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10
11 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

12 DENNIS KOGOD,

Case No. 71147

13 Appellant,

14 vs.

15 GABRIELLE CIOFFI-KOGOD,

16 Respondent.
17 _____/

18
19 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**
20 _____

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22 **APPELLANT'S APPENDIX**
23 **Volume 43**
24 _____
25
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27
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Acceptance of Service filed on April 24, 2014	1	14
Acceptance of Service Filed on November 6, 2015	2	394
Amended Notice of Cross-Appeal filed on September 23, 2016	46	9032-9148
Answer to Complaint for Divorce and Counterclaim filed on November 24, 2014	1	19-24
Case Appeal Statement filed on August 23, 2016	44	8590-8593
Case Appcal Statement, filed on December 13, 2016	47	9287-9290
Case Cross-Appcal Statement filed on September 21, 2016	46	9028-9031
Case Cross-Appeal Statement, filed on December 23, 2016	47	9298-9301
Certificate of Service filed on March 2, 2015	1	66
Certificate of Service filed on June 2, 2015	1	85-86
Certificate of Service filed on January 25, 2016	4	712
Certificate of Service filed on June 21, 2016	42	8082
Certificate of Service filed on September 14, 2016	45	8704-8802
Certification of Copy of Exhibits Presented at the 2/23/16- 2/26/16 Non-Jury Trial, dated December 8, 2016	10	1876-1894
Certification of Copy Clerks List	41	7980-7983
Complaint for Divorce filed on December 13, 2013	1	1-6
Defendant's Closing Brief filed on August 1, 2016	43	8415-8473
Defendant, Dennis Kogod's, Rcply to Plaintiff's, Gabrielle Cioffi-Kogod's, Opposition to Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the deposition of Jennifer Crute Steiner and Opposition to Plaintiff's Countermotion for Attorney Fees and Costs filed on June 25, 2015	1	151-178
Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	1	87-110
Defendant's Exhibits Vol. I:	33	6161-7979
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit D- Teichner Accounting Rebuttal Expert Disclosure Dated: January 25, 2016	33	6162-6209
Defendant's Exhibit F- Teichner Accounting Sur-Rebuttal Report Dated: February 15, 2016	33	6210-6215
Defendant's Exhibit S- Bank of America Joint Checking Account Ending 6446 Statement From December 1, 2015 to December 31, 2015	33	6216-6223
Defendant's Exhibit T- Bank of America Checking Account ending in 0129 Statement from December 1, 2015 to December 31, 2015	33	6224-6229
Defendant's Exhibit U- Wells Fargo Complete Advantage Checking Account Ending 5397 Statement from January 9, 2016 to February 5, 2016	33	6230-6239
Defendant's Exhibit V- Wells Fargo PMA Account ending 8870 Statement from January 9, 2016 to February 5, 2016	33	6240-6242
Defendant's Exhibit W- UBS Trust – Fee Base ending 743 Statement From January 2016	33	6243-6252
Defendant's Exhibit X- UBS Checking ending 745 Statement for January 2016	33	6253-6264
Defendant's Exhibit Y- UBS Trust – PWS/GAM ending 134 Statement for January 2016	33	6265-6282
Defendant's Exhibit Z- UBS Stock Option ending 999 Statement for January 2016	33	6283-6290
Defendant's Exhibit AA- Merrill Lynch Ending 588 Statement from December 01, 2015 to December 31, 2015	33	6291-6360
Defendant's Exhibit BB- UBS Trust – Fee Base ending 43 Statement for January 2016	34	6361-6368
Defendant's Exhibit CC- Fidelity Dignity Health Statement from January 1, 2015 to December 31, 2015	34	6369-6372
Defendant's Exhibit DD- Davita Retirement Plan Statement from January 1, 2016 to January 31, 2016	34	6373-6375
Defendant's Exhibit EE- Davita Retirement Savings Plan Statement from October 1, 2015 to December 31, 2015	34	6376-6378
Defendant's Exhibit LL- UBS Premier Variable Credit Line ending 027 Statement for January 2016	34	6379-6384
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit MM- American Express Centurion Account ending 3005	34	6385-6396
Defendant's Exhibit NN- American Express Platinum Account ending 2003 Statement from January 18, 2016 to February 6, 2016	34	6397-6401
Defendant's Exhibit OO- American Express Platinum Account ending 9008 Statement from January 25, 2016 to February 23, 2016	34	6402-6406
Defendant's Exhibit PP- Master Card Account ending 1588 Statement From January 07, 2016 to February 06, 2016	34	6407-6412
Defendant's Exhibit QQ- Wells Fargo Account ending 1032 Statement from December 16, 2015 to January 15, 2016	34	6413-6419
Defendant's Exhibit RR- Banana Republic Account ending 4713 Statement from December 4, 2015 to January 4, 2016	34	6420-6423
Defendant's Exhibit SS- Discover Account ending in 4205 Statement from November 12, 2015 to December 11, 2015	34	6424-6427
Defendant's Exhibit TT- Kohls Account ending in 557 Statement from November 7, 2015 to Decccmber 7, 2015	34	6428
Defendant's Exhibit UU- Merrill Lynch Account ending 9677 Statement from November 13, 2015 to December 12, 2015	34	6429-6431
Defendant's Exhihit VV- Nordstorm Account ending 992 Statement from November 13, 2015 to Decccmber 13, 2015	34	6432-6436
Defendant's Exhibit WW- TJX Rewards Account ending 6951 Statement from December 1, 2015 to January 1, 2016	34	6437-6439
Defendant's Exhibit XX- Detailed Financial Disclosure Form for Gabrielle Cioffi-Kogod, Filed February 25, 2015	34	6440-6456
Defendant's Exhibit AAA- Email from Eugene to Dennis Dated: February 12, 2012	34	6457-6459
Defendant's Exhibit BBB- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: House	34	6460-6464
Defendant's Exhibit CCC- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: Misc.	34	6465-6467
Defendant's Exhibit DDD- Various Checks from Gabrielle to Eugene Cioffi Re: Eugene's Birthday	34	6468-6470
Defendant's Exhibit EEE- Various Checks from Gabrielle to Cassandra Cioffi Re: Cassandra's Birthday	34	6471-6473

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit FFF- Various Checks from Gabrielle to Stephanie Cioff Re: Stephanie's Birthday	34	6474-6476
Defendant's Exhibit GGG- Check from Dennis to Escrow of the West Re: 128 N. Edinburch	34	6477
Defendant's Exhibit HHH- Various Checks from Gabrielle to Cash	34	6478-6496
Defendant's Exhibit III- Various Checks from Gabrielle to Deaner, Deaner, Scann, Malan & Larsen Re: Kogod v. DeYoung #5504-0001	34	6497-6507
Defendant's Exhibit KKK- Notice of Entry of Stipulation and Order Filed on August 12, 2015	34	6508-6513
Defendant's Exhibit LLL- Email from Dennis to Gabrielle Dated: December 8, 2011	34	6514-6515
Defendant's Exhibit NNN- Plaintiff's Sixteenth Supplemental Production of Documents Pursuant to NRCP 16.2, Served on October 22, 2015	34	6516-656
Defendant's Exhibit OOO- Gabrielle Kogod's Resume	34	6561-6564
Defendant's Exhibit PPP- Plaintiff's Response to Defendant's First Set of Interrogatories Dated May 18, 2015	35	6565-6589
Defendant's Exhibit QQQ- Plaintiff's Response to Defendant's Second Set of Interrogatories Served on October 20, 2015	35	6590-6597
Defendant's Exhibit RRR- Plaintiff's Response to Defendant's Third Set of Interrogatories Served on October 29, 2015	35	6598-6603
Defendant's Exhibit SSS- Confidential Memorandum Limited Partner Interests in New Enterprise Associates 14, L.P. Dated: February 2012	35	6604-6683
Defendant's Exhibit TTT- New Enterprise Associates 14, L.P. Supplemental Schedule of Changes in Individual Partner's Capital Accounts	35	6684-6706
Defendant's Exhibit UUU- Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	36	6707-6906
Defendant's Exhibit UUU- Continued Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	37	6907-7034
Defendant's Exhibit VVV- Davita Power Point Regarding 2015 Long Term Incentive Program	37	7035-7041

