard St., #100, Thousand Oaks, CA 91360



Lic. #0740274

Registered Representative Park Avenue Securities (PAS), 7 Hanover Square, New York, NY 10004. Securities products and services offered through PAS, 1-888-600-4667, Member NASD, SIPC. PAS is an indirect wholly owned subsidiary of The Guardian Life Insurance Company of America. Representative of The Guardian Life Insurance Company of America, New York, NY and other fine insurance companies.

Michael P. Kenney*, CLU

**Group and Individual Health Insurance
Business and Personal Life Insurance**


(805) 497-7407 Fax: (805) 494-1363

www.kenneycompany.com



Lic. # 0688916

Securities offered through a registered representative of Royal Alliance Associates, Inc., member NASD/SIPC.
Branch Office: 100 E. Thousand Oaks Blvd., Suite 152, Thousand Oaks, CA 91360 • (805) 496-4600



**Over 40 Hours of MCLE
Available Online
as an Exclusive Benefit
to our Members!**



Lawyers' Mutual
now offers
ONLINE MCLE!

**A value
of over
\$4,000!**

www.LMICMCLE.com

Through our new interactive website, **www.LMICMCLE.com**, members can earn MCLE Credits by downloading LMIC Bulletins with self-study tests and listening to, or viewing, past LMIC seminars from the comfort of their home or office.

We want to be more than just your professional liability insurance company!

One of our primary objectives is to help our members reduce exposure to risks and liability. By making our information on legal malpractice prevention, professional responsibility and risk management readily available to all of our members in a convenient and easily accessible way, we hope to continue to create successful, long-term relationships with our policyholders.

Visit us at — **www.LMIC.com** or call **(800) 252-2045**

LAWYERS' MUTUAL INSURANCE COMPANY

3110 West Empire Avenue, Burbank, CA 91504



Participate in the VLSP

*Become part of the
legal community
serving low-income
residents of Ventura
County. The bar
association encourages
your involvement in
the county's only
private attorney
Pro Bono Program,
the VCBA/VLSP, Inc.*

FOR MORE INFORMATION CALL

**Verna R. Kagan,
Esquire
Program Manager
(805) 650-7599
bar@vcba.org
www.vcba.org**



YOU CAN GO NUTS OVER PAYROLL. OR FEED IT TO PAYCHEX



- Payroll
- Direct Deposit
- Federal & State Tax Compliance
- HR Compliance

- Workers Comp
- Time & Attendance
- Household Employees
- S-Corp Owner Payroll
- 401K & Retirement

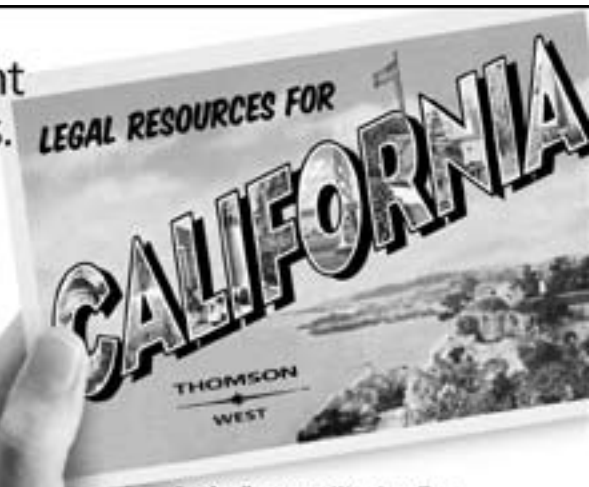
15% ABA/VCBA MEMBER DISCOUNT

Michele Olsen - Payroll Consultant
mwrightmanolsen@paychex.com

(805) 677-2085

See all the right
legal resources.

- Westlaw® – KeyCite®
- Public Records
- Legal Solutions™ Plus
- The Witkin Library
New Witkin, Summary of California Law, 10th now available!
- The Rutter Group California Practice Guides™
- Miller & Starr
- West LegalEdcenter®
- ProLaw®
- CFLR DissoMaster™ Suite



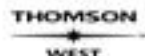
For details, contact West Law Firm
Sales Representative

Gregg B. Kravitz

- In-office training
- Free consultations!

Phone: 805-652-0906

E-mail:
gregg.kravitz@thomson.com



© 2006 West, a Thomson
Business. L-8207103-06

Going places with West.

Unreported Income's Effect on Family Law

By Don Pyne

The IRS recently estimated that annual lost tax revenues on unreported income was \$195 billion. That dishonesty impacts all Americans by increasing the tax burden on those paying taxes. In the family law venue, it has even more significance. Family Code §§ 4058 and 4059 define income to be considered for support of spouse and children. When the Court is confronted with establishing support from an individual who conceals his or her income, it often seeks the help of a forensic accountant. Unreported income affects both support determinations and the community interest in a closely held business (by understating its value).

Income is the primary factor in two of the three valuation approaches: income and market. In the income approach, we analyze the income to estimate value. In the market approach, we often make comparisons based on gross revenue, net income and other financial ratios. Value is diminished in either method as a result of unreported income.

