

CLASS *action*

1999

Chris Veley joined Miller Nash's Vancouver office as a litigation associate focusing on construction, real estate, and commercial litigation matters. Before joining the firm, he was a litigator in the Vancouver office of Bullivant Houser Bailey. Chris is very active in local and state professional associations, currently serving as a trustee for the Washington State Bar Association Young Lawyers Division. In 2005, he founded the Clark County Young Lawyers section and was recently elected president of the association for 2006. Mr. Veley also serves as the southwest regional representative for the Washington Defense Trial Lawyers Association.



Chris Veley

2001

Elizabeth S. Barnett has joined the law firm of Kummer Kaempfer Bonner Renshaw & Ferrario (Kummer Kaempfer) as an associate in the firm's Summerlin office, where she will practice in the areas of land use, government affairs, and zoning law. Elizabeth obtained a bachelor's degree in chemistry from Michigan State University in 1998, and her law degree from Gonzaga in 2001. Prior to joining Kummer Kaempfer, Barnett practiced complex commercial litigation in contract and security matters, as well as commercial real estate transactions. Earlier, Barnett was a law clerk to Judge Gene T. Porter in the Eighth Judicial District Court of Clark County, Nevada.

2002

Matthew Cox is employed at Golden Gate University School of Law as Admissions and Financial Aid Coordinator. He will be participating in the seven-day AIDS Lifecycle bike ride from San Francisco to Los Angeles.

2004

Laura Waldman has joined the firm of Lukins & Annis, P.S. as an associate attorney. Following law school, Laura clerked for the Honorable Stephen Brown, Washington State Court of Appeals, Division III. She will focus her practice on general civil litigation matters.



Manda Brockhagen

2005

Manda Brockhagen received an invitation to work in Botswana as a District AIDS Coordinator. She will leave in April for Botswana to be a liaison between AIDS/HIV programs and the government.

Elizabeth Barnett

Mark J. Michaud has joined OX-GEN, Inc. in Boise, Idaho, as in-house counsel. His duties include compliance practices for the Food and Drug Administration, state and federal securities regulations, and monitoring the company's intellectual property.



What's new? Did you move? Change Jobs?

Keep in touch with your former classmates, professors and friends by sending us your professional and personal news for publication. Please make sure the news you submit is accurate, complete and legible. Include a picture if you wish.

If you have information you would like to submit for Class Action, please send it to:

Gonzaga University School of Law Alumni Office
P.O. Box 3528
Spokane, WA 99220-3538
Fax: (509) 323-5744

Or send an e-mail to: nfike@lawschool.gonzaga.edu

In Search Of... All Gonzaga University School of Law Alumni



From across the globe, Gonzaga University School of Law is proud to announce the publication of an all-new Alumni Directory, aimed at finding and bringing together law alumni wherever they may be.

Scheduled for release in the summer of 2007, the new Alumni Directory will be the most up-to-date and complete reference of Gonzaga's more than 6,000 school of law graduates. This comprehensive volume will include names, class year(s) and degree(s) earned from Gonzaga. Each biographical listing will also include home address, phone number, name changes, names of spouse and children, and detailed professional information. The 2007 edition will list alumni alphabetically, by class year, by geographic location, and by occupation, in a special career networking section.

The Alumni Office has chosen the Bernard C. Harris Publishing Company to produce this special edition. Harris will soon begin researching and compiling the data to be included in the directory by mailing a questionnaire to each alumnus. Please be sure to fill it out and return it as soon as you receive it. (If we don't have your current address, please contact the Alumni Office as soon as possible so we can make sure you receive a directory questionnaire.)

With your participation, the 2007 edition of the Gonzaga University School of Law Alumni Directory is sure to be a great success. Look for more details on the project in future issues of *The Lawyer*.

The Gonzaga Law School extends its deepest condolences to the families and friends of the following alumni and friends.

Robert Chatterton, J.D. 1948
passed away November 15, 2005

Calvin E. Claughton J.D. 1997
passed away March 5, 2006

Seaton M. Daly J.D. 1947
passed away November 21, 2005

Colonel Robert S. Douthitt J.D. 1976
passed away November 28, 2005

James B. Hansen J.D. 1987
passed away January 31, 2006

William S. Hawthorne J. D. 1994
passed away March 4, 2006

Leo E. Horrigan (friend) 1941
passed away December 17, 2005

Thomas D. Kelley J.D. 1938
passed away January 19, 2006

Joy McLean J.D. 1983
passed away March 4, 2006

Joseph Steven Montecucco J.D. 1959
passed away February 12, 2006

Ignatius E. "Morry" Morrison J.D. 1976
passed away December 7, 2005

Michael "Mick" O'Brien J.D. 1981
passed away October 24, 2005

Patrick H. Shelledy, J.D. 1952
passed away November 2, 2005

Jim Shively J.D. 1977
passed away February 18, 2006

James J. Solan J.D. 1949
passed away April 9, 2006

Ken R. St.Yves J.D. 1993
passed away January 11, 2006

Gary Sullivan J.D. 1963
passed away November 28, 2005

Paul M. Williams J.D. 1952
passed away December 21, 2005

Virginia Worthington J.D. 1975
passed away December 28, 2005



Lloyd Meeds, J.D. 1958

The firm of Preston Gates Ellis & Rouvelas Meeds recently established a scholarship in memory of Lloyd Meeds, a partner in their firm and a 1958 Gonzaga University School of Law graduate, who passed away in 2005. Lloyd is survived by his wife of more than thirty-five years, Mary; and children Deborah Kendall, Michael Meeds, and Michelle Meeds.

