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LAW

NEWSLETTER



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MONEY ON THE MOVE

Estate planning
implications of the
new increase in wealth
transfer tax exemptions

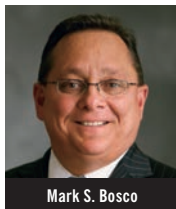
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8 Before They Were Lawyers: *A look back at the jobs our attorneys worked along the way (Part 2)*

ANNOUNCEMENTS

PROFESSIONAL AND PERSONAL ACHIEVEMENT

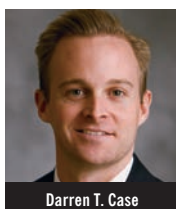


Mark S. Bosco

MARK S. BOSCO, ALISA J. GRAY, and DARREN T. CASE

were recognized in *AZ Business Leaders* magazine for their vision, influence,

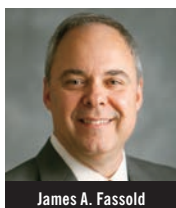
and leadership in Arizona's business community. Mark received the award in Banking Law and Alisa and Darren received the award in Estate Planning & Probate.



Darren T. Case

DARREN T. CASE co-authored "Successful Entrepreneurs May Be Their Own Worst Enemy," an article discussing the psychological

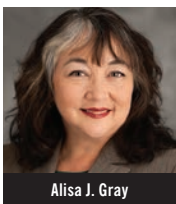
impact that success might have on entrepreneurs and their businesses. The article was published by *inBusiness Greater Phoenix Magazine*.



James A. Fassold

ALISA J. GRAY and JAMES A. FASSOLD presented their CLE program, "Stress Management for Lawyers," to the law firm of Davis Miles

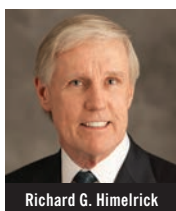
McGuire Gardner, PLLC.



Alisa J. Gray

ALISA J. GRAY and her co-chair Honorable Donn Kessler (ret.) created a CLE program for the State Bar's Convention, "The Path to Lawyer

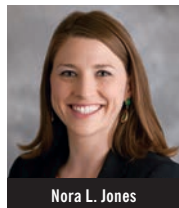
Well-Being – Dealing with Unhealthy Stress and Increasing Resilience and Compassion." This program has been selected to receive the Presidential Award for its quality content and broad appeal.



Richard G. Himelrick

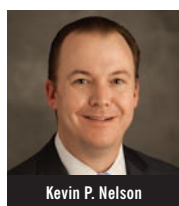
RICHARD G. HIMELRICK'S treatise, *Arizona Securities Law: Civil Liability, Defenses, and Remedies*, published its fifth edi-

tion. Copies of the treatise are available through the Arizona State Bar.



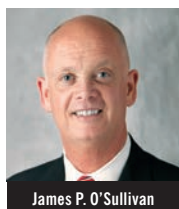
Nora L. Jones

NORA L. JONES was admitted as a member of the Bar of the Supreme Court of the United States and can now practice law before that Court.



Kevin P. Nelson

KEVIN P. NELSON, for the fifth year, authored *Arizona Real Estate Law and Arizona Construction Law Annotated*, published by Thomson Reuters-West in November 2017.



James P. O'Sullivan

JAMES P. O'SULLIVAN moderated the Association for Corporate Growth's Board of Directors Panel Discussion,

part of ACG's "Celebration of Leadership" series. The five-person panel included former Honeywell Aerospace CEO Bob Johnson and Viad Corporation chair Richard Dozer. Jim also was quoted in the *US News & World Report* article titled "You're Starting a Company. What Should You Pay Yourself?"

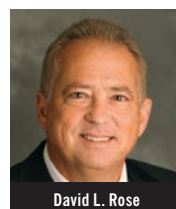
JAMES P. O'SULLIVAN and MAY LU contributed a chapter regarding business entities to the Arizona State Bar's book entitled *Going Solo in Arizona: Tips for Starting and Maintaining a Successful Solo Practice*, and presented "Honey, I Shrunk the Documents: Developing 'Best Practices' for Purchase Agreements that Get Deals Done!" to the Arizona Business Brokers Association. They also discussed the importance of mentorship and sponsorship as panelists for the Arizona Women Lawyers Association's 2017 Annual Convention and for the Arizona State Bar's Bar Leadership Institute.