In closely held businesses owners have some ability to conceal income. The motivation for underreporting is generally tax avoidance, and there are a lot of taxes to be avoided. Self-employment income can be taxed as high as 35% federal and 9.3% state, and the first \$100,000 in 2006 is also subject to self employment tax of 15.3%. Insurance and other costs can also be reduced by the understatement of income.

Closely held business or entrepreneurs understate their net income using several techniques. The most common is to overstate expenses or include personal charges in business expenses, often referred to as perquisites (perks). These items commonly include auto, telephone, insurance, meals, and travel and entertainment. Excluding business receipts from income is another ploy to understate taxable income. Conducting business in cash, or limiting reported income to what is being reported by third parties who issue 1099s, are examples of this method. Another means of underreporting is to exchange services with another business person for a personal nonbusiness benefit where neither party recognizes the value of services performed reportable income.

There are many discovery techniques used to uncover under reported income. One common

method is a thorough review of expenses to identify those which may be or are personal in nature, which are then added back to income. Many owners may desire to write off equipment beyond what the tax law allows, and to write off other assets immediately rather than depreciate them over many years, to accelerate their deductibility.

Reconciliation of bank statements used to deposit income from the business may identify unreported income. Another technique is to analyze certain fundamental costs associated with the production of income. In a retail business, if the mark-up on merchandise is determined to be 50% then actual sales may be computed by dividing merchandise cost by 50%. Cash register tapes provide information on the number of times the drawer is opened but no sale is recorded, which may indicate unrecorded sales. In other types of businesses, we look for predictable relationships between revenue and expenses, such as parts markups, appointment schedules of service providers, food and beverage markups, etc. Review of

credit card statements provides a wealth of information about spending and travel habits, especially those that may be determined to be personal in nature. While loan application statements or refinance applications may over-report income to qualify for a loan, they may also provide a closer look at actual income and concealed assets.

Another more complicated technique for discovery is lifestyle analysis where the parties' cost of living is quantified to estimate the amount of income necessary to support lifestyle.

These procedures are time-consuming, and thus expensive, but the benefits far outweigh the costs, especially for support determinations. From these and other techniques, we can generally estimate actual income and fulfill our obligations to our clients.

Don Pyne is a CPA in Ventura, and accredited business valuator, and a certified financial planner.

DISPUTE RESOLUTION SERVICES

MATTHEW P. GUASCO



- Knowledgeable
- Experienced
- Effective

- 20+ years trial and appellate expertise
- "AV " Rated
- Professional Mediator and Arbitrator since 1998
- Adjunct Professor, Pepperdine University's Straus Institute
- Hundreds of cases mediated and arbitrated

mguasco@normandowler.com
805/654-0911 - fax 654-1902
Website: www.mguasco.com

Arbitration • Mediation

WE READ, SO YOU DON'T HAVE TO PART 1 OF 3

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

CV 05-002013 07/19/2006

CLERK OF THE COURT
Alicia
Osby

PLIFF, JENNIFER L. GAINES
 PHOENIXS CHOICE OF ARIZONA INC.
 v.
 MICKEL, MICHAEL R. et al.

FILED 07/21/2006
 DAVID A. SUTTEN
 DOROTHY SNORSTEDT
 HEATHER L. STANUM
 ROSENEAL & ASSOCIATES, PC
 6900 N. DEER RD.
 SUITE 380
 NORTHBUROOK, IL 60062

RULINGS ON PENDING MOTIONS

The Court has reviewed the pending motions. Two will be granted. The others will be denied.

Pliff's Motion to Compel Arbitration (Lack of Arbitration)

The Court is hereby granting a motion with the exception. The motion will be granted.

The Court has suggested in violation of the Arizona Rules of Civil Procedure and cases, as well as the leading treatises on federal and Arizona procedure, to find specific support for Pliff's motion. Finding none, the Court concludes that motions of this type are so clearly within the inherent powers of the Court and have been so routinely granted that they are noncontroversial and require no precedential support.

Thelet Esq. / g / v Page 1

COMP BENEFITS INCREASE

By Louis J. Vigorita

Injured workers will receive a 5% pay raise on Jan. 1 as the state's maximum temporary total disability rate will increase to \$881.66 from \$840. The average wage increase will also trigger a corresponding 5% increase in permanent total disability benefits.

The increase is tied to changes to the state's average weekly wage. Assembly Bill 749, signed into law by former Gov. Gray Davis in 2003, granted automatic increases or decreases in disability benefits based on changes to average wages. Benefits did not change last year because the state average weekly wage was below the statutory minimum of \$840, said Division of Workers' Compensation spokeswoman Susan Gard.

The California state average weekly wage for the 12 months ending March 31, 2006, was \$880. For the period ending March 31, 2005, this figure was \$838.42, amounting to a percentage increase of 4.959%. Applying this increase to the prior year's maximum benefit of \$840 brings the 2007 maximum benefit to \$881.66, the DWC said. The minimum temporary total disability rate is also subject to annual adjustment based on increases in the average weekly wage, so the minimum rate of \$126 will increase to \$132.25.