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit XXX- Davita Cash Performance Award Agreement, Exhibit B	37	7042-7048
Defendant's Exhibit YYY- Email from Radiology Partners regarding 2014 Tax Compliance	37	7049-7059
Defendant's Exhibit ZZZ- Radiology Partners Member Equity Statement Dated: July 31, 2015	37	7060
Defendant's Exhibit AAAA- Radiology Partners Practice Update, Dated July 31, 2015	37	7061-7067
Defendant's Exhibit FFFF- Kogod Equity Analysis of Dennis' outstanding Long-term incentives (Equity Bases and Cash-Based) and Explanation	37	7068-7070
Defendant's Exhibit GGGG- Thomasina Distribution Agreement	37	7071-7126
Defendant's Exhibit HHHH- Pray for Ukraine Agreement Dated: October 16, 2014	37	7127-7132
Defendant's Exhibit IIII- UBS Resource Management account Ending 899 Statement for February 2016	37	7133-7134
Defendant's Exhibit JJJJ- 2015 W-2 issued to Dennis L. Kogod	37	7135-7137
Defendant's Exhibit KKKK- Principle Life Insurance Company Statement for February 18 2016	37	7138-7139
Defendant's Exhibit LLLL- Email from Denise to Dennis Kogod	38	7140
Defendant's Exhibit MMMM- Filing with US Security and Exchange Commission	38	7141-7142
Defendants Exhibit NNNN- Email 2/23/16 Re: Award of 76,766 Shares And Sale of \$33,290 Shares for Tax Purposes	38	7143-7144
Defendant's Exhibit OOOO- Assets & Debt Chart	38	7145-7148
Defendant's Exhibit PPPP- Martial Balance Sheet	38	7149-7151
Defendant's Exhibit QQQQ- Costs & Fees Through 1/31/16	38	7152-7174
Defendant's Exhibit RRRR- Jimmerson Fees	38	7175-7340
Defendant's Exhibit SSSS- Depo of Eugene Cioffi February 05, 2016	39	7341-7450
Defendant's Exhibit TTTT- Depo of Stephanie Cioffi February 05, 2016	39	7451-7467
Defendant's Exhibit UUUU- 9716 Oak Pass Appraisal	42	8042-8061

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWW- Hollywood Hills Escrow	42	8063
Defendant's Exhibit XXXX- February 2016 UBS account summary statement	39	7468-7474
Defendant's Exhibit YYYY- February 2016 UBS account statement for Accounts ending 743	39	7475-7484
Defendant's Exhibit ZZZZ- February 2016 UBS account statement for Accounts ending 134	39	7485-7500
Defendant's Exhibit 5A- February 2016 UBS account summary statement	39	7501-7508
Defendant's Exhibit 5B- February 2016 UBS account statement for accounts Ending 745	39	7509-7522
Defendant's Exhibit 5C- February 2016 UBS account statement for accounts Ending 899	39	7523-7532
Defendant's Exhibit 5D- February 2016 UBS account statement for accounts Ending 746	39	7533-7540
Defendant's Exhibit 5E- February 2016 UBS account statement for accounts Ending 027	39	7541-7546
Defendant's Exhibit 5F- February 2016 UBS account statement for accounts Ending 575	39	7547-7552
Defendant's Exhibit 5G- UBS Account Summary for account ending 17, Showing no value As of February 26, 2016	39	7553
Defendant's Exhibit 5H- February 2016 UBS account statement for accounts ending 75	39	7554-7559
Defendant's Exhibit 5I- May 2016 UBS account statement for accounts ending 76	39	7560-7567
Defendant's Exhibit 5J- May 2016 UBS account statement for accounts ending 43	39	7568-7577
Defendant's Exhibit 5K- May 2016 UBS account statement for accounts ending 45	39	7578-7587
Defendant's Exhibit 5L- May 2016 UBS account statement for accounts ending 34	40	7588-7603
Defendant's Exhibit 5M- Wells Fargo PMA Package account ending 5397 Statement from February 1, 2016 through February 29, 2016	40	7604-7613

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit 5N- Wells Fargo Checking account ending 8870 Statements from February 6, 2016 through March 7, 2016	40	7614-7616
Defendant's Exhibit 5O- Wells Fargo Visa account ending 1032 statements From January 16, 2016 through February 12, 2016	40	7617-7620
Defendant's Exhibit 5P- Wells Fargo Visa account ending 1032 statements From February 13, 2016 through March 15, 2016	40	7621-7625
Defendant's Exhibit 5Q- American Express Platinum account ending 9008 Statements from January 16, 2016 through February 23, 2016	40	7626-7636
Defendant's Exhibit 5R- American Express Platinum account ending 9008 Statements from February 24, 2016 through March 25, 2016	40	7637-7645
Defendant's Exhibit 5S- American Express Centurion account ending 3005 Statements from January 16, 2016 through February 14, 2016	40	7646-7659
Defendant's Exhibit 5T- American Express Centurion account ending 3005 Statements from February 15, 2016 through March 16, 2016	40	7660-7668
Defendant's Exhibit 5U- American Express Optima account ending 2003 Statements from January 19, 2016 through February 16, 2016	40	7669-7680
Defendant's Exhibit 5V- American Express Optima account ending 2003 Statements from February 17, 2016 through March 18, 2016	40	7681-7685
Defendant's Exhibit 5W- Master Card Black Card account ending 1588 Statements from February of 2016	40	7686-7691
Defendant's Exhibits 5X- Principle Life Insurance Company Statement of Coverage as of February 26, 2016	40	7692-7693
Defendant's Exhibits 5Y- Voja DaVita Retirement Savings Plan statement From 01/01/16 through 03/31/16	40	7694-7696
Defendant's Exhibits 5Z- DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February of 2016	40	7697-7699
Defendant's Exhibit 6A- Cigna Health Savings Plan account balance of April 24, 2016	40	7700-7703
Defendant's Exhibit 6B- DaVita Stock Award Grant Statement, exercisable as of 06/01/16	40	7704-7705
Defendant's Exhibit 6C- Documents regarding sale of Ferrari	40	7706-7707

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Detailed Financial Disclosure Form filed on February 25, 2015	1	28-44
Detailed Financial Disclosure Form filed on February 27, 2015	1	45-65
Detailed Financial Disclosure Form filed on May 29, 2015	1	67-84
Detailed Financial Disclosure Form filed on February 16, 2016	4	721-738
Detailed Financial Disclosure Form filed on February 19, 2016	4	819-835
Discovery Commissioner's Report and Recommendations filed on January 11, 2016	2	421-424
Discovery Commissioner's Report and Recommendations filed on January 22, 2016	4	707-711
Discovery Commissioner's Supplemental Report and Recommendations filed on February 22, 2016	4	843-846
Errata to Pre-Trial Memorandum filed on February 22, 2016	4	841-842
Errata to Notice of Filing Cost Bond for Appeal filed on August 30, 2016	44	8603-8606
Ex-Parte Motion to Enlarge Time for Service of Summons and Complaint filed on April 4, 2014	1	7-11
Ex-Parte Order to Enlarge Time for Service of Summons and Complaint filed on April 10, 2014	1	12-13
Ex Parte Request for Leave of Court to File Supplemental Pleading (With Notice) Filed September 21, 2016	45	8914-8944
Joint Preliminary Injunction filed on May 15, 2014	1	15-16
Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioners Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs filed on September 14, 2015	2	207-274
Motion to Compel Discovery and for Attorney's Fees and Costs filed on December 23, 2015	2	407-420
Motion in Limine to Exclude Updated Real Estate Appraisals and Newly Disclosed Rental Values Submitted by Plaintiff filed on February 19, 2016	4	836-840
Motion in Limine to Exclude Defendant's Witness Disclosed After Deadline to Disclose witnesses and Request for Attorney's Fees and Sanctions filed on February 22, 2016	4	847-858