GOOD WORKS



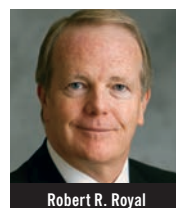
THIS YEAR MARKED 40!

Tiffany & Bosco happily celebrated its fortieth year sponsoring the Waste Management Phoenix Open and its Thunderbirds' Charities. This year's event was held from January 29 through February 4. Close to 720,000 fans from all over came to see the famed tournament known for its people-friendly and spirited atmosphere. As always, Tiffany & Bosco hosted its penthouse tent on the 18th green for clients and friends to mingle and take in some golf. Tiffany & Bosco's participation helped make this year's event a big hit and continued the firm's long-standing tradition of supporting the tournament.



David L. Rose

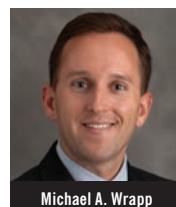
DAVID L. ROSE was a presenter at the Arizona State Bar course on Professionalism. This was the third year David taught the course.



Robert R. Royal

ROBERT R. ROYAL and his business divorce practice were the featured cover story for the November issue of *Attorney at Law* magazine. In

the article, Rob describes his business divorce practice and how his clients benefit from a solution to their business disputes.



Michael A. Wrapp

MICHAEL A. WRAPP was admitted as a member of the Bar of the Supreme Court of the United States and can now practice law before that Court.

ANNOUNCEMENTS

RECOGNITION

Shareholders & Firm Recognized as 'Best Lawyers'

The Best Lawyers in America is a listing of outstanding attorneys who have attained a high degree of peer recognition and professional achievement. The 2018 listing recognized: Michael A. Bosco, Jr., Real Estate Law; Mark S. Bosco, Litigation – Banking & Finance and Mortgage Banking Foreclosure Law; David L. Case, Litigation – Trusts & Estates, Tax Law, and Trusts & Estates; James A. Fassold, Litigation – Trusts & Estates; Alisa J. Gray, Litigation – Trusts & Estates; Richard G. Himelrick, Litigation – Securities; Christopher R. Kaup, Bankruptcy & Creditor Debtor Rights / Insolvency & Reorganization Law and Litigation – Bankruptcy; Leonard J. Mark, Family Law; Robert D. Mitchell, Commercial Litigation and Litigation – Securities; James P. O'Sullivan, Closely Held Companies & Family Businesses Law; David L. Rose, Family Law and Family Law Arbitration; Robert A. Royal, Business Organizations (including LLCs and Partnerships); and Michael E. Tiffany, Real Estate Law.

U.S. News – Best Lawyers also recognized Tiffany & Bosco as one of the "Best Law Firms" for the following practice areas: Litigation – Securities, Litigation – Trusts & Estates, Real Estate Law, Trusts & Estates Law, Business Organizations (including LLCs and Partnerships), Closely Held Companies & Family Businesses Law, Commercial Litigation, Family Law, Mortgage Banking Foreclosure Law, Tax Law, Bankruptcy & Creditor Debtor Rights / Insolvency & Reorganization Law, Litigation – Banking & Finance, and Litigation – Bankruptcy.

NEW FACES

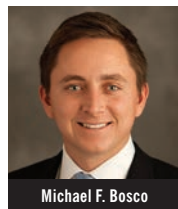
JOHN A. HINK joined the firm in September 2017 as a shareholder. John's practice is concentrated in commercial and residential (multi-family and subdivision) real



John A. Hink

estate transactions involving new development, as well as existing properties. He has extensive experience with commercial leasing and counsels lenders and borrowers on real estate financing and the acquisition and disposition of assets. A native of Scottsdale, Arizona, John is an avid supporter of the community through his involvement in Arizona Town Hall, Scottsdale Leadership (Class IV), NAIOP and the Urban Land Institute, and is a Scottsdale Charros life member.

He previously served on the board of directors of Desert Voices Oral Learning Center and Paradise Valley Country Club. John received his Bachelor of Arts Degree in Economics from the University of Arizona in 1984 and his Juris Doctor from the Sandra Day O'Connor College of Law at Arizona State University in 1988.

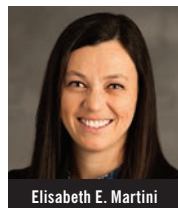


Michael F. Bosco

MICHAEL F. BOSCO joined the firm in September 2017 as an associate. Mike graduated from the University of San Diego *magna cum laude* in 2014 with a double major in Finance and Real Estate. While in college, Mike played four years of Division I college golf.