Patent and Trademark Attorney
(registered with U.S.P.T.O.)
Experienced R. and D. chemist
Please contact:
**Law Offices Of
Sandy Lipkin**
28720 Roadside Drive
Suite 225
Agoura Hills, CA 91301
Tel: 818-991-1687
Fax: 818-889-0116
E-Mail: sandy@sandylipkin.com



Whalen Bryan, INC.
Confidential Placement of Legal Personnel
for Law Firms and Corporations

www.whelenbryan.com

Ventura County Call (805) 389-3663
Santa Barbara County Call (805) 965-2020



Kathi Whalen, C.A.C.
President



WE READ, SO YOU DON'T HAVE TO PART 2 OF 3

PRO BONO HIGHLIGHTS

By *Verna R. Kagan, VLSP Senior Emeritus Attorney*



Almost two years ago, **Donna DePaola** accepted a case from pro-bono services. This was a spousal support matter. The case was quite complex in that our applicant lived in Florida,

the judgment was in Florida and an Order of Contempt against the errant ex-husband was also entered in Florida. In the interim, the ex-husband moved to Ventura County. Donna had a lot of work to do. Every attorney who reads this will know the extra miles one has to go in providing assistance to an out-of-state client.

At the conclusion of the case, Donna's client insisted upon paying fees. Remembering our policy, Donna immediately shared this information and her fees, in the amount of \$1,100, with the pro-bono program.

We are very grateful to all attorneys who contribute so much of their time to help our applicants. Thank you, Donna, for all you do for us.

The success of our program runs on your generosity and following our policy on fees.

Please call Verna Kagan at 650-7599 if you have any questions about our pro bono policy.

SUPERIOR COURT OF ARIZONA
MARIQUIPA COUNTY

CV 2004-00747

9/7/06

The writers suggest the concept: "Conversation has been called "the socializing mechanism par excellence" (Jose Ortega y Gasset, *Invertebrate Spirit*) and "one of the greatest pleasures in life" (Seneca) (Maugham, *The Moon and Sixpence*). John Dryden referred to "Sweet discourse, the banquet of the mind" (*The Lover and the Jealous*).

Plaintiff's counsel extended a "kind invitation" to Defendant's counsel "to have a discuss regarding discovery and other matters." Plaintiff's counsel offered to "pay the lunch." Defendant's counsel failed to respond and the motion was filed.

Defendant's counsel distrusts Plaintiff's counsel's motives and fears that Plaintiff's counsel's purpose is to persuade Defendant's counsel of the lack of merit in the defense case. The Court has no doubt of Defendant's counsel's ability to withstand Plaintiff's counsel's "hardball" and to respond fully (if fully and fully he can). Defendant's counsel now states what may be an "easy" acceptance of Plaintiff's counsel's invitation by saying, "We would love to have lunch at Ruth's Chris with you..." Plaintiff's counsel!

Plaintiff's counsel replies somewhat positively, criticizing Defendant's counsel's acceptance of the lunch on the grounds that Defendant's counsel is "now attempting to elude the Court and saying that he "will not go," but Defendant's counsel "will pay for his own meal."

There are a number of fine restaurants within easy driving distance of both counsel's offices, e.g., Christopher's, Vincent's, Meste's, Donovan's, Bisto 75 at the Ritz-Carlton, The Arizona Hilton, the Grand Sun of the Maricopa location, Akemi, Sophia's and, if either counsel has a membership in the Phoenix Country Club and the University Club. Counsel may select their own venue, if unable to agree, it's select from this list as a guide. The time will be for one court-adjourned business day. The lunch must be booked and concluded no later than August 14, 2006.

Lunch may be represented by no more than two (2) lawyers of his own choosing, but the principal counsel on the pending motions must personally appear.

Everyone knows that Ruth's Chris, while open for dinner, is not open for lunch. This is a matter of which the Court may take judicial notice.

The Court is aware of the penchant of Plaintiff's counsel to take extended courses during the summer months.

Decker Case #19

Page 2 of 3

Page 2

Tri-County Sentry Newspaper

LEGAL/PUBLIC NOTICES

We can publish your Trustee's Sales, Probate Notices and Change of Names. Court Order No.125431

Rates:

Trustee's Sales...\$225 approx

Petition to Admin \$180

Change of Name...\$110

Legal Notices...\$850

For the best service call 486-8430

We file your Affidavit of Publication with the court

11TH HOUR
TRIAL & MEDIATION
DAVID M. KAREN, ESQ.
805.988.4848
dk4law@aol.com
www.dk4law.com

WE READ, SO YOU DON'T HAVE TO PART 3 OF 3

COLLABORATIVE CORNER

You might ask, "what exactly is Collaborative Family Law?" The short answer is a REPRESENTED, NON ADVERSARIAL process by which divorcing couples can avoid the emotional and financial devastation of divorce.

The larger answer is that in a collaborative proceeding each party is represented by a trained collaborative attorney who is committed to being a facilitator. The threat of court intervention is removed, allowing the focus to be on settlement rather than litigation.

