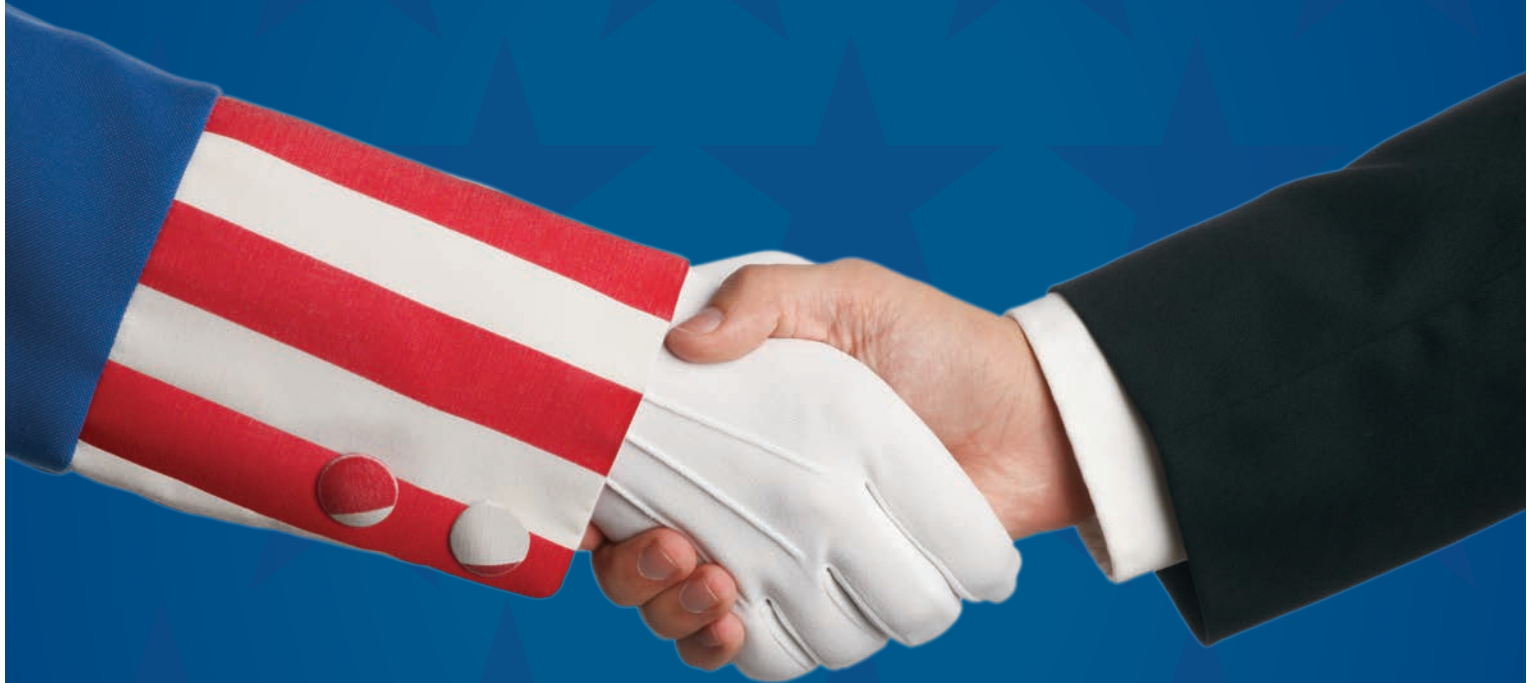


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NEWSLETTER



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Ready for Business With Uncle Sam

Firm launches new practice area 'Government Programs for Businesses'

ANNOUNCEMENTS

FIRM NEWS

Shareholders Recognized as Leading Attorneys

Super Lawyers, a listing of outstanding attorneys who have attained a high degree of peer recognition and professional achievement, selected the following shareholders for 2014: **David L. Case** (Estate Planning & Probate), **Brett M. Hager** (Intellectual Property Litigation), **Richard G. Himelrick** (Securities Litigation), **Christopher A. LaVoy** (Business Litigation), **Leonard J. Mark** (Family Law), **Robert A. Royal** (Business Litigation), and **Michael E. Tiffany** (Real Estate).