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief filed on August 24, 2016	44	8594-8600
Motion for Attorney's Fees and Costs filed on September 13, 2016	44	8607-8703
Notice of Appeal filed on August 23, 2016	44	8588-8589
Notice of Appeal, filed on December 13, 2016	47	9280-9286
Notice of Cross-Appeal filed on September 21, 2016	45	8823-8940
Notice of Cross-Appeal, filed on December 23, 2016	47	9291-9297
Notice of Entry of Order filed on August 12, 2015	1	205-206
Notice of Entry filed on November 30, 2015	2	395-399
Notice of Entry of Order filed on December 3, 2015	2	400-404
Notice of Entry of Order filed on May 6, 2016	42	8064-8065
Notice of Entry of Order filed on May 11, 2016	42	8068-8069
Notice of Entry of Order filed on June 29, 2016	42	8086-8089
Notice of Entry of Findings of Facts, Conclusions of Law and Decree of Divorce filed on August 22, 2016	44	8474-8587
Notice of Entry of Order filed on October 24, 2016	47	9272-9275
Notice of Entry of Order from October 18, 2016 Hearing filed on December 5, 2016	47	9276-9279
Notice of Filing Cost Bond for Appeal filed on August 29, 2016	44	8601-8602
Objections to Plaintiff's proposed deposition Testimony and Submission of Additional Deposition Testimony filed on March 25, 2016	40	7721-7739
Opposition to Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs and Countermotion for Sanctions and Attorney's Fees filed on October 6, 2015	2	287-335
Opposition to Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner, and Countermotion for Attorney's Fees and Costs filed on June 23, 2015	1	111-150

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Opposition to Motion to Compel Discovery and for Attorney's Fees and Costs and Countermotion for Protective Order filed on January 11, 2016	3	425-579
Opposition to Plaintiff's Motion for an Order to Show Cause why Defendant Should not be Held in Contempt of Court for His Multiple Violations of the Joint Preliminary Injunction, for an Order Limiting Access and Payments from Community Accounts, and for Sanctions, Attorney's Fees and Costs; and Countermotion for Attorney's Fees and Costs filed on February 8, 2016	4	713-720
Opposition to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's fees and Costs; and Countermotion for Sanctions, Attorney's Fees and Costs filed on July 8, 2016	42	8090-8153
Opposition to Motion for Attorney's Fees and Costs filed on October 13, 2016	46	9167-9174
Order to Show Cause filed on February 24, 2016	4	859-860
Order filed on May 6, 2016	42	8066-8067
Order from April 6, 2016 Hearing filed on May 11, 2016	42	8070-8071
Order filed on June 28, 2016	42	8083-8085
Order From October 18, 2016 Hearing, filed on December 5, 2016	47	9278-9279
Plaintiff's Closing Brief filed on August 1, 2016	43	8242-8414
Plaintiff's Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs filed on September 15, 2016	45	8803-8822
Plaintiff's Motion for the Issuance of an Order to Show Cause why Defendant Should not be Held in Contempt for his Multiple Violations of the Joint Preliminary Injunction; Plaintiff's Motion for an Order Limiting the Access and Payments from Community Accounts filed on January 19, 2016	4	647-706
Plaintiff's Pre Trial Memorandum filed on February 19, 2016	4	780-818
Plaintiff's Exhibit 1- Financial Disclosure Form Filed on February 16, 2016	10	1896-1912
Plaintiff's Exhibit 2- Financial Disclosure Form Filed on February 16, 2016	10	1913-1930
Plaintiff's Exhibit 3- Detailed Financial Disclosure Form Filed on May 29, 2015	10	1931-1951

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 4- Detailed Financial Disclosure Form Filed on February 27, 2015	10	1952-1972
Plaintiff's Exhibit 5- 2014 Individual Income Tax Return	10	1973-1980
Plaintiff's Exhibit 6- 2013 Individual Income Tax Return	11	1981-2241
Plaintiff Exhibit 7- 2012 Individual Income Tax Returns	12	2242-2378
Plaintiff's Exhibit 8- 2011 Individual Income Tax Returns	13	2379-2427
Plaintiff's Exhibit 9- 2010 Individual Income Tax Returns	13	2428-2456
Plaintiff's Exhibit 10- 2009 Individual Income Tax Returns	13	2457-2489
Plaintiff's Exhibit 11- 2008 Individual Income Tax Returns	13	2490-2515
Plaintiff's Exhibit 12- 2007 Individual Income Tax Returns	13	2516-2542
Plaintiff's Exhibit 13- 2006 Individual Income Tax Returns	13	2543-2572
Plaintiff's Exhibit 14- 2005 Individual Income Tax Returns	13	2573-2595
Plaintiff's Exhibit 15- 2004 Individual Income Tax Returns	13	2596-2612
Plaintiff's Exhibit 16- 2003 Individual Income Tax Returns	13	2613-2627
Plaintiff's Exhibit 18- Text messages between the parties	14	2629-2772
Plaintiff's Exhibit 19- Emails between the parties	14	2773-2813
Plaintiff's Exhibit 20- Text messages between the parties	15	2814-2921
Plaintiff's Exhibit 21- Text messages between the parties	15	2922-2925
Plaintiff's Exhibit 22- Emails between the parties	15	2926-2962
Plaintiff's Exhibit 23- Emails between the parties	15	2963-3040
Plaintiff's Exhibit 24- Text messages between the parties	15	3041-3048
Plaintiff's Exhibit 25- Text messages between the parties	15	3049-3061
Plaintiff's Exhibit 26- Proposed Community Property Distribution Worksheet	15	3062-3063
Plaintiff's Exhibit 54- Jenny Allen's Curriculum Vitae and List of Cases	16	3064-3066
Plaintiff's Exhibit 55- Index of documents in Support of Spreadsheets in Anthem Forensic's Reports	16	3067-3121

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 56 Anthem Forensics' Expert Witness Report	16	3122-3232
Plaintiff's Exhibit 57- Anthem Forensics' Supplemental Expert Witness Report	17	3233-3368
Plaintiff's Exhibit 58- Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report	17	3369-3402
Plaintiff's Exhibit 59- Email from Joe Leauanae to Daniel Marks, Esq.	17	3403-3404
Plaintiff's Exhibit 60- Auto Related Exhibits listed on Exhibit 6	17	3405-3409
Plaintiff's Exhibit 61- Transactions that comprise the "adjusted" column on Exhibit 6	18	3410-3549
Plaintiff's Exhibit 62- Withdrawals and checks written to cash - Gabrielle Kogod	18	3550
Plaintiff's Exhibit 63- Anthem Forensics' Response to Rebuttal Report	18	3551-3578
Plaintiff's Exhibit 65- Anthem Forensics' Supporting Documentation for Facts set fourth in The February 5, 2016 Report	19	3579-3640
Plaintiff's Exhibit 69- Joint Preliminary Injunction Order	19	3641-3642
Plaintiff's Exhibit 71- Settlement Statement for 10776 Wilshire Boulevard, Unit 604, California	19	3643
Plaintiff's Exhibit 72- Spreadsheet showing expenses for Khapsalis and children From May 2014	19	3644-3674
Plaintiff's Exhibit 73- Spreadsheet showing updated Outflows greater than \$10,000 Since Anthem's December 15, 2015 Report based on updated statements provided by Dennis	19	3675
Plaintiff's Exhibit 74- Spreadsheet showing Outflows more than \$10,000 Since May, 2014	19	3676
Plaintiff's Exhibit 75- Spreadsheet showing payments to or on behalf of Dennis' Family Members since May, 2014	19	3677-3678
Plaintiff's Exhibit 76- Spreadsheet showing payments to Jennifer Steiner since September, 2014	19	3679-3682
Plaintiff's Exhibit 77- Email from Bob Gehlen dated November 25, 2015	19	3683-3685
Plaintiff's Exhibit 78- Email from Dennis to Robert Gehlen dated December 8, 2015	19	3686-3690