This nonadversarial process allows the parties to be in control of the outcome, and creatively seek solutions themselves rather than having an outcome imposed by the court. They meet in four-way conferences together with their respective attorneys, assured of complete confidentiality at all times.

The process includes related professionals to assist in facilitating settlements, such as mental health, accounting, and financial planning professionals.

In the unlikely event that a settlement has not been achieved and the matter must go to court, collaborative attorneys must permanently withdraw from the case.

Collaborative family law helps define interests, which are not necessarily tied to a specific outcome. Sharing information in a confidential and safe setting engenders trust and enhances the relationship between the parties, leading to a complete understanding of each other's particular needs and interests.

Settlements achieved in this manner rather than imposed by a court become self-enforcing, and allows the parties to move forward with their lives.



Ed Buckle is a family law practitioner in Ventura. He is President of the Collaborative Family Law Professionals, and a member of the Family Law Bar Board. He can be reached at etb93001@yahoo.com.

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

CASE NO. 000743 FILED 11/15/06

The cost of the lunch will be paid as follows: Total cost will be split, lined by the amount of the bill including appetizers, salads, entrees and one non-alcoholic beverage per party, per bill. A twenty percent (20%) tip will be added to the bill (which will include tax). Each side will pay its pro rata share according to number of participants. The Court may reassess the cost on application to good cause or may treat it as a taxable cost under ARS § 12-111(G).

During lunch course, will confer regarding the disputes identified in Plaintiff's motion to strike Defendant's discovery motion and Defendant's motions to quash for protective order and for court's writ authorizing out-of-state depositions.¹ At the instance of Plaintiff's counsel, a brief joint report detailing the parties' agreements and disagreements regarding these motions will be filed with the Court not later than one week following the lunch and, in any event, no later than noon, Wednesday, August 23, 2006.

Defendant's Motion to Strike Proposed Amended Complaint

To demonstrate to counsel that the Court has more on its mind than lunch, the Court has considered Defendant's motion to strike Plaintiff's proposed amended complaint. The motion will be granted.

Plaintiff's proposed amended complaint is 26 pages long and has 554 separately numbered paragraphs. It contains 19 exhibits. It is prolix and cumbersome in the extreme. It violates the Court's order of July 27, 2005, permitting the Plaintiff to file her "agreed-upon form of Amended Complaint to clean up a mess" to the parties.² It is not the "short and plain statement" required by Rule 8(a)(7). It is a pleading of a type specifically condemned in Aggony Insurance Services, Inc., vs. Wright, 197 Ariz. 18, 19, 90, (1998) (trial court should have struck 209-page, 1323-paragraph complaint). Most importantly, it violates the provisions of French (plaintiff's other Blue's Pencil, who included a long letter with an appendix, signing no trial not the leisure to make a shorter). Since this is a 2006 case with no end in sight, Plaintiff's counsel has the leisure to make his complaint shorter.

¹ All alcoholic beverages may be consumed but at the personal expense of the consumer.

² The Court suggests that serious discussion can often proceed if one takes. The temperaments of the Court's children always improved after a meal.

DocId: 30411376
Page 1

BAIL BONDS

FREE CONSULTATION, WITHOUT OBLIGATION

- 0 DOWN TO HOMEOWNERS (OAC)
- 20% UNION OR RETAINED ATTORNEY DISCOUNT • PAYMENT PLANS (OAC)
- SERVING VENTURA & SANTA BARBARA COUNTY

ALWAYS OPEN



Martin Basaldua/Agent/Owner
Insurance Lic. #1840584



Se habla español
674 County Square Dr., 209-B, Ventura, CA 93003
(805) 639-0023



Claudia Basaldua/Agent
Insurance Lic. #1840782



Long-Term Care Is Not Just For Seniors!

Long-term care is the single largest retirement expense you have!

Have you planned for it?

Ronald Grant
CLTC, CSA, Long-Term
Care Specialist ☺

Serving
Ventura County
since 1996

Individual
and **Group**
Non-Tax and
Tax Qualified
Policies
available.

CA Department
of Insurance
Lic. #0671840

Reasons to Purchase Long-Term Care Insurance

1. *Not to be a burden to your family*
2. *Not to deplete your family's money*
3. *Not to go on welfare*
4. *To have a choice on where you receive care when care is needed*

We offer many of the top companies to choose from.

Let us shop for you!



Call **(800) 596-5947**

www.thelongtermcarespecialist.com

"Transfer your risk for pennies on the dollar."

NEED CLIENTS?

Become a Member and let the LRIS get clients for you!

LRIS Needs More Attorneys In The Following Areas:

Civil Rights

Education Law

Government Benefits

Intellectual Property

Taxation Law

Tenant Rights

Malpractice

*East County Attorneys in all areas

*Spanish speaking in all areas



LRIS

LAWYER REFERRAL & INFORMATION SERVICE

For more information call Alice Duran

(805) 650-7599

www.vcba.org

State Bar Certified #0059 and ABA approved.

