

Announcements

FIRM NEWS

shareholders recognized as leading attorneys

Super Lawyers, which is a listing of outstanding attorneys who have attained a high degree of peer recognition and professional achievement, selected the following shareholders for 2010: David L. Case (Estate Planning and Probate, Business/Corporate, and Tax); Richard G. Himelrick (Securities and Business Litigation); Leonard J. Mark (Family Law and Personal Injury Law); Robert A. Royal (Business Litigation); and Michael E. Tiffany (Real Estate and Business/Corporate).

MULTI-HOUSING LOANS

In 2009, Tiffany & Bosco closed more than \$160 million in loans for multi-housing projects that were insured by the U.S. Department of Housing and Urban Development, and the firm expects its nationwide closings to exceed \$500 million in 2010. HUD insured lenders have been a major source of funding for apartments, nursing homes, senior care facilities, and hospitals.

CORPORATE GIVING



LOU QATES/DREAMTIME

T&B Continues Phoenix Open Tradition

Tiffany & Bosco continued its proud tradition of participating at the "Greatest Show on Grass." The Thunderbirds once again hosted this great event at the TPC Scottsdale. The Tournament, now known as the Waste Management Phoenix Open, was held February 23 through February 28, 2010. The Phoenix Open began in 1932, making it one of the five oldest tournaments on the PGA Tour.

This annual event always brings the largest crowds on the PGA Tour and this year was no exception. For the 75th anniversary, fans were fortunate to see players such as Phil Mickelson, Kenny Perry, Mark Calcavecchia, Justin Leonard, Rory

Sabbatini, Billy Mayfair, and David Toms. In the end, Hunter Mahan took home the \$1.08 million first place check, part of the \$6 million purse, scoring an overall 16 under par.

A major focus of this popular event is the charitable fundraising for The Thunderbirds Charities, an affiliate of The Thunderbirds. Once again, Tiffany & Bosco underwrote a two-story Skybox on the 18th hole to enjoy the event. With its contribution, Tiffany & Bosco helped make the 2010 Waste Management Phoenix Open another successful year for the Tournament. Tiffany & Bosco is honored to be a long-time supporter of this event and the recipients of the donations by The Thunderbirds Charities.

PERSONAL ACHIEVEMENT



David Case

David Case was chair of the State Bar of Arizona seminar "Hot Topics in Estate Planning" on October 2, 2009, and was Co-Chair and a Speaker for the State

Bar of Arizona December 4, 2009 annual Advance Estate Planning seminar. David will also be a Co-Chair and a Speaker at the Annual Bar Convention for the State Bar in June of 2010 for the Probate & Trust Section presentation.



Robert A. Royal

Jim O'Sullivan and Rob Royal served as Co-Chairs for a seminar on Online Social Networking for Attorneys. The program focused on the opportunities for professional development, intellectual property issues, and ethical concerns as attorneys

utilize LinkedIn, Facebook, and related

online services. The State Bars of Arizona and California were Co-Sponsors of the seminar held in conjunction with a Spring Training baseball game between the Arizona Diamondbacks and the San Francisco Giants.

In June of 2010, Rob Royal will be on a panel together with a national expert on mediation presenting the topic of "Mediation and Business Litigation" to the Arizona State Bar.



Jim O'Sullivan

Jim O'Sullivan chaired an October 22, 2009 seminar presented by the State Bar of Arizona. The seminar was entitled "Law & Disorder" and provided timely insights into the external and internal fraud threats facing lawyers and law firms in these difficult economic times. Jim also was recently appointed Co-Chair of the Continuing Legal Education Committee of the State Bar of Arizona.



Alex Poulos

Alex Poulos and his wife, Shelli, will be co-chairing the 12th Annual SARRC Community Breakfast held at the Arizona Biltmore on April 29, 2010. SARRC is a

national leader in providing research and lifetime support for persons and families affected by autism.



Matthew McKinney

Matthew McKinney will serve as a member of the 2010 Board of Directors for both the Arizona Small Business Association and the Maricopa County Bar Association's Corporate Counsel Division.