He received his Juris Doctor from Notre Dame Law School *magna cum laude* in 2017. In law school, Mike was a recipient of the Notre Dame Law School Fellowship, an academic merit scholarship. While at Notre Dame, Mike also earned his MBA *cum laude* from the Mendoza College of Business. Mike's practice areas include: banking, general real estate, bankruptcy, civil and commercial litigation, financial services, financing, forcible entry & detainer, and foreclosures. He enjoys golfing, ice hockey, fishing, boating, and traveling.

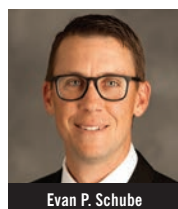
JASON C. KOLBE joined the firm as an associate at the Nevada office in January 2017. Jason's practice focuses on all aspects of default servicing, including bankruptcy, judicial foreclosures, foreclosure mediation, and evictions. Jason also focuses on HOA litigation. Jason graduated with a B.A. in psychology from the University of Nevada, Las Vegas in 2005 and received his Juris Doctor from Pepperdine University School of Law in 2009. Jason is licensed in both Nevada and California. In his free time, Jason is either spending time with his wife and three young children or mountain biking the many trails outside of Las Vegas.



Elisabeth E. Martini

ELISABETH E. MARTINI joined the firm in January 2018.

Elisabeth focuses her practice on civil and commercial litigation, construction law, and insurance law. Elisabeth graduated from Bentley University with a Bachelor of Science in Management and Marketing and a Masters of Business Administration. She went to law school at Arizona State University's Sandra Day O'Connor College of Law where she received recognition as a Trial Advocacy fellow. Prior to going to law school, Elisabeth was a project manager for a real estate development company in Boston, Massachusetts. Elisabeth is licensed in Arizona, California, Colorado, and Massachusetts.



Evan P. Schube

EVAN P. SCHUBE joined the firm in January 2018. Evan represents clients in real estate, commercial, and general litigation matters. Evan focuses his practice primarily in commercial and real estate litigation. Evan has developed a related general litigation practice that includes representation of professionals, including real estate agents and officers and directors of companies. Evan earned his Bachelor of Arts from Rollins College (2001), Masters of Environmental Planning from Arizona State University (2005), and his Juris Doctor from Arizona State University (2011). Prior to attending law school, Evan worked with a local homebuilder and commercial real estate developer focusing on entitlements.

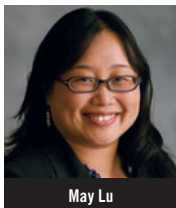
BUSINESS MATTERS

Choose Wisely

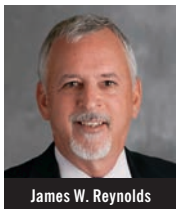
How the new partnership audit rules affect your operating agreement

By MAY LU & JAMES W. REYNOLDS

If you own an interest in a partnership, or in a limited liability company that is taxed as a partnership, you should consider whether to update your partnership or operating agreement to deal with the new IRS audit rules under the Bipartisan Budget Act of 2015 (“BBA”). Effective as of January 1, 2018, BBA replaced the partnership audit rules in the Tax Equity and Fiscal Responsibility Act of 1982 (“TEFRA”).



May Lu



James W. Reynolds

The most dramatic change under the new audit rules is to make the partnership or LLC liable for “imputed” income tax on any adjustment of the partnership’s taxable income following an audit of the partnership. The imputed tax will be calculated at the highest marginal rate applicable to corporations and individuals then in effect. This assessment of imputed tax can be particularly harsh if some of the partners at the time of the assessment were not partners in the audited year. A partnership or LLC can escape this potential liability only if it makes either of two elections that may be available under BBA:

SMALL PARTNERSHIP ELECTION

If the partnership or LLC qualifies as a “small partnership,” it can elect to opt out of the new rules for any tax year during which it has 100 or fewer



partners or members and every partner during that year is an individual, a corporation, or the estate of a deceased partner. If it qualifies, a partnership or LLC must file the election annually with its tax return. However, a partnership or LLC that has a trust, another partnership, or an LLC as a partner cannot qualify as a “small partnership,” no matter how many partners it has.