Shareholders and Associates Recognized as "Rising Stars"

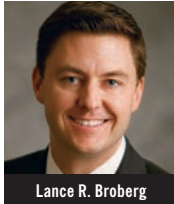
Super Lawyers recognizes and selects outstanding attorneys with a high degree of peer recognition and professional achievement. In 2014, **Lance R. Broberg** (Business Litigation), **J. James Christian** (Securities Litigation), **William E. Lally** (Land Use/Zoning), **May Lu** (Mergers & Acquisitions), and **Kevin P. Nelson** (Real Estate) were selected as "Rising Stars," which consist of attorneys who are 40 years old and younger or have practiced 10 or fewer years.

Congratulations to Tiffany & Bosco's Top Lawyers

Tiffany & Bosco is pleased to announce that nine attorneys were honored in the March/April publication of *AZ Business Magazine*. Nominations were submitted to the editor and then selected by a panel of leading Arizona attorneys. Congratulations to the following Top Lawyers: **Mark S. Bosco** (Banking), **David L. Case** (Estate and Trust Litigation), **Alisa J. Gray** (ADR), **Hamid Jabbar** (Up-and-Comers), **Timothy A. La Sota** (Government Relations), **J. Lawrence McCormley** (Securities and Corporate Finance), **Alex Poulos** (Family Law), **Robert A. Royal** (Business/Corporate Law), and **Michael E. Tiffany** (Real Estate).

PROFESSIONAL AND PERSONAL ACHIEVEMENT

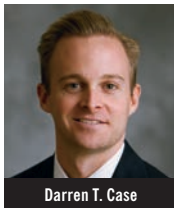
LANCE R. BROBERG was honored to be on the faculty for the "Civil Disclosure Summit: A Bench-Bar Dialogue About How the Disclosure Rules Should Be and Are Being Applied,"



Lance R. Broberg

conducted on Feb. 7, 2014.

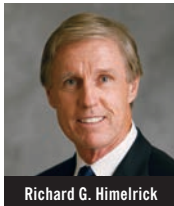
DARREN T. CASE was elected as president of the Estate Planning, Probate and Trust section of the Maricopa County Bar Association for



Darren T. Case

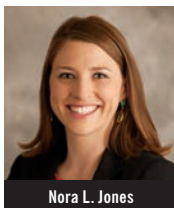
2014, and the 2013-2014 edition of his book, the *Arizona Estate and Probate Planning Handbook*, was recently published by Thomson Reuters-West.

The fourth edition of **RICHARD G. HIMELRICK'S** treatise, *Arizona Securities Law: Civil Liability, Defenses, and Remedies*, was published in January 2014.



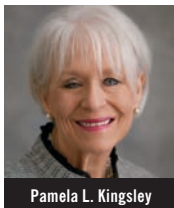
Richard G. Himelrick

NORA L. JONES was elected as vice chair of the Estate Planning, Probate and Trust section of the Maricopa County Bar Association for 2014.



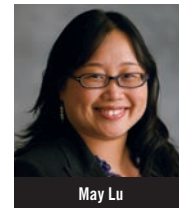
Nora L. Jones

PAMELA L. KINGSLEY was one of six seasoned trial lawyers selected to speak to the Litigation section of the Maricopa County Bar Association on "War Stories and Lessons Learned." The November 2013 ethics seminar provided the lawyer-



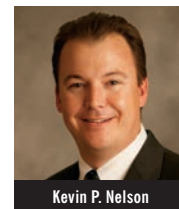
Pamela L. Kingsley

attendees with actual, ethics-related stories drawn from the personal experiences of the presenters.



May Lu

MAY LU was one of the presenters at SES's 3rd annual seminar titled "Buying and Selling a Business in Uncertain Times" in February 2014. She was also elected to the Board of Directors of ACLU-Arizona for a three-year term beginning January 2014 and the Arizona Asian American Bar Association's Board for 2014.



Kevin P. Nelson

KEVIN P. NELSON has authored two books, *Arizona Real Estate Law* and *Arizona Construction Law Annotated*. Thomson Reuters-West published the 2013-2014 edition of each book in November 2013.