Will Fischbach and Terri Rodzevik, Will's fiancé, had an impressive joint finish in the P.F. Chang's Arizona Rock 'n' Roll Marathon on January 17, 2010, clocking in at 4:08:59.

Announcements

NEW FACES

new shareholders join firm



Bradley P. Forst

BRADLEY P. FORST joined as a shareholder in September 2009. Brad's practice is focused on securities law and corporate finance. He brings a unique perspective to his practice, combining more than 25 years of experience as a lawyer, businessman, and educator. Brad formerly was the president and CEO of Gradient Analytics, Inc., an independent stock research firm. Prior to that

he was the president and CEO of Simula Inc., a publicly traded company that he led through a successful corporate turnaround and merger. He has been an in-house general counsel and practiced securities law in three Phoenix law firms.

Brad's experience includes corporate law and finance, IPOs, debt and equity securities offerings, mergers and acquisitions, strategy, corporate governance, and business management. He has served as a director on four corporate boards including as Audit Committee Chairman of a NASDAQ publicly traded company. Since 2005 he has been an adjunct professor of law at the Sandra Day O'Connor College of Law at Arizona State University, where he teaches corporations and securities regulation. He is a member of the State Bars of Texas and Arizona. For more information or to contact Brad, please visit www.tblaw.com/attorneys/Brad-Forst.htm.



Tina M. Ezzell

More recently, TINA M. EZZELL and STEPHEN P. LINZER have joined as shareholders, coming from Sacks Tierney, P.A., where both have been practicing in a nationally recognized automobile industry practice group, headed by Steve.

Steve currently serves as lead counsel for approximately 50 Arizona dealerships and is a board member and treasurer of the National Association of Dealer Counsel. His representation includes advising dealers in administrative licensing and compliance; consumer issues; contracts; employment law; entity structuring; franchise agreements and disputes; mergers and acquisitions; operational matters; real estate sales and leases; sales and use tax disputes; and consumer finance issues. In addition, he has handled complex commercial litigation matters in state and federal courts. Steve graduated from

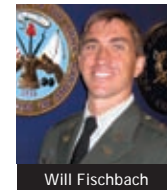
Tufts University (magna cum laude) and Northwestern University School of Law (cum laude). He began his legal career at Brown, Vlassis & Bain, and then had his own law firm until moving to Scottsdale. Steve is licensed to practice in the State of Arizona, the U.S. District Court for Arizona, and the Ninth Circuit Court of Appeals. For more information or to contact Steve, visit www.tblaw.com/attorneys/Stephen-Linzer.htm.

After graduating from the University of Arizona (with honors) and the University of Arizona School of Law (cum laude), Tina clerked for the late Honorable James Duke Cameron on the Arizona Supreme Court and the Honorable Philip Toci on the Arizona Court of Appeals. She then practiced for over nine years in a partnership in Bullhead City known as Lenkowsky & Ezzell, where she was chosen Arizona's Outstanding Young Lawyer of the Year by the Arizona State Bar, Bullhead City Woman of the Year by the Bullhead City Chapter of Business & Professional Women's Association, and "Best Attorney" by the community via the Mohave Valley News Readers' Poll.

Tina is a trial and appellate attorney with experience in cases involving contract, tort, statutory, and administrative claims. Besides her work with the automobile industry, Tina actively litigates a wide array of civil cases, including employee fraud and embezzlement matters, partnership and limited liability company membership disputes, and real property claims. Tina is admitted to the State Bars of Arizona and Nevada, the U.S. District Courts in Arizona and Nevada, and the Ninth Circuit Court of Appeals. For more information or to contact Tina visit www.tblaw.com/attorneys/Tina-Ezzell.htm.

An Attorney's Experience in the Armed Forces

An attorney may travel many paths to gain professional experience. Will Fischbach, the newest associate attorney at Tiffany & Bosco, P.A., has traveled a path few attorneys have.