Personal Injury

Flahavan Law Offices

Maximize Your Client's Recovery



Over 35 years of personal injury litigation experience – AV Rated

Lead Author: The Rutter Group, "Personal Injury Guide" since 1984

Faculty Member: Ventura/Santa Barbara College of Law

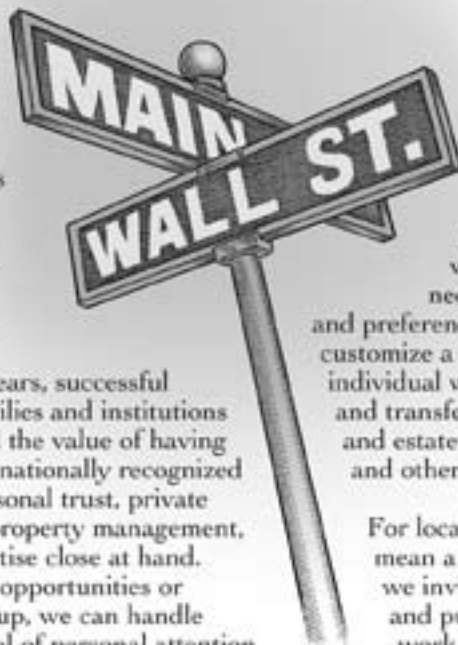
Referral Fees Paid Per State Bar Rules

William F. Flahavan
2277 Townsgate, Suite 220
Westlake Village, CA
(818) 708-7894
Email: Flahavanlaw@aol.com

World Class Wealth Management Offered Locally

Some of the nation's top wealth management specialists are as close as your nearby Pacific Capital Wealth Management Services office.

For nearly 50 years, successful individuals, families and institutions have discovered the value of having direct access to nationally recognized investment, personal trust, private banking, trust property management, and other expertise close at hand. When financial opportunities or obstacles come up, we can handle them with a level of personal attention



that you simply won't find with a long distance relationship.

Our knowledge of each client's unique wealth management needs, personal concerns and preferences, allows us to customize a plan to accommodate individual wealth preservation and transfer objectives, income and estate tax implications, and other issues.

For local expertise that can mean a world of difference, we invite you to come by and put our minds to work for you.



PACIFIC CAPITAL
Wealth Management Services

INVESTMENT MANAGEMENT • TRUST SERVICES • PRIVATE BANKING

Minds at Work

Call us locally at 805.564.6209

Camarillo • Westlake Village • Encino • Beverly Hills • San Diego • Monterey • San Luis Obispo • Santa Barbara • Montecito

Also available through

**SANTA BARBARA
BANK & TRUST**

YOU BE THE JUDGE: BEHIND THE STEERING WHEEL OF JEWISH LAW

The Rohr Jewish Learning Institute is proud to launch "You Be the Judge," an innovative introduction to one of Judaism's most important literary works, the Talmud. The Talmud is the repository of thousands of years of Jewish wisdom and has served as a primary source of Jewish law, jurisprudence and culture.

This six-week course will be offered bi-weekly at Chabad in Ventura, commencing November 6 (6 Mondays, 7:30 p.m.) and November 8 (6 Wednesdays, 7 p.m.). You need no prior knowledge of the Talmud and no formal training in Jewish law. There are no prerequisites other than an open mind.

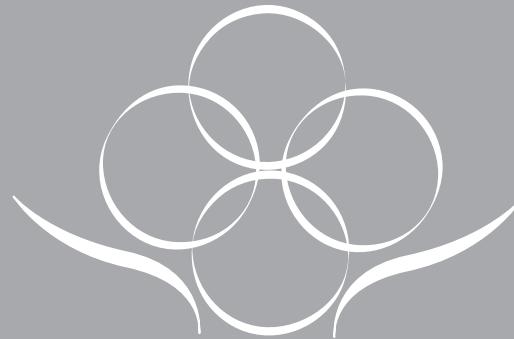
The course is accredited for CLE credits. For course outline and online registration please visit www.MyJLI.com. For a brochure or to register by phone please call 805-658-7441. Course fee is \$100 per student (student textbook included) and \$180 per couple.

"You Be the Judge" presents you with real cases brought before the court system of Jewish law. We provide the primary source texts from Talmud and put you in the driver's seat. You will have the opportunity to question, discuss, and argue, based on principle and precedent. You will experience firsthand the exhilarating mental exploration that characterizes traditional Talmud study.

EAR TO THE WALL

Mark Pachowicz has moved. His new office address is 771 Daily Dr., Ste. 230, Camarillo 93010. Phone 805-987-4975; fax 805-987-4980.

Collaborative Family Law Professionals



Transforming family law into a collaborative process

- Private
- Creative
- Faster
- No court battles
- Win-win climate
- Child sensitive
- Collaborative
- Clients in charge

Collaborative Family Lawyers

| | |
|---------------------|-----------------|
| Robert Bayer | Steve Mitnick |
| Joseph Beltran | Herman Mora |
| Paul Blatz | Mark Nelson |
| Sandra Bolker | Marsha Niedens |
| Terry Anne Buchanan | Gary Norris |
| Ed Buckle | Michael Percy |
| Rebecca Calderwood | David Praver |
| Michael Christiano | Richard Rabbin |
| Steve Debbas | Donna Santo |
| Tom Hutchinson | David Schwartz |
| Pat Lamas | Sylvia Soto |
| Jan Loomis | Holly Spevak |
| Patti Mann | Randall Sundeen |
| Jeanne McNair | Richard Taylor |
| Paul Miller | |

Allied Professionals

Mental Health Professionals

James Cole, Ph.D.