JAMES P. O'SULLIVAN presented the seminar: "Lions, Tigers and Bear Markets (Oh My!): Managing the Legal Issues (and Lawyers!) in the M&A Process" for the Fall 2013 M&A Source Conference in Savannah, Ga.



James P. O'Sullivan



Michael E. Tiffany



Mark S. Bosco

AZBigMedia, in its publication entitled *AZ Business Leaders 2013-2014*, recognized **MICHAEL E. TIFFANY** for Real Estate Law and **MARK S. BOSCO** for Banking Law.

CLARIFICATION: In the Autumn 2013 issue of the Newsletter, **ALISA J. GRAY** should have been recognized for being listed in the *2014 Best Lawyers in America* publication for her work in the Litigation – Trusts and Estates practice area. Alisa joins nine other Tiffany & Bosco shareholders in achieving this recognition.

ANNOUNCEMENTS

GOOD WORKS

Tiffany & Bosco Continues Phoenix Open Tradition

Tiffany & Bosco continued its proud tradition of participating in the "Greatest Show on Grass." The Thunderbirds once again hosted this great event at the TPC Scottsdale. The Tournament, known as the Waste Management Phoenix Open, was held from January 28 through February 2, 2014. 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. The Tournament broke several single-day and the overall tournament and PGA Tour attendance records. At the



2014 event, fans witnessed Scottsdale resident Kevin Stadler bring home the over \$1.1 million purse.

A major focus of this popular event is the charitable fundraising for Thunderbirds Charities, an affiliate of The Thunderbirds. Once again, Tiffany & Bosco underwrote a two-story Skybox on the 18th hole for its clients and friends to enjoy the event. With its contribution, Tiffany & Bosco helped make the 2014 Waste Management Phoenix Open another successful year for the Tournament. Tiffany & Bosco is honored to be a long-time supporter of this event and Thunderbird Charities.

Other Charitable Works

Through the participation of **Alisa J. Gray**, **James P. O'Sullivan**, and **May Lu**, Tiffany & Bosco served as a Gold Sponsor for the Arizona Asian American Bar Association's Eighteenth Annual Scholarship Award and Installment Banquet on Feb. 13, 2014.

Tiffany & Bosco was a Founding Sponsor of the inaugural Agents Benefiting Children event organized by the Scottsdale Active 20-30 Club. The event is an Olympiad competition among teams of Arizona residential real estate agents that raise money throughout the year for children's charities. The CARE Fund was the main beneficiary of the event this year.

Mark Bosco and Tiffany & Bosco's **Financial Services Department** was the Presenting Sponsor of The Boys and Girls Clubs of Greater Scottsdale 2014 Youth of the Year Gala and Auction held on March 22, 2014. More than 30 Club kids competed for the honor of being named Youth of the Year, the highest honor given to a member of the Boys and Girls Clubs organization. This inspiring gala showcased how the Boys and Girls Clubs help youth reach their true power of potential.

Last December the **Financial Services Department** also sponsored "ARtrageous" starring Natalie Cole at Scottsdale Center for the Performing Arts, with all proceeds benefiting the Center. A key part of Tiffany Bosco's firm culture is to build successful, lasting partnerships with the local arts community. Supporting the arts means supporting the local economy because it helps attract and retain a skilled workforce. Investing in the arts not only improves quality of life but also creates awareness of all the great cultural events Arizona has to offer.

Tiffany & Bosco was the Presenting Sponsor of Dancing with the Stars Arizona 2014 "Night of the Big Bands." Dancing with the Stars Arizona is the National Kidney Foundation's (NKF) local dance competition featuring Arizona's community superstars partnered with professional dance instructors for dazzling performances. All proceeds benefit NKF AZ to assist in continuing its efforts to improve the quality of life for Arizonans with kidney disease and increase community awareness concerning early detection, prevention, and the treatment of chronic kidney disease.