PUSH OUT ELECTION

If there is an imputed tax assessment, the partnership can elect to “push out” the imputed tax assessment on a pro rata basis to the persons who were partners in the year that was under review in the audit. The partnership must make this election within 45 days after receiving the final adjustment notice and must provide each partner for the reviewed year with a statement of the partner’s share of the adjustment. The benefits of making this election include avoiding paying the tax at the partnership level and shifting the liability from current partners to the persons who were partners during the reviewed year.

If a partnership wants to make either of these elections, the partnership or operating agreement should be revised to require an election, or to specify who has the right to make an election.

Another difference between TEFRA and BBA is to replace TEFRA’s concept of a “tax matters partner” with

a “partnership representative” under BBA. Under TEFRA, the designated “tax matters partner” was responsible for coordinating the audit, but each individual partner retained the right to participate in the audit and negotiate such partner’s own settlement regarding any underpayments. Under BBA, the designated “partnership representative” has the sole authority to participate in an audit, does not have to give notice of an audit to the partners, and binds the partnership and all of the partners with his decisions regarding the audit. If a partnership fails to designate a partnership representative, the Internal Revenue Service can select any person. However, a partnership or operating agreement should describe how the partnership representative is chosen and can require that a partnership representative have fiduciary duties to the partners, including the duty to act in the best interests of the partners, to consult with the partners, and to obtain the partners’ consent for his actions. Similarly, partnership representatives will want provisions that protect them from claims by the partners who are displeased with how the audit was handled.

MAKE AMENDMENTS

The attorneys at Tiffany & Bosco can assist you or your partnership or LLC in updating your partnership or operating agreement to address the new partnership audit rules.

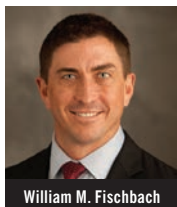
BUSINESS MATTERS

Disagreement Agreement

Arizona Supreme Court affirms applicability of the Separability Doctrine to arbitration in Arizona

By WILLIAM M. FISCHBACH

In *Hamblen v. Hatch*, 242 Ariz. 483 (2017), the Arizona Supreme Court gave further force to arbitration clauses by affirming the applicability of the “Separability Doctrine” even where a contract containing the arbitration provision has been rescinded.



William M. Fischbach

What is the Separability Doctrine? The idea of the Separability Doctrine is that

an arbitration clause in a contract is “separable” from the overall contract. So if one party to a contract merely alleges that the contract as a whole was fraudulently induced rather than the arbitration clause in particular, courts consider the arbitration clause to be independent, enforceable, and separable from the main contract.

In *Hamblen*, the Little Colorado Medical Center (“LCMC”) in Winslow, Arizona hired Jeff Hamblen as its President and CEO. The employment contract had an arbitration clause.

LCMC later made allegations that Hamblen had provided false information to LCMC during the hiring process and put Hamblen on administrative leave. Hamblen filed a claim with the American Arbitration Association, seeking severance pay because of his



alleged misrepresentations and omissions. The arbitrator denied Hamblen’s request for severance pay, granted LCMC’s request to rescind the contract, and issued an award to that effect. LCMC then sought to pursue what essentially were compulsory claims against Hamblen (such as unjust enrichment) in Navajo County Superior Court. LCMC reasoned that because the arbitrator had rescinded the employment contract, LCMC was no longer required to pursue those claims against Hamblen in the arbitration forum.

The Arizona Supreme Court disagreed. It held that, per the Separability Doctrine, the arbitration clause had survived

GET RESULTS

William M. Fischbach is an experienced litigation and trial attorney, and also sits on the American Arbitration Association panel of arbitrators.

the rescission of the employment contract and still applied to LCMC’s post-arbitration claims.

Hamblen is consistent with Arizona’s general policy of giving broad and robust application to agreements to arbitrate. This case underscores the importance of consulting counsel regarding the scope and applicability of an arbitration clause to any potential dispute.

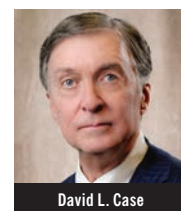


MONEY ON THE MOVE

Estate planning implications of the new increase in wealth transfer tax exemptions

By DAVID L. CASE

The Revenue Reconciliation Act of 2017¹ (the “2017 Tax Act”) is revolutionary legislation that drastically changes many areas of federal tax law, and for the most part brings tax reduction. And yes, as is often the case with new tax legislation, there are matters that will need further refinement over time as interpretation and application issues appear and are ironed out through Treasury Regulations.