Deborah Huang, LCSW

Silvia Leidig, LCSW

Accountants

Susan Carlisle, CPA

Wayne Lorch, CPA

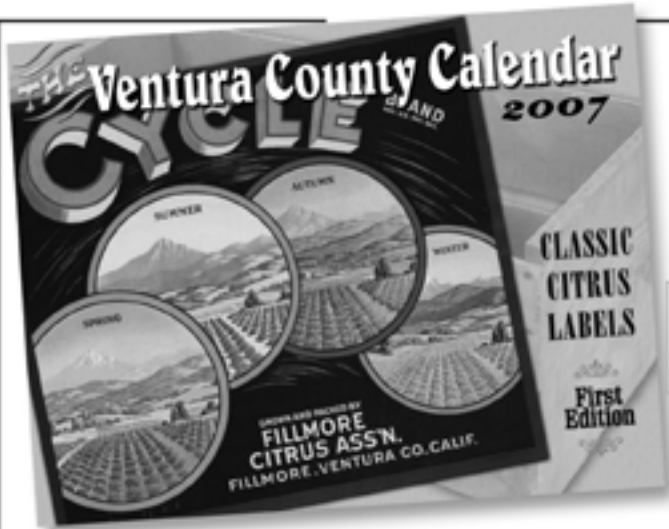
Financial Consultant

Helen Bass, CSA

www.collaborativefamilylawyers.com

Collaborative Family Lawyers, Inc.

dba Collaborative Family Law Professionals, a California tax-exempt public benefit corporation



Don't look now,
but the holidays are
right around the corner!

*It can be an ordeal deciding what to give to friends,
family, employees and business associates. Not this year!*

The Rotary Club of Ventura has created a gorgeous calendar of classic citrus labels from Ventura County. Featuring 14 labels — some familiar, some not, all charming — this calendar will be treasured for years to come. Calendars come shrink-wrapped. **Retail price is \$12 a piece. Bulk prices are: 200+ calendars @ \$6 a piece; 100-199 calendars @ \$7 per; 10-99 calendars @ \$8 a piece.** (Shipping is additional.) All proceeds support Rotary of Ventura's contributions to county-wide organizations that provide health and social services which insure the quality of life in Ventura County.

For information and to order, please contact Betsy Chess at newwester@sbcglobal.net

virtual receptionist

a real-time cost saving solution



Alert Communications has been serving our community for over 40 years. With enhanced technology at the command of our rigorously trained receptionists, we can act as both your daytime receptionist and after-hours service.

real cost savings

- Save on full time wages, benefit costs and employer taxes
- Allow your highly paid staff to focus on core competencies
- Average cost for Virtual Receptionist: \$200-\$500 per month

using voicemail or an answering machine?

- Every call can be a potential business opportunity. Let us answer for you day or night, and never miss another important call.

virtual receptionist solutions

- Answer your calls in a friendly and professional manner
- Screen your calls before transferring
- Send messages in real time to your e-mail, Blackberry or Trio
- Provide callers with information, directions to your office, etc.
- Schedule consultations and other appointments via a private online calendar
- Bilingual receptionists available



805.650.4949

www.alertcommunications.com 2437 Grand Avenue, Ventura

CLASSIFIEDS

Services Offered

CONTRACT ATTORNEY: 20 + years of experience; pleadings, motions, briefs, discovery, trial prep., trial assistance; general civil, business and real estate litigation. Reasonable rates. Nancy A. Butterfield (805) 987-3575.

CONTRACT ATTORNEY: Attorney with 10 years of experience is available for contract work in all phases of litigation or transactional matters. Excellent research and writing skills. Reasonable rates. References available. Email vc_contract_law@yahoo.com or call (805) 407-5409.

Office Space Available

Westlake Office for Rent: Executive suite in professional building. Friendly atmosphere. Services: conference room, receptionist, photocopy, mail, kitchen, furnished or unfurnished included. \$510. (805) 795-2211.

TOWER OFFICES AVAILABLE!: – Oxnard – Multiple offices available in Dean Witter Tower in well-appointed full attorney suite. Great location, multiple conference rooms, full amenities. Ideal for solos, small firms and mediators. Monthly or extended terms. Call David M. Karen at (805) 988-4848.

Beautifully restored 1890's Victorian home, office or commercial. Near historic San Buenaventura Mission, across from Court of Appeals, corner of Santa Clara and Figueroa. Ventura City designated historical landmark. For sale or lease. Call (805) 340-1204.

Trial Graphics

Over 20 years of multimedia service to the legal community. Call us for video and still photography, diagrams, timelines, charts, maps, schematics and image editing.

www.nimmer.net/legal_graphics
 Phone 805-566-0163
 E/mail nlg@nimmer.net



Discounted collection fee for VCBA members!