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 79- Email from Ms. Varshney to Mr. Marks and Ms. Young re: Dennis Not adding Gabrielle to the UBS Account dated December 2, 2015	19	3691-3696
Plaintiff's Exhibit 80- Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	19	3697-3720
Plaintiff's Exhibit 87- Letter from Ms. Varshney to Mr. Marks re: Deficiencies in documents From DaVita dated October 1, 2015	19	3721-3725
Plaintiff's Exhibit 88- Letter from Mr. Jimmerson to Mr. Smith re: Dennis' intent to sell stock Options dated June 12, 2015	19	3726
Plaintiff's Exhibit 89- Letter from Mr. Smith to Mr. Marks re: Sale of Dennis' Stock Options Dated August 14, 2015	19	3727-3729
Plaintiff's Exhibit 90- Letter from Mr. Marks to Mr. Smith re: Subpoena to DaVita jeopardizing Dennis' position dated September 2, 2015	19	3730-3731
Plaintiff's Exhibit 91- 2008 Annual Proxy Statement	19	3732-3807
Plaintiff's Exhibit 92- 2009 Annual Proxy Statement	20	3808-3873
Plaintiff's Exhibit 93- 2010 Annual Proxy Statement	20	3874-3959
Plaintiff's Exhibit 94- 2011 Annual Proxy Statement	21	3960-4081
Plaintiff's Exhibit 95- 2012 Annual Proxy Statement	21	4082-4202
Plaintiff's Exhibit 96- 2013 Annual Proxy Statement	22	4203-4298
Plaintiff's Exhibit 97- 2014 Annual Proxy Statement	22	4299-4432
Plaintiff's Exhibit 98- 2015 Annual Proxy Statement	23	4433-4526
Plaintiff's Exhibit 100- Radford J. Smith, Chartered's Billing Statements	23	4527-4560
Plaintiff's Exhibit 101- Marc Herman's Billing Statements	23	4561
Plaintiff's Exhibit 102- Anthem Forensic's Billing Statements	23	4562-4627
Plaintiff's Exhibit 103- Clark Barthol's Billing Statements	23	4628
Plaintiff's Exhibit 107- Nadya Khapsalis' Facebook printout	24	4629-4691
Plaintiff's Exhibit 111- Plaintiff's Third Set of Interrogatories to Defendant	24	4692-4709

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 113- Plaintiff's Fourth Set of Interrogatories to Defendant	24	4710-4717
Plaintiff's Exhibit 116- Plaintiff's Sixth Set of Interrogatories to Defendant	24	4718-4761
Plaintiff's Exhibit 118- Summary of emails prepared by Plaintiff	24	4762-4765
Plaintiff's Exhibit 119- 2011 Tax Return	24	4766-4767
Plaintiff's Exhibit 120- 2012 Tax Return	24	4768-4772
Plaintiff's Exhibit 121- 2013 Tax Return	24	4773-4780
Plaintiff's Exhibit 122- 2014 Tax Return	24	4781-4784
Plaintiff's Exhibit 123- Kogod equity analysis	24	4785
Plaintiff's Exhibit 124- Dist. Comm prop as of February 2016	24	4786-4788
Plaintiff's Exhibit 125- 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	25	4789-5065
Plaintiff's Exhibit 125- Continued 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	26	5066-5170
Plaintiff's Exhibit 126- 9/15/15 Deposition of Patricia Murphy	27	5171-5305
Plaintiff's Exhibit 127- 9/26/15 Deposition of Mitchell Kogod	28	5306-5498
Plaintiff's Exhibit 128- 9/25/15 Deposition of Marsha Kogod	29	5499-5592
Plaintiff's Exhibit 129- 9/25/15 Deposition of Sheldon Kogod	29	5593-5745
Plaintiff's Exhibit 130- 9/26/15 Deposition of Dana Kogod	30	5746-5832
Plaintiff's Exhibit 131- 12/10/15 Deposition of Jennifer Crute Steiner	31	5833-6019
Plaintiff's Exhibit 132- Gabrielle's Ann Taylor Loft X5363 dated February 22, 2016	32	6020-6023
Plaintiff's Exhibit 132-2- Marc Herman's Curriculum Vitae	41	7984
Plaintiff's Exhibit 132-5- Gabrielle's expert, Mr. Marc Herman's updated Appraisal dated January 30, 2016	41	7985-8021
Plaintiff's Exhibit 132-6- Dennis' expert, Ms. Jennifer L. Bosco's appraisal Dated March 7, 2016	41	8022-8041
Plaintiff's Exhibit 133- Gabrielle's Banana Republic Luxe X4713 Dated March 4, 2016	32	6024-6026

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 134- Gabrielle's Discover Card X5161 dated February 11, 2016	32	6027-6029
Plaintiff's Exhibit 135- Gabrielle's Discover Card X5161 dated March 11, 2016	32	6030-6033
Plaintiff's Exhibit 136- Gabrielle's Kohl's Card X2557 Dated January 7, 2016	32	6034-6036
Plaintiff's Exhibit 137- Gabrielle's Kohl Statement X2557 dated February 5, 2016	32	6037-6039
Plaintiff's Exhibit 138- Gabrielle's American Express Statement X9677 dated February 12, 2016	32	6040-6042
Plaintiff's Exhibit 139- Gabrielle's Nordstrom X992 dated February 11, 2016	32	6043-6048
Plaintiff's Exhibit 140- Gabrielle's Nordstrom X992 dated March 13, 2016	32	6049-6052
Plaintiff's Exhibit 141- Bank of America Merrill Lynch X0129 Statement dated March 1, 2016 through March 31, 2016	32	6053-6058
Plaintiff's Exhibit 142- Bank of America Merrill Lynch X6446 Statement Dated February 29, 2016	32	6059-6066
Plaintiff's Exhibit 143- Bank of America Merrill Lynch primary account 7GS-10588 dated February 29, 2016 (also includes secondary accounts 7GS-10637, 7GS-10588, 7GS-10093)	32	6067-6124
Plaintiff's Exhibit 144- Gabrielle's UBS account FN-20329 GM Dated March, 2016	32	6125-6132
Plaintiff's Exhibit 145- Gabrielle's UBS account FN 13134 GM Dated March, 2016	32	6133-6146
Plaintiff's Exhibit 146- Gabrielle's UBS account FN 12743 GM Dated March, 2016	32	6147-6160
Plaintiff's Motion to Compel Discovery, For Sanctions, and Attorney's Fees and Costs filed on June 21, 2016	42	8072-8081
Plaintiff's Opposition to Defendant's Motion to Stay Enforcement Of Decree of Divorce and for Other Related Relief and Countermotion for Attorney's Fees filed on October 12, 2016	46	9149-9166
Reply to Counterclaim for Divorce filed on December 5, 2014	1	25-27
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Reply in Support of Motion for an Order to Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs; and Opposition to Countermotion for sanctions and Attorney's Fees filed on October 12, 2015	2	336-345
Reply in Support of Defendant's Motion to Compel Discovery and for Attorney's Fees and Costs, and Opposition to Plaintiff's Countermotion for Protective Order filed on January 13, 2016	3	583-586
Reply to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs and Opposition to Countermotion for Sanctions, Attorney's Fees and Costs filed on July 13, 2016	42	8154-8192
Reply in Support of Motion to Stay Enforcement of Decree of Divorce and For Other Related Relief; and Opposition to Countermotion for Attorney's fees filed on October 14, 2016	46	9175-9180
Reply to Opposition to Motion for Attorney's Fees and Costs filed on October 17, 2016	46	9181-9186
Stipulation and Order filed on August 10, 2015	1	201-204
Stipulation and Order filed on December 15, 2015	2	405-406
Summons filed on May 15, 2014	1	17-18
Supplemental Billing Statements of Attorney's Fees and Costs filed on March 11, 2016	40	7708-7720
Supplement to Plaintiff's Motion for Attorney's Fees and Costs filed on September 21, 2016	46	8945-9027
Transcript Re: All Pending Motions (Hearing on June 26, 2015) filed on July 9, 2015	1	179-200
Transcript Re: Motion to Stay (Hearing on Wednesday September 21, 2016) filed on December 29, 2016	2	275-286
Transcript Re: All Pending Motions (Hearing on Wednesday October 14, 2015) filed on December 29, 2016	2	346-393
Transcript Re: All Pending Motions (Hearing on Friday January 15, 2016) filed on December 29, 2016	3	587-646
Transcript Re: All Pending Motions (Hearing on Wednesday, February 17, 2016) filed on December 29, 2016	4	739-779
Transcript Re: Non-Jury Trial (Tuesday, February 23, 2016) filed on April 28, 2016	5	861-1037