David L. Case

From the perspective of estate planning attorneys and their clients, the doubling of the estate and gift tax exemption amount (or applicable exclusion amount), and all the planning implications thereof, is a very significant development, even though, because of budgetary limitations, it applies only for gifts made and estates of decedents dying after December 31, 2017, and before January 1, 2026. The base exemption amount for such period is increased from \$5 million to \$10 million,² and with the inflation adjustment, the exemption for 2018 is projected to be \$11,180,000 and \$22,360,000 per married couple.³ This change, in turn, also automatically

ESTATE PLANNING

increases the generation-skipping transfer tax (“GST tax”) exemption amount since the GST tax exemption relates back to that for estate tax.⁴

Although the 2017 Tax Act continues annual adjustments for inflation to the applicable exclusion amount and GST exemption amount, a different consumer price index is now used for the Internal Revenue Code (“IRC”), which many believe will result in smaller increases over time and thus be less beneficial than the prior index. This change will continue after 2025 even though the base exclusion amount increase will sunset in 2026.⁵

Because of the scheduled December 31, 2025 sunset of this increase in exemption for all three wealth transfer taxes (gift tax, estate tax and GST tax), if the law does not change, this presents a “use it or lose it” situation that, for many clients, may pose a need for action in the short term. Though yet to be determined, this may be an issue only if aggregate taxable transfers exceed the exemption amount after reduction at the time of sunset, or the effective date of new legislation that could limit or repeal these changes sooner than 2025.

The need for additional planning now is especially true for clients who have used up most or all of their gift and estate tax exemptions and still have need for more future wealth transfer tax reduction. And where such clients were previously reticent to do more planning because of the additional gift tax or GST tax that would be payable, they now may have a means to achieve the additional needed planning without current payment of tax.

As with some changes in the wealth transfer tax law during the last administration, some planners have questioned whether there might be a “clawback” of the additional gift tax exemption on death after 2025 because of the mechanics of the computation of estate tax payable on the IRS Form 706 Estate Tax Return. It goes without saying that such a result would be

patently unfair, would undermine the intent of this legislation, and might be unconstitutional. However, most commentators and practitioners do not believe “clawback” would occur and should not cause anyone to forego new proper planning. More specifically, the 2017 Tax Act directs the Treasury to promulgate regulations⁶ necessary to carry out the purposes of the law with respect to differences in the exclusion amount in effect at the time gifts are made by the decedent and at the time of death. One of the purposes of this appears to be to prevent the “clawback” of the increased applicable exclusion amount or GST exemption that a do-

Because of the scheduled December 31, 2025 sunset of this increase in exemption for all three wealth transfer taxes (gift tax, estate tax and GST tax), if the law does not change, this presents a “use it or lose it” situation that, for many clients, may pose a need for action in the short term.

nor previously utilized if the donor dies after the sunset of these provisions.

Portability became permanent law in 2013, and provides a means to transfer to a surviving spouse the unused gift and estate tax exemption of the deceased spouse (with certain notable limitations).⁷ The same logic and purpose regarding disallowing “clawback” should also be applicable to larger “portability” amounts of estate and gift tax exemption during the 2018 to 2025 exemption increase period, though arguably it may not be necessary because of the manner and application of the portability amount under current law.⁸ Moreover, the motivation is now greatly increased to elect portability and file the IRS Form 706 Estate Tax Return as is required to make the election (even when not otherwise due) in view of the new law.

Caution is advised as to the manner and planning techniques implemented to utilize the new increased exemption amounts. There should be enough time to do more sophisticated planning to best “leverage” the new exemption increases, both for estate and gift tax and GST tax, such as with permissible discounting and sales to intentionally defective grantor trusts (“IDGTs”). When there was uncertainty during the prior administration as to whether the law would be continued or exemption amounts lost, many clients made less tax-effective gift transfers that resulted in much less beneficial use of their exemptions, at times despite advice to the contrary. Also, attorneys and accountants must be mindful of the impact of the income tax basis for assets used in this planning and factor in the possible loss of a “step up” in basis of the assets at death⁹ versus the carry over of basis to a donee.¹⁰

Lastly, planners may want to review general financial powers of attorney to determine whether they are sufficient to allow the agent to make emergency gifts near the end of the period of increased exemption amounts in case the client lacks capacity to do so at a critical time.