NEW FACES

Tiffany & Bosco names newest shareholder



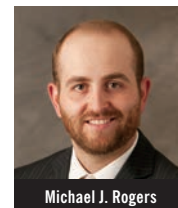
Hamid Jabbar

HAMID JABBAR joined the firm in September 2013 to work with Tina Ezzell in the Business Litigation group. Hamid, who is also licensed

to practice law in California, brings with him both big firm and private practice experience. His litigation and business practice focuses on automotive, internet, e-commerce, and complex litigation matters. He has experience litigating in federal and state courts throughout California and Arizona. Hamid was born and raised in Dallas and attended New York University where he earned his Bachelor of Music (guitar) *cum laude*. After graduating from the UCLA School of Law, Hamid worked for O'Melveny & Myers in Los Angeles and clerked for the Honorable Earl H. Carroll, U.S. District Judge for the District of Arizona. Outside of the office, Hamid is a certified yoga instructor and teaches regularly around the Valley.

New Associate Welcomed

MICHAEL J. ROGERS joined the firm in August 2013. Michael graduated from Arizona State University in 2009, *cum laude*, with his Bachelor's in Business Management from the W.P. Carey School of Business. Michael then received his Juris Doctor from Notre Dame Law School, *magna cum laude*, in 2013.



Michael J. Rogers

Michael's practice focuses on civil and commercial litigation, including contract disputes, real property disputes, and domestic relations. His

background in business and entrepreneurship gives him a unique perspective from which to serve his clients. Michael is licensed to practice in the Arizona state and federal courts. In his free time, Michael is an avid outdoorsman and Notre Dame sports enthusiast.



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BUSINESS & GOVERNMENT

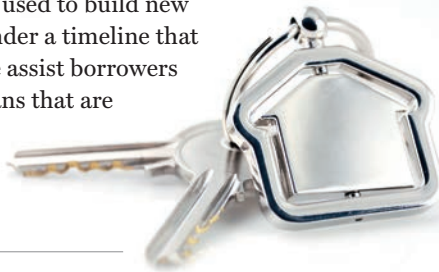
By JAMES P. O'SULLIVAN & MAY LU

Tiffany & Bosco launches new practice area 'Government Programs for Businesses'

For years, Tiffany & Bosco, P.A. has assisted clients regarding various federal, state, and local governmental resources for businesses, but for the first time the firm has identified the following legal services as falling under its newly created practice area of "Government Programs for Business."

HUD-INSURED LOANS

Since 1990, Tiffany & Bosco has represented for-profit and non-profit owners of multi-housing projects in connection with over 220 loans (exceeding \$3 billion) insured by the U.S. Department of Housing and Urban Development ("HUD"). Recently, the loans have been primarily for upscale apartment projects and healthcare facilities. However, they include other multi-housing projects such as hospitals, assisted/independent living facilities, and affordable housing. HUD loans are used to build new projects and refinance existing ones. Under a timeline that is comparable to conventional loans, we assist borrowers with the processing of HUD insured loans that are fully amortizable, non-recourse (even during construction) and fully assignable upon a sale of the project.



SMALL BUSINESS PROGRAMS AND CERTIFICATIONS

Many governmental resources are available to assist small business owners, especially socially and economically disadvantaged, minority, or women owners. That is true whether the owners are looking for funding to start a business, to expand their business, or to position themselves to do business with the government. Our attorneys understand that small business owners sometimes need counseling, education, mentoring, and training to succeed. We provide that assistance while navigating our clients to, and through, the various resources available to these owners.

SBA and Certificate Programs

We counsel clients on various federal

programs including those provided by the U.S. Small Business Administration (SBA), as well as federal, state, and local certification programs.



Government Relations/ Land Use and Zoning

Because of our attorneys' close relationships to the elected officials currently serving in Arizona's top governmental positions, we are primed to assist clients in maneuvering through the complexity of government agencies and lobby for their interests. This includes assisting small businesses with projects that involve zoning and other land use issues to obtain approval in the most timely and efficient manner.

SBA LOAN PROGRAMS

Governance & Regulation

Our attorneys also advise SBA lenders on various regulatory issues, as well as counsel Certified Development Companies (CDCs) on their governance issues, including compliance with the SBA's Standard Operating Procedures (SOPs) and fiduciary duties of directors and officers. Our substantial experience related to the prosecution of claims on behalf of, and vigorous defense of claims against, SBA lenders provides our firm with a unique ability to recommend and implement best practices for our clients.