Will Fischbach

Will prepared for his career in the law by earning an undergraduate degree from Arizona State University in 1995 and two post-graduate degrees—law and MBA—from Tulane University in 1999. In law school, Will served as Managing Editor for the Tulane Law Review. Then his choices led him in an uncommon direction.

After graduating from law school, Will decided to serve as an attorney in the United States Army Judge Advocate General's ("JAG") Corps. His first assignment was in the Republic of Korea, just outside the Demilitarized Zone (DMZ) between North and South Korea.

In mid-2001, Will was transferred to the 18th Airborne Corps at Fort Bragg, North Carolina, where he was trained as an Army paratrooper. Will was serving at Fort Bragg when 9/11 occurred. Less than three months later, he boarded a C-17 cargo plane en route to Afghanistan. Will was among the first JAGs to set foot in the Afghan theatre of operations.

After returning from Afghanistan, Will became a criminal defense attorney in the elite 82nd Airborne Division at Fort Bragg. In addition to "jumping out of perfectly good airplanes" as a paratrooper, Will obtained a record number of acquittals for his clients.

After two years as a criminal defense attorney, Will's trial experience paved the way to his next billet as chief prosecutor for the storied 101st Airborne Division (the "Screaming Eagles"), located at Fort Campbell, Kentucky. In 2005, Will deployed with the 101st Airborne Division to Iraq. In Iraq, Will

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Are Investors Back?

Raising Capital in the New Economy



In focus

BY BRADLEY P. FORST

AS THE ECONOMY BEGINS ITS SLOW RECOVERY, many businesses are dusting off their plans to raise capital. The capital markets have been virtually frozen for 20 months. All businesses, from the largest multi-national corporations to the smallest Arizona entrepreneurs, have been impacted. Anecdotally, there is a lot of money sitting on the sidelines, but people are afraid to get back in the game. Still, as investors regain confidence, money should begin to flow again.

RAISING MONEY

Few believe that banks will start lending in the near term. This is particularly true for small businesses. The result is that companies will turn to selling equity to raise funds. Business people



Bradley P. Forst

have started their calculations about selling stock or limited liability company ("LLC") membership interests and deciding in what amount and at what price. As

these business decisions are made, legal limitations and compliance with the securities laws also must be considered. If done correctly, raising money can be relatively straight forward and without substantial cost. But if done incorrectly, there can be costly legal consequences.

UNDERSTANDING THE SECURITIES LAWS

If stock in a corporation is being offered to investors, it seems intuitive that securities are being sold. However, a trap for the unwary is that many other transactions can involve securities. Examples are sales of LLC interests, promissory notes, and "investment

contracts." An investment contract is a legal concept that encompasses a wide variety of arrangements where an entrepreneur accepts money from others to be used in a money-making activity, all the while not realizing that under the law this can be deemed a sale of securities.

ATTRACTING INVESTORS

Gone are the days when companies can find investors simply for "good ideas" or an untested invention. Investors have learned the hard way that money stampeding to such investments creates the inevitable bubble. Today, capital is more likely to flow to tangible assets, such as manufacturing, products, renewable energy infrastructure, and technologies with working prototypes. Surprisingly, not all businesses need to be profitable to obtain financing. If the trend toward profitability is positive, a company that simply has strong cash flow can attract investment.

AVOIDING LEGAL LAND MINES

Selling securities is a complex and highly regulated undertaking. Companies without revenues of \$100 million or more are not likely

candidates to make a public offering and become a public company. So, "private placements" or "private offerings" are the approach used by emerging businesses. Some private offerings to a few wealthy and sophisticated investors may be streamlined. However, offerings to a number of investors with different economic means, and not within the promoter's close network of friends and associates, are more problematic.

A Securities Offering Memorandum may be required. There are specific requirements for financial statements, disclosures of risks, projections, how the securities may be offered, the number of investors, and who qualifies to be a purchaser. In fact, there can be liability for simply "offering" to sell securities even when no sale occurs!

Many are aware that the Securities Exchange Commission ("SEC") is the regulator under the federal securities laws. However, many business people may not know that Arizona likewise has expansive securities laws with regulations enforced by the Arizona Corporation Commission ("ACC"). The Arizona securities laws are frequently as difficult to navigate as the federal laws.