1 Pub. L. No. 115-97 (Dec. 22, 2017) (sometimes referred to as “The Tax Cuts and Jobs Act”).

2 The 2017 Tax Act §11061(a).

3 These 2018 exemption amounts may be further adjusted slightly because of the change in index to be used.

4 See I.R.C. §2631(c).

5 See the 2017 Tax Act §11002.

6 See the 2017 Tax Act §11061(b) that also amends I.R.C. §2001(g) regarding computation of wealth transfer tax.

7 See I.R.C. §2010(c)(4). Note that portability is not available for GST tax.

8 See I.R.C. §§2010(c)(2) & (c)(4).

9 I.R.C. §1014.

10 I.R.C. §1015.

HAVE QUESTIONS?

Please contact Tiffany & Bosco if you need assistance in, or have any questions regarding, this practice area.

OUR ATTORNEYS

Before They Were Attorneys

You mean my attorney was not born with a law degree?
Part 2 of 2 Compiled by LAURA L. WOCHNER



Stephen P. Linzer



Pamela L. Kingsley

PAMELA L. KINGSLEY: Growing up in El Paso, Pamela appreciated the historic Hotel Paso del Norte (1912), where it had been popular to watch firefights between the revolutionaries and the Mexican Army during the Mexican Revolution. She was thrilled to work in its sales department soon after extensive remodeling brought on by a new owner, hosting the Sun Bowl Court and related pageantry activities the week she was married. After being accepted for law school, Pamela headed the political campaign office for a Texas gubernatorial candidate, leaving for Austin before he went on to win. She wishes she could say that for all her candidates!

CHRISTOPHER A. LAVOY: Chris hung fliers on doors in grade school, wrenched in bike shops, washed dishes and cleared tables, valet parked, and delivered pizza for Domino's on a bike in college (over cobblestone streets in Georgetown!)—he got great tips and free pie every shift to take back and eat in his dorm room. He was also a catering waiter, research assistant, medical records clerk, and accounting clerk.

STEPHEN P. LINZER: Steve raised money for college by working two jobs at the same time at Jones Beach State Park, Long Island, New York. Initially, in the spring of his senior year, he tried out to be a lifeguard at Jones Beach prompted by dreams of being “that” lifeguard in all of the Beach Party Frankie Avalon - Annette Funicello movies. Unfortunately, he could not swim very well. So the folks at Jones Beach offered him a job as a maintenance employee at \$1.09 an hour. Dressed in a cloned sailor's outfit with

work boots, he spent 8 hours a day in the summer heat picking up trash at Jones Beach with an elongated “pick up” stick. That job failed to give him enough money for college so after “walking” the beach, he was able to get a job taking tickets at the Marine Theatre at Jones Beach where shows featuring such notables as Louis Armstrong and Guy Lombardo were held. The pay was \$1.29 per hour. Steve did these jobs for all four years of college and has not walked in the sand at a beach since.

OUR ATTORNEYS

LEONARD J. MARK: Len was an air conditioner contractor shop worker, a car valet at Durant's restaurant, a law school librarian, a cashier for a horse track in Tucson, and a bailiff/law clerk for a Superior Court Judge.

ASHLEY ZIMMERMAN MARSH: While studying Broadcast Journalism at the University of Southern California, Ashley was an intern with MTV News. During her time there, she wrote, edited, and produced stories for MTV's website and broadcasted on-air. Her best memories were serving as a production assistant for the 2008 MTV Video Music Awards, working on stories about the movie *The Dark Knight*, and covering the red carpet, Hollywood premiere of the movie *Twilight*.



Ashley Zimmerman Marsh



Leonard J. Mark



Leonard J. McDonald



Robert D. Mitchell

LEONARD J. MCDONALD: Leonard started working when he was 14 years old as a bus boy at Sammy Ventura's Italian Village. He was paid one dollar an hour, plus a share of the tips. The rest of high school was spent mowing lawns, working at the local movie theater, and the ultimate job, being a lifeguard! Leonard worked all through college and law school as well. While he had some legal jobs, his non-legal jobs included working construction over the holidays and during the summer, and working on the weekends for the Texas Department of Highways and Public Transportation—13 hours a day, 26 hours for the weekend. His job was to walk the grounds every couple of hours or so, and answer the red emergency bat phone if there was a highway repair emergency that was called in over the weekend, such as a bridge failure. Not one phone call happened in all three years, and no equipment was ever stolen, so apparently he was great at his job! This was a great job during finals because given the isolation, there was nothing to do but study.