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Transcript Re: Non-Jury Trial (Wednesday, February 24, 2016) filed on April 28, 2016	6	1038-1222
Transcript Re: Non-Jury Trial Vol. I (Thursday, February 25, 2016) filed on April 28, 2016	7	1223-1399
Transcript Re: Non-Jury Trial Vol. II (Thursday, February 25, 2016) filed on April 28, 2016	8	1400-1592
Transcript Re: Non-Jury Trial Vol. I (Friday, February 26, 2016) filed on April 28, 2016	9	1593-1766
Transcript Re: Non-Jury Trial Vol. II (Friday, February 26, 2016) filed on April 28, 2016	10	1767- 1875
Transcript Re: Status Chcek (Hearing on Wednesday April 6, 2016) Filed on April 28, 2016	40	7740-7808
Transcript Re: Hearing (Hearing on Wednesday May 4, 2016) Filed on December 29, 2016	41	7809-7979
Transcript Re: All Pending Motions (Hearing on Wednesday July 13, 2016) Filed on December 29, 2016	42	8193-8241
Transcript Re: All Pending Motions (Hearing on Tuesday October 18, 2016) filed on December 29, 2016	47	9187-9271


CLERK OF THE COURT

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**DISTRICT COURT
CLARK COUNTY, NEVADA**

GABRIELLE CIOFFI - KOGOD,

Plaintiff,

v.

DENNIS KOGOD,

Defendant.

CASE NO.: D-13-489442-D
DEPT NO.: Q

FAMILY DIVISION

PLAINTIFF'S CLOSING BRIEF

I.

INTRODUCTION

Trial in this matter was held on two and one half days on February 23, February 24 and February 26. An Evidentiary Hearing on the issue of real property appraisals was held on one day on April 6, 2016. The court has granted the parties' joint request to brief their closing arguments in the case. The Court has indicated that it has reviewed the testimony from trial through its notes, video transcripts of the trial, review of the deposition transcripts submitted as the testimony of certain witnesses, reviewed the videotape transcripts from all pretrial hearings in the matter including hearings before the discovery commissioner, reviewed the parties' pretrial memoranda, the exhibits entered into the record at trial, reviewed the expert reports submitted into the record including the expansive sets of exhibits supporting the expert analyses,

1 has researched the applicable law, and has prepared an extensive initial draft of its findings and conclusions
2 of law. Because of this, this closing is structured in brief analyses of the primary issues in the case.

3 At its core, the case is composed of only a handful of issues and the facts surrounding them. Fairly
4 stated, those issues can be condensed to:

- 5 1) Whether there are compelling reasons in the record of the Court to justify an unequal division
6 of community property;
- 7 2) Whether the Court should order the payment of alimony in a large asset divorce case; and,
- 8 3) Whether there is adequate basis to cause the Court to order Dennis to pay Gabrielle attorney's
9 fees and sanctions from his portion of the community property.
10

11 Plaintiff, GABRIELLE CIOFFI – KOGOD (“Gabrielle”) submits that all of those questions should
12 be answered in the affirmative. Gabrielle has provided extensive evidence of Defendant, DENNIS
13 KOGOD (“Dennis”)’s deceptive waste, dissipation, and improper gifting of community property in
14 violation of his fiduciary duty to Gabrielle, Nevada statute, and the Joint Preliminary Injunction (“JPI”) in
15 this case. Gabrielle has shown that Dennis hid his acts from Gabrielle through deception, artifice and fraud,
16 made false promises to this Court to provide an accounting of his community waste, and submitted
17 knowingly false statements to the Court in order to protect his relationship with one of his mistresses. She
18 has demonstrated that the training, skill and acumen Dennis acquired throughout the marriage community
19 has afforded him an income (millions of dollars per year) that Gabrielle can never hope to achieve. Finally,
20 she has presented evidence that Dennis ignored the orders and rules of this Court in a manner that greatly
21 increased the attorney’s fees and costs that Gabrielle incurred in prosecuting this case.
22
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25 Gabrielle outlined the law and the applicable facts to support her requests for an unequal division
26 of property, alimony, fees and costs in her Pretrial Memorandum. Gabrielle submits that the evidence
27 presented and admitted at trial supports *all* of the facts alleged in her Pretrial Memorandum. Gabrielle will
28

1 identify in brief those facts that support what she perceives from the presentation at trial to be both the
2 uncontested and contested issues in the case.

3 II.

4 STATEMENT OF ISSUES

5 A. **Stipulated Division:** Attached hereto as Exhibit "1" is Gabrielle's updated Proposed
6 Community Property Distribution ("PCPD").
7

8 B. **Contested Issues:**

9 1. **Gabrielle's request for an unequal division of community property based upon:**

10 a. *Dennis's Breach of his Fiduciary Duty and his Failure to Account for Marital Waste*

11 At previous hearings, the Court has expressed its view of the evidence it would expect to see at trial
12 from the parties based upon the alleged and admitted facts arising from Dennis's relationships with
13 Khapsalis, his support of his relatives, his relationship with his latest paramour (the married mother of
14 three) Jennifer Steiner, and his concealed massive spending of community funds. Both Dennis's initial
15 counsel, Mr. Jimmerson, and Gabrielle's current counsel, Mr. Smith, recognized that the case required an
16 accounting of Dennis's spending, gifts and transfers of community property.¹
17

18 Gabrielle took the Court's direction seriously. She engaged, and had present at all hearings at the
19 direction of the Court, highly regarded forensic accounting experts Joseph Leauanae and Jennifer Allen of
20 Anthem Forensics. Gabrielle secured through discovery all documents allegedly available² to account for
21 Dennis's spending. Anthem experts ferreted through 10s of thousands of spending entries to prepare a
22 report of potential community waste. Gabrielle presented the testimony of the Anthem Experts, and
23 introduce their three expert reports, at trial. The potential waste in expenditures by Dennis for the benefit
24
25
26

27 ¹ See Video from the Hearing on February 3, 2015, 11:04:59 - 11:06:46.

28 ² Dennis did not provide, and Gabrielle was unable to secure, records prior to 2008. Gabrielle submits that Dennis's spending on Khapsalis during the periods from 2005 through 2008 constitute community waste, and will provide the Court with an estimation of that spending based upon years 2008 and 2009.

1 of the individuals above (save his parents who are addressed separately in the Anthem reports), or that
2 cannot be explained by his self-defined spending necessary to meet solely his needs, exceeds
3 \$6,000,000.00.

4 Dennis, on the other hand, did not provide any accounting.³ In his Deposition, Dennis testified that
5 he understood that Mr. Teichner would perform accounting.⁴ Yet, Mr. Teichner did not perform
6 accounting. Instead, Dennis waited until the Anthem reports, then claimed that a mass of the items
7 identified as potential waste in the reports were for his benefit and thus not waste. He has failed to provide
8 any documentation supporting those denials, and his expert, Mr. Teichner testified that he simply accepted
9 those denials as true.⁵

11 Dennis's denials are of those items that are difficult to prove specific use by an individual or family.
12 For example, Dennis denies grocery bills, even purchases by Khapsalis, as being a part of any spending by
13 Dennis on Khapsalis or the children (leading to the absurd result that Dennis does not buy groceries for
14 Khapsalis or the children, and neither does Khapsalis). Dennis's denials raise the question under law as to
15 who has the burden to account once a spouse demonstrates the misuse of community funds.