We appreciate the time and effort it took for you to build your business and reputation. Our entire staff is dedicated to providing discreet, sensitive, professional collection services.

- Established since 1978
- No upfront fees or start-up costs
- No minimum number of account placements
- Accept accounts up to five years old
- Excellent "skip tracing" capabilities
- Ongoing status reports
- You only pay for success!



Diversified Services Group

Specializing in Fee Recovery for the Legal Profession

Toll Free (888) 494-7900 • Fax (847) 926-0362
jmk@divservgrp.com • www.divservgrp.com

WHEN YOU NEED THE BEST

MEDIATOR

JUDITH RUBENSTEIN



- PROBATE
- REAL PROPERTY
- BUSINESS
- EMPLOYMENT

LAW & PSYCHOLOGY
BACKGROUND

MOST EXPERIENCED
MEDIATOR
IN TRI-COUNTIES:
23 YEARS

90% SETTLEMENT RATE

805.569.2747

WWW.MEDIATE.COM/RUBENSTEIN

JMEDIATE@COX.NET



EXEC'S DOT...DOT...DOT...

By Steve Henderson, Executive Director, M.A., CAE

CITATIONS Editorial Board member and an associate at NCHC, **Angela Lopez**, has joined the Grants Committee for the Ventura County Community Foundation's Destino: The Hispanic Legacy Fund...It's A Fact: The phrase Devil's Advocate actually comes from Canon Law. In the Vatican, when arguments are being presented to have a person declared a saint, the church appoints an official to find flaws in this evidence. The official is called the "Devil's Advocate" and has come to mean a person who espouses a cause just for the sake of argument...Assistant City Attorney for the City of Simi Valley, **Steve Millich**, is an Advisor for the State Bar's Public Law Section...

Get thee please to our Annual Installation and Awards Banquet Saturday evening, November 18. Retrieve the tux or your favorite gown out of your closet and help us honor four outstanding individuals. **Georgianna Regnier** is the recipient of the Ben E. Nordman Public Service Award (see cover story) and **Joe Beltran**, **Dave Ellison**, and **Nancy Soares Pierson** are receiving the James D. Loeb Pro Bono Awards. There's dinner (filet or roughly), dancing (oye!) a silent auction (need a vasectomy?) and all proceeds benefit our VLSP, Inc., the pro bono program of our bar. And let's not forget our new directors beginning a two-year term January 1. They are: **Linda K. Ash**, **Claudia Bautista**, **Marge A. Baxter**, **Amber A. Eisenbrey**, **Robert L. Galloway**, **Lilian H. Jiang**, **David A. Ossentjuk**, **Mark Pachowicz**, **Anthony M. Ramos**, **Alfred Vargas**, and **Michael G. Walker**...

Quite a contingent of lawyers attended the Annual State Bar meeting in Monterey the first weekend in October. Deputy Public Defenders **Michelle Castillo** and **Liana Johnsson** bailed out an ailing chairperson, **Mike McMahon**, and collectively held the fort down. **Tina Rasnow** MC'd the prestigious Pro Bono Reception hosting Chief Justice Ronald George and State Bar honcho Jim Heiting. **Dien Le** moderated a panel at the Bar Leaders' Conference and others observed roaming the facilities included **John Parker**, **Joe O'Neill**, Governor **Carmen Ramirez**, District VI CYLA rep **Joel Villaseñor**, **Bob Boehm**, **Lara Anderson**, **Olivia Rodriguez**, **Wendy Lascher**, **Jim Griffin**, **Steve Brown**, **Jon Light**, **Joel Mark**, and **Al Vargas**. Bar supporters **Barry Cane** (disability insurance) and **Gregg Kravitz** (The West Group) had booths in the Exhibitors' Hall too...From Charles Robb: "Normally a grand jury will indict a ham sandwich if a prosecutor asks it to."...

Judge Brian Back, his two daughters and a young "adopted" friend of the family were on hand that memorable evening at Chavez Ravine when four home runs in a row made history. They almost missed it except for a "pit stop" by one of his daughters as they were leaving allowing for reconsideration by his honor. Speaking of the Honorable Back, he is handing off Mock Trial supreme responsibility to **Judge Kent Kellegrew**, a longtime aficionado of the event...The Virginia legislature passed a law in 1658 outlawing lawyers. It is no longer on the books of course...From Adolf Hitler: "I shall not rest until every German sees that it is a shameful thing to be a lawyer."...Surf Spot of the Month: HYPERLINK <http://www.oyez.org/oyez/frontpage> www.oyez.org/oyez/frontpage. It's the U.S. Supreme Court Multimedia Page that includes a section "On this Day" that informs us of past opinions rendered throughout the court's history, by calendar date...

Boss of the Year? **David Praver**, nominated by Cynthia Bullard. Secretary of the Year? Gayle Hentschel, nominated by **Susan Seemiller**. Others nominated for Boss of the Year honors by the Ventura County Legal Professionals Association include **Robert Nichols**, **James Cunningham**, and **Jon Light**. This 47th annual affair was held in a packed Wedgewood facility MC'd by **Justice Paul Coffee**...License Plate of the Month: EX LEX, on a late model Honda CRV driven by new our newest VLSP, Inc. Emeritus Attorney, **Gail Bird**...From Adlai Stevenson: "Law is not a profession at all, but rather a business service station and repair shop."...