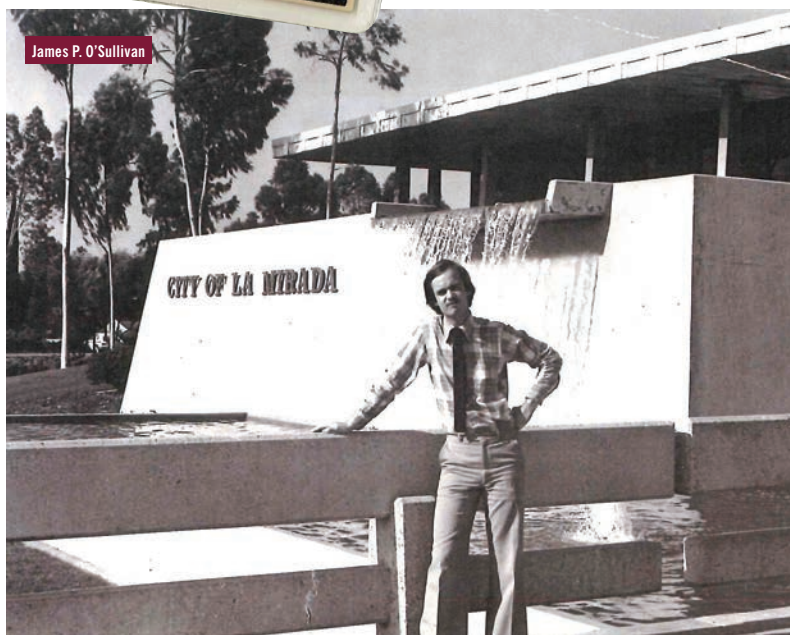
KELLY L. MENDOZA: Kelly had many jobs prior to becoming an attorney, ranging from server and bartender to clerical work at a transmission repair shop. During law school, she ran the business/office end of a plumbing business.

ROBERT D. MITCHELL: Robert worked at many jobs to put himself through college, sometimes working as many as three or four jobs at a time. Sleeping on floors of friends' and family's homes, he worked nights at a convenience store, driving to classes at 7 a.m. He bartended and waited tables, was a wine sommelier at a hotel, hauled lumber, framed houses, put traction on patients in a hospital, and sold suits in a menswear shop. Eventually, he ceased classes and joined the Air Force, which helped him to finish school.

OUR ATTORNEYS



JAMES P. O'SULLIVAN: Jim was an 18 year old University of Southern California freshman, as pictured to the left on his employee ID badge, learned valuable life lessons while juggling his studies and full time employment. Jim worked from 4:30 p.m. to 2:30 a.m. as a "Security Agent" (i.e., night watchman) at the downtown Los Angeles headquarters of the now-defunct Bullock's Department Store chain. His daily duties included locking up the store, inspecting briefcases and bags of departing employees—from the CEO to the custodial staff—as well as late night solo fire patrols through the pitch dark 11-story building constructed in the early 1900s. Alternating between sheer boredom and sheer terror, one notable nightshift included a motion alarm and then accompanying the LAPD, with guns drawn, to open a two-story climate-controlled vault where wealthy locals stored their furs and assorted other valuables. When Jim called to alert his boss about the alarm, Jim was instructed not to turn on the lights for fear that the police and Jim would see the full scope of the vault's holdings!



JUSTIN P. NELSON: Before he was an attorney, Justin spent a lot of time on a piano bench. Justin taught piano lessons for a few years, occasionally provided background music for public and private events, and performed as an accompanist for singers, instrumentalists, choirs, and bands. He also worked on the set of the television show, *Everwood*, for a season as the piano/hand double for the show's main character.

ALEXANDER POULOS: In 1985, Alex Poulos served in Washington, DC as a Foreign Affairs Assistant for Arizona Senator Dennis DeConcini, and then as a Legislative Affairs Assistant for then Arizona Congressman John McCain during his freshman term in Congress. This gave him a fascinating, insider's perspective on government. But even more interesting is what he did to help make ends meet while serving on Capitol Hill. Alex delivered pizzas for Armand's Pizzeria in Washington, DC. Armand's had just come out with the innovative concept of sending its drivers around town in oven-equipped trucks filled with ready-made pizzas. Customers simply bought them off the truck.