17 The marriage partnership places the parties in the position of fiduciaries. "A fiduciary relationship
18 [. . .] arises from the existence of the marriage itself, thus precipitating a duty to disclose pertinent assets
19 and factors relating to those assets." *Williams v. Waldman*, 108 Nev. 466, 472, 836 P.2d 614, 618 (1992).
20 In addressing the obligations of accounting of a fiduciary in a partnership, the Nevada Supreme Court has
21 held that it is the burden of the fiduciary in control of partnership property to account for that property, and
22 the fiduciary bears the risk of uncertainty arising from the failure to account. "The most elementary
23 conceptions of justice and public policy require that the wrongdoer shall bear the risk of the uncertainty
24
25
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27

28 ³ See Jennifer Allen's Testimony, February 26, 2016, page 138, lines 14-19; page 143, lines 5 through 18.

⁴ See Jennifer Allen's Testimony, February 26, 2016, page 167, lines 5-24 and page 168, lines 1-10.

⁵ See Richard Teichner's Testimony, February 26, 2016, page 176, lines 10-24 through page 178, lines 1-17.

1 which his own wrong has created." *Foley v. Morse & Mowbray*, 109 Nev. 116, 121, 848 P.2d 519, 520
2 (1993) quoting, *Bigelow v. RKO Radio Pictures*, 327 U.S. 251, 265, 90 L. Ed. 652, 66 S. Ct. 574 (1946).
3 Here, once Gabrielle demonstrates a *prima facie* case for breach of fiduciary duty in the form of community
4 waste, the Court should place the burden upon Dennis to account for the use of the funds. Dennis has not
5 provided any independent accounting of his spending, and his unsupported denials should not be deemed
6 sufficient to meet his burden to account.

8 (i) *Gabrielle's Methodology of Accounting*

9 Gabrielle was faced with the enormous task of ferreting out which expenditures (of the tens of
10 thousands of expenditures over an 8 year period) were those that were reasonable charges or payments
11 incurred by Dennis for himself, or, to the contrary, were payments, purchases or expenses he gifted to
12 others, or misappropriated or wasted for personal gain. Based upon comments by the Court, and the
13 practical hurdles presented by the processing of such a large amount of data, the expenditures were broken
14 down to five categories.
15

- 16 1) Expenditures by or for Khapsalis or her children;
- 17 2) Expenditures for Jennifer Steiner; and,
- 18 3) Expenditures for Dennis's relatives (parents and brother);
- 19 4) Expenditures Incurred above the final sales proceeds for the purchase, use and maintenance of
20 two Yachts (now both sold), neither of which were purchased with Gabrielle's knowledge or
21 consent;
22

23 For those four criteria, the experts identified expenditures that had clear characteristics that would identify
24 them with the individuals or property identified. See Plaintiff's Exhibit "56."
25

26 The analysis was incomplete without the fifth category. There are tens of thousands of expenditures
27 that encompass spending by Dennis far above what would reasonably be spent by Dennis for his own
28

1 expenses in the absence of his relationship with Khapsalis and Steiner, or the gifts to his parents. The
2 evidence will show that the estimate of Dennis's reasonable expenses for various categories came from
3 Dennis himself (and thus Gabrielle believes the Court will find those figures reasonable or generous). The
4 experts then broke down the various categories of expenditures, and compared those figures Dennis
5 expended against those figures he identified as his reasonable expenses. The difference is identified as
6 potential community waste. See Plaintiff's Exhibit "56" and "57."

8 Jennifer Allen testified that the fourth method of accounting is the only manner that she could
9 reasonably account for Dennis's financial waste not specifically identified as an expenditure by or for
10 girlfriends or relatives.⁶ That accounting also addresses the hundreds of thousands of dollars Dennis
11 expended on mansions, travel, exotic cars, expensive clothes for Khapsalis, expenses for his children with
12 Khapsalis and a myriad of other expenditures he intentionally concealed from Gabrielle. See Plaintiff's
13 Exhibit "56" and "57."

15 Under the four categories:

- 17 1) Gabrielle is seeking a reimbursement of one half of \$1,736,112.80 for direct expenses relating
18 to Khapsalis and the children, plus a reimbursement of one-half of \$279,000 for cash provided
19 to Khapsalis.
- 21 2) Gabrielle seeks reimbursement for one-half of \$45,100 for monies expended on Jennifer Steiner
22 without Gabrielle's knowledge and consent. During his deposition, Dennis admitted to gifting
23 Jennifer Steiner \$14,000 sapphire ring which Dennis is allegedly holding in a safe. Gabrielle
24 seeks reimbursement for that gift as well.
- 25 3) Dennis purchased a 2007 Cruiser yacht in December 2012 and eventually traded it in towards
26 the purchase of a 2014 Marquis yacht in June 2014. On July 6, 2015, the 2014 Marquis yacht
27

28 ⁶ See Jennifer Allen's Testimony on February 26, 2016, page 41, lines 5 through page 44.

1 was sold for \$990,000. Dennis spent \$626,658 in excess of the \$990,000 sales proceeds for the
2 use, costs and maintenance of the yachts. It bears noting that these costs may be understated to
3 the extent that certain yacht-related payments were made in cash. Gabrielle seeks
4 reimbursement of one-half of \$626,658 for Dennis' unauthorized use of community funds for
5 expenses related to the Yachts.
6

7 4) The evidence will show that Dennis expended approximately \$3.6 million on non-community
8 outflows not elsewhere classified above. Gabrielle seeks reimbursement for one-half of those
9 expenses.
10

11 5) Dennis testified that he did not inform Gabrielle that he was providing support to his family.
12 He intentionally deceived Gabrielle about expenditures for his family. The Anthem report
13 evidences that Dennis expended \$396,963.78 that on his family without Gabrielle's knowledge
14 or consent. That amount does not include the purchase of the San Vicente apartment (where
15 Dennis' parent's reside) and the South Canon apartment (where Dennis' brother's family
16 resided), since those assets are community property subject to division as set forth in Gabrielle's
17 PCPD. Further, the approximately \$400,000.00 does not include any payment by Dennis for the
18 maintenance or upkeep of these properties using community funds. Also, the amount does not
19 include loans to certain family members, since those receivables are community assets subject
20 to division as set forth in the PCPD.
21

22 See Plaintiff's Exhibit "56."
23

24 (ii) *Dennis failed to provide any legal authority for his and his expert's unique*
25 *theory of "materiality."*

26 The unique theory upon which Dennis and his expert based their conclusion that there was no
27 community waste by Dennis was the "materiality." Under that theory, Dennis and his expert took the
28 position that Dennis committed *no* community waste, because Dennis earned so much money over the

1 course of the last several years (approximately \$62M in the last five years), spending a few million dollars
2 on girlfriends and illegitimate children is "not material." See Defendant's Exhibit "D." Basically, Dennis'
3 expert testified that because Dennis is rich, he can expend monies on as many girlfriends as he wants
4 without his wife's knowledge or consent.⁷ The argument Dennis' expert makes is not supported by any
5 citation to economic theory or law, but will simply be the unique opinion of the expert.
6

7 *b. Use, Transfer and Dissipation of Community Property in Violation of the Court's Joint*
8 *Preliminary Injunction*

9 Gabrielle served Dennis with a Joint Preliminary Injunction (JPI) on May 15, 2014. Dennis ignored
10 the prohibitions of the JPI, apparently believing they do not apply to wealthy individuals who can pay the
11 other spouse money to make up for spending and transfers in violation of the JPI. Dennis continued to
12 spend enormous amounts of community funds on his girlfriends, lifestyle, and dalliances. That spending,
13 totaling **\$2,439,484.1**, is detailed in the spreadsheets attached as Plaintiff's Trial Exhibits "72" through
14 Exhibits "76." Even after the Court ordered Dennis to add Gabrielle's name to all UBS accounts that hold
15 the bulk of the parties' investment and cash funds, Dennis stalled and made excuses about adding Gabrielle
16 to the account so as to hide from her his continued marital waste. See, *Motion for the Issuance of an Order*
17 *to Show Cause why Defendant Should Not be Held in Contempt for his Multiple Violations of the Joint*
18 *Preliminary Injunction, Motion for an Order Limiting the Access and Payment from Community Accounts,*
19 *Plaintiff's Motion for Sanctions and Attorney's Fees and costs*, filed January 19, 2016, Plaintiff's Exhibits
20 "77" through "79." It was much later, after the Trial, that Dennis finally added Gabrielle to the UBS
21 accounts.
22
23

24 None of the expenditures meet the JPI criteria of "necessities of life" or "business expenses."
25 Dennis's arrogance toward the prohibitions in the JPI is astounding in light of Gabrielle's constant calls
26 for him to stop his spending. He was and is keenly aware of those prohibitions as they have been the
27

28 ⁷ See Richard Teichner's testimony on February 26, 2016, page 234, lines 2 through page 238, line 1 through 10.