Lending Transactions

We assist borrowers and lenders in negotiating and documenting the lending transactions related to SBA loan programs.

Litigation & Bankruptcy

When litigation is necessary, our attorneys have the experience required to efficiently navigate our clients to their goals. That is true whether the task is the aggressive pursuit of recoverable collateral and other assets, or the vigorous defense of our client's past acts. Our success in SBA-related litigation is demonstrated by our track record as well as our industry recognition. We represent CDCs and lenders in connection with litigating claims in civil and bankruptcy courts.

LEGAL REVIEW

Sifting Through the Wreckage

By BRETT M. HAGER

Aviation is glorious and romantic — with a dark side. Last year, a South American aircraft powered by American engines crashed into another aircraft from a third country, claiming many lives. The “official” cause is questionable. It is unknown whether the families of the victims will retain counsel. No one can guarantee results if they do. But they are entitled to answers, which may require more than just searching news reports and official releases from around the globe.



Brett M. Hager

Besides sifting through wreckage for answers, an experienced aviation attorney can help anticipate, prevent, and mitigate disasters, personal and financial. With an

eye towards business, this includes:

Insurance: Aviation insurance is complex. All pilots must be properly listed, rated, certificated, and current. Otherwise, no coverage. An employee takes a friend or customer on a sightseeing flight; if they crash, it may be deemed a business flight subjecting the employer to liability. Even if the employer meets all conditions, many aviation liability policies have a limit of \$100,000 per seat, \$1 million aggregate, which can be inadequate.

Foreign aircraft disputes: Who regulates the purchase, design, and airworthiness of the aircraft? It is not always the FAA, and plaintiffs may be contractually obligated to seek remedies in a foreign jurisdiction.

Charter, maintenance, and lease contracts: Most business aircraft, and many general aviation aircraft, are co-owned and/or put “on the line” through a charter service. All aircraft undergo maintenance. An ounce of prevention is *always* worth a pound of cure when entrusting an aircraft to another, not just in terms of preventive maintenance, but also preventive contract review and negotiation.

Acquisition and title issues: Aircraft purchases are different than any other transaction. The security for the financing



Have an aviation-related legal issue? Please contact Brett M. Hager at (602) 255-6045 or bmh@tblaw.com.

can literally just fly away, and if the transaction is international, the deal becomes even more complex.

Product liability and economic loss: Aviation product liability implicates not only injury and loss of life but also business interruption and loss. The opportunity cost of having a business jet sit idle while a defect is remedied can be huge.

Airport disputes: Many airport systems (e.g., the City of Phoenix Aviation Department) are covered by obscure municipal regulations buried in the City’s code.

Aviation is thrilling, but aviation disputes are not. At Tiffany & Bosco, we are here to help bring clarity and focus. Businesses deserve to understand how best to integrate aircraft into their operations. When disasters happen, pilot owners and their loved ones need to have experienced counsel in their corner.

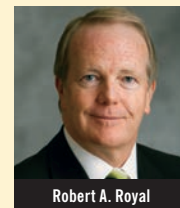
In the interim, as we pilots like to say, keep the shiny side up and the rubber side down.

PHOTO: MATS YUNIKKA/DREAMSTIME

Using Litigation Techniques to Complete ‘The Deal’

By ROBERT A. ROYAL

Litigators can assist transactional attorneys by providing tools, strategy, and knowledge to create leverage to force uncooperative parties in a business transaction to the negotiation table. By recognizing issues through fact analysis during the negotiation process, a litigator’s expertise can help get the deal done. When litigators look at deals gone bad, they examine facts and apply the law to seek negotiation strength and/or bring claims to right wrongs. Why not bring that strategy to help close the deal?



Robert A. Royal

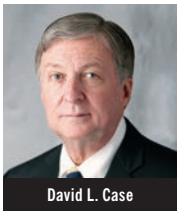
Corporate governance documents may first be examined to understand what rights are being created with respect to management, control, transfer provisions, and triggering events. The ability to amend these corporate documents can be a powerful tool to alter the power struggle, determine whether limitations of liability exist, and remind those involved of their fiduciary obliga-

LEGAL REVIEW

Modification and Termination of Irrevocable Trusts

By DAVID L. CASE

States such as Arizona that have adopted variations of the Model Uniform Trust Code (UTC) now have specific tools and methods for modification and early termination of irrevocable trusts in proper situations where the trust instrument does not specifically provide for it. The focus of this article is the Arizona Trust Code (ATC), which was modeled after the UTC but contains numerous provisions that depart from and improve upon the UTC.