JAMES W. REYNOLDS: Jim was a mailman one summer working a split shift, delivering mail in the morning (by foot in rain and wind) and picking up mail by truck in the evening. Later, he worked two summers in two different steel factories, one in Reading, Pennsylvania and the other in Philadelphia (as a member of the UAW). Jim also worked the third shift (11 p.m. to 7 a.m.) as a campus cop for the University of Pennsylvania in West Philly for over a year before he went to law school.

OUR ATTORNEYS

DAVID L. ROSE: A military brat, David attended 22 schools, including five high schools in five states. His work history was no less full. After the typical high school jobs such as mowing lawns, pumping gas, bagging groceries, and hauling Christmas trees, he went out on the road. Along the way, he framed, poured concrete, painted, and performed all sorts of other construction jobs. After hitchhiking from Colorado to Texas, where he joined a friend along the way, the two of them took grunt jobs laying tile. Without a doubt, he tiled every bathroom in the Holiday Inn of Waco, Texas. Realizing that he did not like carrying boxes of tile up 10 flights of stairs in the summer, David joined the Air Force, where he crawled in and out of jet aircraft swapping out radios. After leaving the Air Force, David became a roughneck, working a natural gas rig in Baggs, Wyoming. David spent two years pulling pipe at that rig, and with the money he saved and the GI bill, he was able to put himself through the University of Colorado where he earned a Physics degree. Following his short-lived attempt to be a scientist, he began a career in alternative energy design with Honeywell.

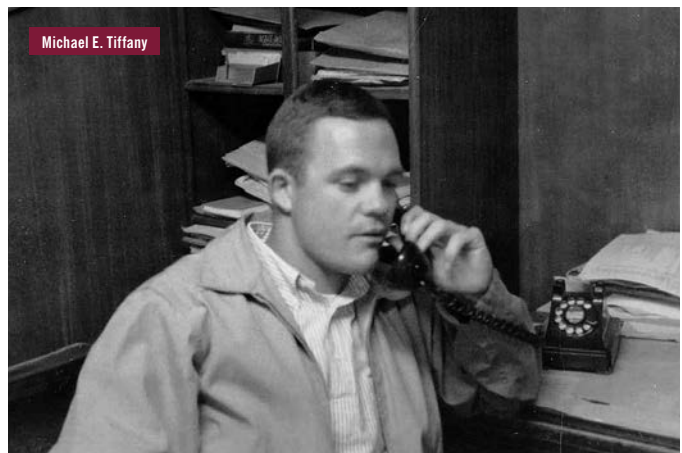
CHRISTOPHER WAZNIK: While attending Drake University in Des Moines, Iowa, Chris worked at LearningRX, a cognitive skills training center. During his time there, Chris worked one-on-one with dozens of students, ages ranging from elementary to mid-60s, to improve their cognitive skills, such as processing speed, long and short term memory, logic and reasoning, and attention.

LAURA L. WOCHNER: Laura had a number of odd jobs to help put herself through school, including working at a day care center, craft store, and card store, and even selling dog food at local pet stores. While later studying Biology at Arizona State University, she became the first employee for a family that had started a skin care manufacturing company out of its home. Laura's first tasks included answering phones and taking orders, filling product into bottles, putting labels on bottles, and packing the products for shipping. She eventually started learning how to make the products, which included mixing soaps on the kitchen stove!

FIND AN ATTORNEY

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MICHAEL E. TIFFANY: Following graduation from Arizona State University with a Bachelor's Degree in Business Administration, Mike joined the Air Force National Guard. Shortly after that, his unit was called to active duty in the regular Air Force. After he spent a year at Luke Air Force Base, his unit was deactivated. Mike then joined Tiffany Construction Company, a family owned company, and was with it for a year before beginning law school at the University of Arizona, having worked there every summer break since he was 12. In fact, his only summer break was after his second year of law school when he clerked for a solo practice attorney.



Christopher Waznik



MICHAEL A. WRAPP: Michael worked as a produce clerk, cashier, and general clerk at a Bashas' grocery store in Ahwatukee during the summers before his freshman, sophomore, and junior years of college at the University of Notre Dame. He was also an intern in the Arizona Governor's Office, working for the Arizona-Mexico Commission. During law school, he served as the assistant rector of an undergraduate residence hall on campus, supervising the resident assistants, providing guidance and support to the residents, planning hall events, addressing maintenance issues, and regularly remaining "on duty" until 4:30 a.m.



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