1 subject of letters, discussions before the Court, and his agreements to reimburse Gabrielle for property
2 (both real and personal) that he has, in gross violation of the JPI, purchased during these proceedings. For
3 example, on August 10, 2015, he entered into a Stipulation and Order directing him to pay to Gabrielle an
4 amount equal to the sum he had spent without Gabrielle's knowledge or consent, approximately
5 \$3,600,000.00, to purchase a condominium for himself when he left the approximately \$6,000,000.00
6 Beverly Hills mansion he purchased and lived in with his girlfriend, Ms. Khapsalis, and their illegitimate
7 children (also without Gabrielle's knowledge or consent). See Plaintiff's Exhibit "72." Ironically, he left
8 that home to pursue a relationship with yet another paramour, the married with children Jennifer Steiner,
9 whom he spent tens of thousands of dollars upon for Ritz Carlton vacations and expensive jewelry. See
10 Plaintiff's Exhibit "76."

11
12 To add insult to injury, Dennis did not comply with the terms of the agreements he has entered with
13 Gabrielle. The stipulation directing him to pay her approximately \$3,600,000.00 was entered on August
14 10, 2015, yet he did not transfer funds to Gabrielle until approximately two months later, at the end of
15 October, 2015. Further, the August 10, 2015 Stipulation and Order directs the sale of the \$1.1M Yacht
16 that Dennis purchased in violation of the JPI and directed that the proceeds from the sale of the yacht to be
17 placed in a newly created joint bank account. In direct violation of that Stipulation and Order, Dennis
18 placed the monies in UBS Account ending in X45 he holds in his sole name. He has refused to segregate
19 the funds into a separate account in the parties' joint names. See, *Motion for the Issuance of an Order to*
20 *Show Cause why Defendant Should Not be Held in Contempt for his Multiple Violations of the Joint*
21 *Preliminary Injunction. Motion for an Order Limiting the Access and Payment from Community Accounts,*
22 *Plaintiff's Motion for Sanctions and Attorney's Fees and costs,* filed January 19, 2016, Plaintiff's Exhibits
23 "77" through "79."

24
25 c. *Waste and Dissipation of Community Assets through Fraud and Deception*
26
27
28

1 Dennis testified that in November, 2004, he began a physical relationship with Nadya Khapsalis
2 ("Khapsalis")⁸ In the beginning of their relationship, Dennis hid the fact that he was married from
3 Khapsalis.⁹ Dennis and Khapsalis went to Cancun, Mexico in June of 2005 and engaged in a civil ceremony
4 on a beach.¹⁰ He and Khapsalis, then a hostess at a restaurant, began residing together in 1809 Overland
5 Avenue, #3, Los Angeles, California, 90025 ("Overland apartment") in a condominium in Los Angeles,
6 California that Dennis purchased, all without Gabrielle's knowledge or consent. Dennis admitted that he
7 deliberately misrepresented to Gabrielle that the Overland apartment was owned by another person in
8 Dennis' company.¹¹

10 Dennis admitted on April 3, 2015, at the parties' case conference, that he had engaged in an affair
11 with Khapsalis, and had fathered two children with her, twin girls. Gabrielle later learned through
12 discovery that the girls were born December 28, 2007, and were the product of multiple in-vitro fertilization
13 procedures. Dennis testified that he and Khapsalis went through multiple in vitro fertilizations to have
14 children.¹² He testified that each procedure was approximately \$13,000 and he did not recall how many
15 procedures they went through, although he later testified that he believed there were two.¹³

17 Dennis testified that he did not tell Gabrielle about Khapsalis and the children when he first filed
18 for divorce in 2010.¹⁴ In 2014, while making an award speech, Dennis spoke of struggles of having small
19 children.¹⁵ It was only when Gabrielle saw that video did she, through her then counsel, Ms. Denise Gentile,
20 emailed Dennis' then counsel, Mr. Jimmerson to inquire about that statement since Gabrielle and Dennis
21 did not have any children. Dennis testified that he told DaVita that he had adopted his grandchildren.¹⁶

24 ⁸ Dennis Trial Testimony on February 24, 2016, Page 8, line 19.

25 ⁹ Dennis Trial Testimony on February 24, 2016, Page 11, line 12.

26 ¹⁰ Dennis Trial Testimony on February 24, 2016, Page 11, line 9 through 18.

27 ¹¹ Dennis Trial Testimony on February 24, 2016, Page 15, line 4-9, page 16, line 7 through 17.

28 ¹² Dennis Trial Testimony on February 24, 2016, Page 22, line 3-18.

¹³ Dennis Trial Testimony on February 24, 2016, Page 22, line 12-18.

¹⁴ Dennis Trial Testimony on February 24, 2016, Page 40, line 9-11.

¹⁵ Dennis Trial Testimony on February 24, 2016, Page 41, line 4.

¹⁶ Dennis Trial Testimony on February 24, 2016, Page 41, line 41.

1 Yet, regardless of his extra marital relationship with Khapsalis, Dennis continued to mislead
2 Gabrielle. Dennis testified that prior to July 1, 2010, he and Gabrielle spoke every day and on some days
3 he called her multiple times.¹⁷ In around July 2010, Gabrielle received a notice from the Court regarding
4 Dennis' filing for divorce. Three days after Gabrielle received the notice regarding the divorce, Dennis
5 wrote to Gabrielle,

6
7 First of all I am not ready to throw in the towel. Despite the fact that my behavior last week
8 has been despicable in every way, totally selfish, I am not ready to give up, where are you?

9 I don't know what happened to us over the years. We drifted apart, I drifted more than you,
10 and yes, you hung in there and gave me everything I wanted, never really complained about
11 how much time I spent traveling/working, etc. you gave me your support and were always
12 there for me, I did not do the same for you, I put too many things in front of our marriage.

13 In most ways, you were the perfect wife.

14 ... Sending you a letter instead of talking to you. A chicken approach, but it kills me that
15 we are not talking.

16 ... If you believe one thing I am telling you, please know I never intended to hurt you the
17 way I am hurting you now. I do love you, have always loved you and always will.
18 Somewhere along the line I lost the ability to show you in any way at all. And I felt so self
19 conscious about that, it was easier to stay away...

20 See Plaintiff's Exhibit 23, Bates Label 12211.

21 Dennis continued to mislead Gabrielle by making her believe that he wanted to work on the
22 marriage. He made Gabrielle believe that something was wrong with him that he needed to "fix."¹⁸ See
23 Plaintiff's Exhibit 23, Bates Label 12208. Dennis told her that he had "questions about his sexuality,"¹⁹
24 and asked Gabrielle if he could talk to Gabrielle's friend who was gay to discuss questions about Dennis'
25 sexuality.²⁰ Dennis admitted that for many years he had been deceiving Gabrielle.²¹

26
27 ¹⁷ Dennis Trial Testimony on February 24, 2016, Page 43, line 16-24, page 48, line 6-7.

28 ¹⁸ Dennis Trial Testimony on February 24, 2016, Page 51, line 1-4.

¹⁹ Dennis Trial Testimony on February 24, 2016, Page 51, line 13-14.

²⁰ Dennis Trial Testimony on February 24, 2016, Page 52, line 1-4.

²¹ Dennis Trial Testimony on February 24, 2016, Page 52, line 5-8.