Lloyd served with distinction in the United States House of Representatives for seven terms. Following his congressional service, he joined the firm of Preston Gates Ellis & Rouvelas Meeds as a lobbyist. He dedicated his career to the development of ethical standards in his profession. Lloyd often credited his interest in public service and professional ethics to the years he spent at Gonzaga University School of Law.

Lloyd's legacy lives on today in the Lloyd Meeds Memorial Scholarship Fund at Gonzaga University School of Law. Join us in celebrating his legacy with a financial contribution to this scholarship. Contributions may be made to:

Lloyd Meeds Memorial Scholarship
c/o Gonzaga Law School Foundation
PO Box 3528
Spokane, WA 99220-3528
www.gonzaga.edu/makeagift

(On-line: enter amount, select "law school," select specific fund)



Terance "Toby" Daniel Lee, J.D. 1999

A memorial fund has been established for Toby Lee who died in an automobile accident on December 28, 2005, in Kailua, Hawaii. Toby graduated from Mid-Pacific Institute in 1988, earned his undergraduate degree at Colorado State University and his J.D. from Gonzaga University School of Law in 1999.

Before returning to Hawaii to practice law, he clerked for Washington Supreme Court Justice Richard Guy. Justice Guy recalls how Toby was always "very happy. He always thought the surf was up." Toby is survived by his parents, Daniel '63 and Patricia of Kailua, Hawaii; sisters Denise, Dominique and Shandra Kanaha. Contributions may be made to:

Toby Lee Memorial Fund
c/o Gonzaga Law School Foundation
PO Box 3528
Spokane, WA 99220-3528
www.gonzaga.edu/makeagift

(On-line: enter amount, select "law school," select specific fund)



PROFESSOR RANDALL *on planned* GIVING

Tax Advantaged Charitable Gifting

Gary C. Randall
Counsel, Workland & Witherspoon, PLLC
Spokane, Washington 99203
(509) 455-9077

In the first installment on charitable giving, I suggested outright gifts. Cash is nice, appreciated securities are fine. The tax benefit to the donor is an immediate income tax deduction for lifetime gifts, a reduction in federal estate taxes for death time gifts. The detriment is that the donor no longer has the money. No one is in a 100% tax bracket, and the heirs may wish they had the bequest instead of the charity.

The reality is that there are some tax advantages to charitable gifts, but the true motivation has to be primarily a charitable one. Having a classroom named after me is nice, but it wasn't my money. It was given by some of my former students who thought they had a good time in law school. That was a charitable motive, for which the donors also received some tax benefit. Thanks, by the way.

There are two types of charitable gifts that are a little fancier than outright gifts. They are mirror images of each other. One is the Charitable Remainder Trust (CRT), the other is the Charitable Lead Trust (CLT). The first works well for both income tax and estate tax purposes, the latter (the CLT) is really an estate tax planning device.

Here is a quick overview of the two types.

The Charitable Remainder Trust (CRT)

Also known as the "kids are getting enough anyway" trust, this is a fairly simple trust arrangement which involves the transfer of property – preferably appreciated real estate or securities held for more than one year – to a trust. The trust pays a percentage of the value of its property on a regular basis to the donor – or named beneficiaries – and the remainder will go to a charity.

Lifetime CRT's provide the donor with immediate gratification; an income tax deduction roughly equal to the present value of the remainder interest. CRT provides the charity with delayed gratification. Someday, when the donor dies, the charity gets the property. This is a very good way

to unlock capital gains – the charity does not pay tax on the gain – and get a steady flow of income, undiluted by the payment of any capital gain tax. The income itself will be taxable to the donor, either as capital gain income or ordinary income, depending on the nature of the trust income.

The Charitable Lead Trust (CLT)

This is really for the benefit of the kids. Used properly it will greatly reduce federal and state death taxes and provide an immediate benefit to folks you wish to benefit – a charitable beneficiary - usually for a definite period of time. It can also be tied to a life or lives in being.

The idea is that the trust "income" is paid to the charity during the term of the trust. It is not taxed to the donor, nor is it deductible by the donor. When the term is up, the principal goes to named beneficiaries, usually relatives, who will not pay income tax on the receipt of the property. And who can then squander it if they wish.

The term "income" is misleading. Trusts of this nature have to provide for a set payout of a percentage of the value of the trust property at the time the trust is funded. Done properly, trust income and trust payout are the same. Done improperly, excess trust income is taxable to the trust.

Done at death, the donor reduces his or her estate tax by the present value of the "income" interest that will go to charity during the term of the trust. Done during life, any gift tax for the amount that will go to the kids is reduced by the same computation.

There is an advantage to this type of gift over the CRT. If the income payout to the charity is tied to the life of the donor, and the charity is a religious entity like Gonzaga, prayers for the donor's well being are quite likely.

The CRT is a good income tax tool, and has some estate tax advantages. The CLT is primarily an estate tax tool. With high estate tax exemptions, and no tax usually due until the death of the survivor of a couple, it has more limited value. 📄

SAVE *the* DATE!

August 18, 19 & 20, 2006

Gonzaga University School of Law

Alumni Reunion Weekend

Class of

'41 '46 '51 '56 '61 '66 '71 '76 '81 '86 '91 '96 '01

Questions?

Please contact Nancy Fike

Office of Alumni Relations

509-323-3605

nfike@lawschool.gonzaga.edu

'41 '46 '51 '56 '61 '66 '71 '76 '81 '86 '91 '96 '01



Looking for a Job? New Employee? Alumni Gathering? Reunions? Classmates? *Find it all at GU Law.*
www.law.gonzaga.edu



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