Raising capital is necessary to grow a business. Lawyers are an important and integral part of that process. Done right, selling securities efficiently brings needed capital to the enterprise. But done wrong, business owners can find themselves as defendants in private lawsuits brought by investors. Other regulatory consequences could include being required to return money to investors, civil fines and penalties, and potential criminal sanctions.

READY TO RAISE CAPITAL?

For more information about Tiffany & Bosco's resources in this area, please contact Brad Forst at (602) 255-6010 or bpf@tblaw.com.

legal review

WORKPLACE

Lilly Ledbetter, the U.S. Supreme Court, and President Obama

BY PAMELA L. KINGSLEY

\$3,843,041.93. This was the initial verdict—including punitive damages—for Lilly Ledbetter in her Title VII lawsuit against her former employer, Goodyear Tire & Rubber (See our Winter 2007 Newsletter).

Lilly began working for Goodyear in 1979. Her pay was comparable to her male counterparts. When she later received poor performance evaluations because of unlawful gender discrimination, her pay dropped in comparison. When she retired in 1998, her salary was substantially less than her male colleagues.



Pamela L. Kingsley

The United States Supreme Court (the “Court”) ruled, five to four, that Title VII’s timely-filing requirement limited Lilly’s claim to intentional acts of unlawful discrimination that had occurred within the 180-day period before she filed her charge with the Equal Employment Opportunity Commission (“EEOC”). Because the discriminatory acts had occurred over a period of time before the 180-day period, the Court ruled against Lilly. *Ledbetter v. The Goodyear Tire & Rubber Co.*, 550 U.S. 618 (2007).

While a majority of the Court said “no” to Lilly, Congress responded by amending Title VII. Amid much fanfare the first bill signed by Barack Obama as President was the Lilly Ledbetter Fair Pay Act of 2009.

What does it really mean? Why all the hoopla surrounding the Presidential signing?



DMITRY SUNGATOV/DREAMTIME

The Act’s coverage goes beyond Title VII discrimination (based on an “individual’s race, color, religion, sex, or national origin”). It also applies to “any charge of discrimination under any law,” including disability and age discrimination. Yet the two-year period for which a claimant can recover back-pay remained unchanged by Congress. So where was the change?

The key change is how far back a claimant may go for the requisite act of discrimination. In Lilly’s case, the Court ruled that Lilly’s pay rate during the 180-day period before her EEOC claim was “facially nondiscriminatory and neutrally applied,” even if it was influenced by unlawful discrimination that had occurred years before. Changing that, the new law provides that

...an unlawful employment practice occurs...when a discriminatory compensation decision or other practice is adopted, when an individual becomes subject to a discriminatory compensation decision or other practice, or when an individual is affected by application of a discriminatory compensation decision or other practice, *including each time*

wages, benefits, or other compensation is paid, resulting in whole or in part from such a decision or other practice.

42 U.S.C. § 2000e-5(e)(3)(A) (emphasis added). Thus, each time a disparate paycheck issues that is traceable to an intentional act of unlawful discrimination, no matter how far back, the 180-day clock resets.

Because an employee can still recover for only two years of back-pay, some employers may feel comfortable with a little discrimination “here and there.” But—just as I had cautioned back in 2007—laws change. Coupled with the new Administration’s actions in bolstering enforcement and prosecution, employers need to be vigilant in assessing their policies, as written and practiced.

LEARN MORE

For more information about Tiffany & Bosco’s resources in this area, please contact Pamela Kingsley at (602) 255-6015.

Business focus

charging orders: their effects on Different Business Interests

Part One: Limited Liability Companies and Corporations

BY MAY LU

Assume a creditor receives a judgment giving him a lien on a debtor's interest in a business entity. In Arizona, this is called a charging order. If the business entity is a limited liability company ("LLC"), then the charging order is the creditor's exclusive remedy to satisfy a judgment out of the debtor's interest in the business entity with its scope being limited to



May Lu

the right to distributions. But if the business entity is a corporation, then the creditor has the same voting and economic rights as all other shareholders.