Greg Johnson and **Gary Schumacher** each cycled in the 2006 California Coast Classic to benefit the Arthritis Foundation. They left Fisherman's Wharf September 9 and arrived in Santa Monica

seven days later. One night they camped out at Ventura State Beach and they posed for a photo under the famous 250-year-old Cypress tree on 17-mile drive near Pebble Beach. Oh yea, they raised about \$6,000 and had never been introduced to each other until they recognized one another during day one... **Meghan Clark** of NCHC was identified in Business Times as an up-and-coming Leader in its "40 Under 40" edition...**Melissa Sayer**, also from **Nordman**, has joined the board of the Ventura County Museum of History and Art...

From MSNBC and **Richard Walton**: "A Novato man was convicted of various theft charges, after prosecutors say he stole computers from the courthouse while he was on trial for computer theft. 'It just amazed me that someone could be in the middle of a jury trial for a burglary involving computers and immediately get involved in another burglary at the Civic Center,' said Sgt. Jerry Niess. Jon Houston Eipp, 39, of Novato, told the judge he stole the computers 'for personal reasons.'...**Laura Bartels** and **Deborah Vierra** received a letter from Chief Justice Ronald George congratulating them on the 10th Anniversary of the Santa Clara Valley Legal Aid. In the letter he noted and remembered in 2001 his presentation to Laura and Deborah the State Bar President's Pro Bono Award..."

How do I keep my job? In last month's column I incorrectly identified **Dennis Jones** as the president-elect of the VC Trial Lawyers when most everyone recognizes the leader in 2007 to be **Joel Mark**...JHB Inn of Court President, **Matt Guasco** and the Inn Board, bestowed awards on **Judge Harry Walsh** and **Carol Woo** for their two years of service at the helm of the Inn. A standing ovation ensued...Additionally, President Guasco presented the annual **James F. McGahan** Award of Excellence to Team #8 comprised of Masters **Rick Loy**, **Judge Bill Peck**, **Deirdre Frank**, and **Richard Hanawalt**. Other team members were **Mike Smith**, **Mark Miller**, **Nancy Pierson**, **Richard Walton**, and **Dave Cole**...

Steve Henderson has been the executive director and chief executive office of the bar association and its affiliated organizations since November 1990. Henderson and his family will be enjoying Thanksgiving dinner within the Tavern on the Green in New York City and he has suddenly become a Knicks, Jets, and Spike Lee fan.

Personal

COURT REPORTERS, INC.

Want to get away from working with the *"Corporate Giants"* and get back to the comfort of working with a local company with the *Personal* touch?

- Certified Real Time Reporters
- Complimentary Conference Rooms
- Professional Videographers
- Video Synchronization
- E-Transcripts via the Internet
- Exhibits on CD-ROM
- Complimentary Condensed Transcripts & Indices
- In-house Videoconferencing
- Password protected internet-accessible transcript and exhibit archival
- Case Management
- Mastercard, Visa and American Express accepted

"Document Depositories In Ventura, Santa Barbara, and Van Nuys"



Ventura
Three Conference Rooms



Santa Barbara
Four Conference Rooms



Van Nuys
Four Conference Rooms

Ventura
801 S. Victoria Ave.
Suite 306
Ventura, Ca. 93003
805.654.1058

Santa Barbara
411 E. Canon Perdido
Suite 21
Santa Barbara, Ca. 93101
805.966.0177

Van Nuys
14545 Sylvan Street
Van Nuys, Ca. 91411
818.988.1900

www.personalcourtreporters.com

PAGLIA CONSULTING GROUP, LLC



John K. Paglia, Ph.D., ASA, CBA, CMA, CFM, FRM

- Finance Professor, Pepperdine University
- Ph.D. in Finance, MBA, BS in Finance
- Accredited Senior Appraiser (ASA)
- Certified Business Appraiser (CBA)
- Certified Management Accountant (CMA)
- Certified Financial Manager (CFM)
- Financial Risk Manager (FRM)

Dr. John K. Paglia
Business Appraiser
& Economic Expert

1230-5 Madera Road, Ste. 106, Simi Valley, CA 93065

Fax: 805.856.9127

jjkp@pagliaconsultinggroup.com
www.pagliaconsultinggroup.com

Call 805.382.3533
for a free assessment

Business Appraisal Services

- Business Valuations
- Stock and Option Valuations
- Intangible Asset Valuations
- Employee Stock Ownership Plans
- Estate Planning Appraisals
- FLP and LLC Discount Studies
- Partnership Dissolutions
- Marital Dissolutions
- Economic Damage & Loss
- Forensic Accounting
- Fairness Opinions
- Eminent Domain Valuations
- Expert Testimony

CITATIONS

Ventura County Bar Association
4475 Market Street, Suite B
Ventura, California 93003

PRSR STD
US POSTAGE

PAID

PERMIT NO. 507
OXNARD, CA 93030