David L. Case

Prior to the Jan. 1, 2009 effective date of the ATC, attorneys representing parties who sought court approval of modification or termination of irrevocable trusts governed by Arizona law had to utilize common law and the Restatement of Trusts in formulating the necessary theories, and the process was more cumbersome, risky, and expensive. Though the ATC codifies much of what is in the common law and Restatement, it contains additional guidelines and specific procedures to achieve desired changes to the trust document, providing more efficiency and certainty.

Unlike prior authority, the settlor or trustor (the person establishing the trust) and the trustee need not participate in or consent to court action under these provisions. However, the interests of the trustor should nevertheless be protected since each of the primary operative provisions in the ATC for modification and early termination makes reference to preserving the intent of the trustor or material purposes of the trust. Official Comments to the UTC confirm this consistent theme of protecting the trustor's intent.

The ATC also sets forth very important rules for "representation" in the petition process on behalf of interested persons or qualified beneficiaries, by appointed fiduciaries of beneficiaries and by parents of minor children, where interests of the representative are not adverse.



Often these rules will allow the petitioner to demonstrate that each interested person's interests are protected, thus providing a mechanism for court approval that could not otherwise be achieved, and without incurring expenses for guardians ad litem.

One provision allows a noncharitable irrevocable trust to be modified or terminated with the consent of all beneficiaries. If not all beneficiaries consent, court approval may nevertheless be possible where it can be demonstrated interests of non-consenting parties are adequately protected. Upon termination of the trust pursuant to these provisions, the trustee will distribute the trust property as the beneficiaries agree.

Where a material purpose of the trust is not undermined, other ATC provisions allow a beneficiary or trustee to petition the court for modification (and in appropriate circumstances, termination) where unanticipated circumstances have arisen, where there is an inability to effectively administer the trust, where remaining trust property has a total value that is uneconomic to administer, or where modification is needed to correct mistakes of fact or law, or to further the trustor's tax planning objectives.

Regarding modification to provide for tax planning, the IRS has held, with respect to a non-adversary action in which the decedent was the petitioner and the IRS was not a party, that because "the decree in this case was handed down before the time of the event giving rise to the tax" (in this case, estate tax at the death of the trustor), it was binding on the IRS. This Revenue Ruling has guided attorneys in how to approach tax planning modifications.

This brief article has covered only the highlights of the new rules for modification and early termination of Arizona irrevocable trusts, and does not cover new rules for "decanting" of trusts. A comprehensive article covering these subjects by this author, who has been involved with the legislative process for the ATC, is available on the Tiffany & Bosco website.

tions. And don't forget to examine those employment contracts!

An understanding of Arizona statutes that create liability, damage claims, and civil remedies that would otherwise be utilized in litigation may also deter deals from going bad. For example, reminding management of its risk of conflicts of interest with the proposed transaction may give the negotiator an opportunity to alter the opposition's position. If a deadlock results from the negotiations, a judicial dissolution with a forced buyout may result, thus

providing incentive to avoid the deadlock situation. If documentation is not forthcoming, remind the parties that owners have a valuable right of inspection of the records and, if not provided such records, they may make a claim and recover their attorneys' fees. Arizona has statutes that provide criminal and civil penalties for persons who knowingly alter a company's books and records or any submissions to the Arizona Corporation Commission.

Arizona corporate statutes embody the fiduciary duty concepts between a

company, its management, and its owners. Threats of oppression to shareholders by conduct designed to treat them dishonestly, unfairly, or unreasonably (and possibly violate their reasonable expectations as business owners) also present ripe areas for reminders during negotiation.

While litigators rarely assist in negotiating a business transaction, utilizing their knowledge and expertise in litigating disputes may help avoid such litigation and bring the shaky — yet worthwhile — deal to a close.



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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.



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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. ©2014 Tiffany & Bosco, P.A.

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