A creditor with a charging order has only the rights of an assignee of the member's interest in an LLC. An assignee is entitled to receive the assignor's share of distributions and the allocation of profits and losses. Assignment, however, does not entitle that assignee to participate in the management of the business and affairs of the LLC or to become or to exercise the



rights of a member, unless that assignee is admitted as a member. Although only a member can ask for a judicial dissolution, an assignee can wind down the business and affairs of the LLC if no managers or members are left.

If the debtor has an interest in a corporation, a charging order is inapplicable. The creditor becomes the owner of the shares of stock, which automatically gives the creditor the rights to receive distributions and to vote.

Look for Part Two of this Article in the Fall Newsletter discussing the effects of charging orders on partnerships and limited partnerships.

COMPLIANCE

Arizona Corporation Commission Status Update

Effective September 2009, the Arizona Corporation Commission no longer mails reminders to corporations that the Annual Report is due. The Commission advises that corporations docket the due date for the Annual Report to avoid penalties and loss of corporate protection from personal liability for failure to timely file the Annual Report. The due date is printed on the top, left side of the Annual Report form, which can be accessed at www.azcc.gov/divisions/corporations/annrpts/arfilingoptions.asp. In addition, recent legislation underscores the importance of maintaining an updated corporate address with the ACC. Corporations can easily check their address at the ACC's website: www.azcc.gov/divisions/corporations.

For more information, contact Jim O'Sullivan, director of our Business Solutions department, at (602) 255-6017 or jpo@tblaw.com.

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partnered with Iraqi judges and police to rebuild and reform the Iraqi criminal justice system.

Upon returning from Iraq in 2006, Will led the prosecution of eight high profile murder cases against soldiers who committed atrocities against Iraqi civilians. He obtained convictions in every case. His cases were chronicled in two recently published books: *The "Good Soldier" on Trial, a Sociological Study of Misconduct by the U.S. Military Pertaining to Operation Iron Triangle* and *Black Hearts: One Platoon's Descent into Madness in Iraq's Triangle of Death*. Will's

cases also formed the basis for the 2007 Brian De Palma film *Redacted*.

Will's final assignment was as an appellate attorney at U.S. Army Headquarters in Washington, D.C. While there, Will argued and won a high-profile death penalty case, and served as the President of the Pentagon Chapter of the Federal Bar Association. In late 2008, Will was Honorably Discharged from the United States Army at the rank of Major. During his Army career, Will litigated 13 jury trials and over 100 bench trials.

Will was awarded the Bronze Star Medal and Combat Action Badge for his service in Iraq. Will is also one of the

very few military attorneys to ever successfully complete Pathfinder, Airborne, and Air Assault training.

Will joins three other Tiffany & Bosco attorneys who are also veterans: William H. Finnegan, William J. Simon, and Jon M. Paladini.

Will is admitted to practice before the Supreme Court of Arizona, the United States District Court for the District of Arizona, the United States Supreme Court, and the United States Court of Appeals for the Armed Forces. His practice areas include Civil and Commercial Litigation and Criminal Investigations, Litigation and Defense.

ADDRESS SERVICE REQUESTED

Attorney Directory



**TIFFANY
& BOSCO**
P.A.

Tiffany & Bosco, P.A. has provided a wide range of legal services to the business community since 1967. The firm's experienced attorneys represent domestic and foreign clients on a local, national and international basis. Tiffany & Bosco, P.A. is the Arizona law firm member of MSI, a worldwide network of independent legal and accounting firms. Tiffany & Bosco, P.A. is also a member of the USFN, and the FNMA and FHLMC designated counsel programs.



This newsletter is published as a service to clients and friends. It is intended to give general information only and not to provide advice on specific legal issues. For information, change of address, or copies, please contact our Editors, Pamela L. Kingsley or Robert A. Royal at (602) 255-6000. ©2010 Tiffany & Bosco, P.A.

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