1 Gabrielle testified that after she received the divorce pleadings in 2010, was the first time that she
2 opened the 6446 account statements and saw that Dennis was spending money from that account. ///.
3 Gabrielle then confronted Dennis about the charges, in particular charges to Khapsalis a/k/a Nadine
4 Kievski.²² Dennis testified that he misled Gabrielle about Khapsalis.²³ Gabrielle testified that Dennis told
5 her that Khapsalis was associated with a Russian mafia person that Dennis was dealing with on the
6 Edinburg home. /// Dennis had purchased that home without Gabrielle's knowledge or consent.²⁴ Dennis
7 told Gabrielle that he lived in Denver at that time when in fact, Dennis, Khapsalis and the children resided
8 in the Edinburg home in California. When Gabrielle noticed expenses related to the Edinburg home and
9 questioned Dennis about those expenses, Dennis told her that he had invested in the home with the Russian
10 mafia.²⁵ Even when Dennis was supposedly coming "clean" to Gabrielle, he still lied to her about the
11 expenses by telling her that his parents were driving the Mercedes when in fact, Khapsalis was using that
12 vehicle.²⁶ Dennis did not tell Gabrielle about the two separate homes that he purchased without Gabrielle's
13 knowledge or consent.²⁷

16 Gabrielle's response to Dennis' "coming clean" was only that she wanted both Dennis and her to
17 make decisions together. *See* Plaintiff's Exhibit 23, bates label 12204. Until approximately August, 2013,
18 Dennis continued to tell Gabrielle that he loved her.²⁸ In an effort to repair their marriage, the parties
19 attended counseling with Michelle Gravely.²⁹ Dennis told Gabrielle that he had Asperger's which is why
20 he is unable to touch Gabrielle or be intimate with Gabrielle.³⁰ Gabrielle responded by being supportive
21
22
23
24

25 ²² Dennis Trial Testimony on February 24, 2016, Page 53, line 4-6

26 ²³ Dennis Trial Testimony on February 24, 2016, Page 53, line 11.

27 ²⁴ Dennis Trial Testimony on February 24, 2016, Page 53, line 12-17.

28 ²⁵ Dennis Trial Testimony on February 24, 2016, Page 54, line 6-11.

29 ²⁶ Dennis Trial Testimony on February 24, 2016, Page 58, line 21-24.

30 ²⁷ Dennis Trial Testimony on February 24, 2016, Page 59, line 17-19.

²⁸ Dennis Trial Testimony on February 24, 2016, Page 64, line 16-18.

²⁹ Dennis Trial Testimony on February 24, 2016, Page 65, line 14-19.

³⁰ Dennis Trial Testimony on February 24, 2016, Page 66, line 5-16.

1 towards Dennis and telling him that she was glad that he was working through his problems.³¹ Dennis
2 continued to occasionally come to Las Vegas until late 2013. Dennis continued to advise Gabrielle of his
3 love for her through April, 2014. Gabrielle will testify at trial that she finally pieced together, in 2013,
4 enough information to realize that Dennis was not going to come home, and that he had deceived her for
5 years.

6
7 Even though Dennis testified that he was afraid that someone in DaVita would find out about his
8 relationship with Khapsalis, it did not stop him from having his assistant, Pat Murphy book travel with
9 Khapsalis and his children in DaVita's corporate jets.³² Moreover, Khapsalis continued to post videos and
10 photographs of her, Dennis and the children in exotic locations, driving expensive cars, hosting lavish
11 parties, yet, Dennis testified that he did not once check her Facebook account or look her up online.³³
12
13 Dennis continued to come to Las Vegas and stay in Las Vegas home until at least June, 2010.³⁴ Dennis
14 testified that Khapsalis did not make any money during their relationship³⁵ and that he paid all of her
15 expenses and gave her some spending money.³⁶ During the approximately 11 year relationship with
16 Khapsalis, Dennis has supported Khapsalis, the children, and all of their expenses during from the
17 commencement of their relationship through the date of Trial without Gabrielle's knowledge or consent.
18

19 In order to hide his life with Khapsalis, Dennis made efforts to hide his spending by changing
20 accounts to a new institution, misrepresenting his whereabouts and the reasons for his travel,
21 misrepresenting expenditures to various individuals, misrepresenting the nature and purpose of his
22 acquisition of certain real property, denying the purchase of property, placing the title to property in the
23 names or trusts ostensibly (but not in reality) controlled by family members, and otherwise concealing his
24
25

26 ³¹ Dennis Trial Testimony on February 24, 2016, Page 71, line 23 through page 72, line 3.

27 ³² Dennis Trial Testimony on February 24, 2016, Page 18, line 1-5.

28 ³³ Dennis Trial Testimony on February 24, 2016, Page 26, line 1 through 21.

³⁴ Dennis Trial Testimony on February 24, 2016, Page 18, line 12.

³⁵ Dennis Trial Testimony on February 24, 2016, Page 21, line 24.

³⁶ Dennis Trial Testimony on February 24, 2016, Page 24, line 12 through page 25, line 14.

1 activities over a period of approximately nine years before discovery in this case began in earnest in January
2 2015. At no time did Gabrielle consent, or have knowledge of Dennis's second life, his children, his
3 relationship with Khapsalis, his payments, loans, gifts and purchases for or for the benefit of his immediate
4 family members and Khapsalis. Gabrielle dutifully and faithfully waited for Dennis to again spend more
5 time with her, and she went to marriage counseling with him to save their marriage.³⁷ Dennis testified that
6 he wanted Gabrielle to attend marriage counseling because he wanted the counselor to help Gabrielle
7 understand that the marriage was irreconcilable and that she should get a divorce.³⁸ Yet, in his emails to
8 Gabrielle, Dennis professed his love for Gabrielle and assured her that he wants to do everything he can to
9 repair their relationship by having the counselor set goals for their progress.³⁹ See Plaintiff's Exhibit 23,
10 bates label 12174.
11

12
13 Without Gabrielle's knowledge or consent, Dennis and Khapsalis spent Dennis and Gabrielle's
14 community funds and earnings wildly to support an extravagant lifestyle of Beverly Hills mansions,
15 shopping at high end stores, exotic automobiles, private jet travel, yachts and nannies during and after the
16 time Dennis encouraged Gabrielle to continue to lead the relatively modest lifestyle she lived in Las
17 Vegas.⁴⁰ When Gabrielle began asking Dennis about expenditures from the parties' joint account that did
18 not make sense to her, Dennis deceived her about the expenditures, and diverted his substantial bonuses to
19 UBS accounts held in his sole name without Gabrielle's knowledge or consent.⁴¹
20

21 Dennis receives certain amount of personal travel on corporate jets as part of his compensation with
22 DaVita.⁴² Dennis testified that he has never asked Gabrielle to come on a corporate flight with him.⁴³
23
24 Dennis deposited his paycheck paystubs into the parties' joint Bank of America Account ending in X6446.
25

26 ³⁷ Gabrielle's Trial Testimony on February 25, 2016, page 189, line 3-24.

27 ³⁸ Dennis Trial Testimony on February 24, 2016, Page 72, line 7-24.

28 ³⁹ Dennis Trial Testimony on February 24, 2016, Page 73, line 9 through page 74, line 3.

⁴⁰ See Gabrielle's Trial Testimony on February 25, 2016, Page 185, line 10 through Page 187, line 24.

⁴² Dennis Trial Testimony on February 23, 2016, Page 143, line 5-14, Page 148, line 1-24.

⁴³ Dennis Trial Testimony on February 23, 2016, Page 148, line 19.

1 In an effort to hide his income, Dennis deposited his bonuses into the UBS account that Gabrielle did not
2 have access to.⁴⁴ By an Order entered on ///, the Court directed Dennis to add Gabrielle to all of the UBS
3 accounts. Yet, as of Day 1 of Trial on February 23, Dennis had not added Gabrielle to the UBS Accounts.⁴⁵
4 Dennis testified that he hid those accounts from Gabrielle because he did not want her to know that he was
5 spending money on Nadya Khapsalis.⁴⁶
6

7 Further, Dennis provided and gifted funds and property to his parents, Sheldon Kogod and Marsha
8 Kogod, and his brother, Mitchell Kogod, all without Gabrielle's knowledge or consent. The funds include
9 direct support, gifts or loans of cash, the purchase of residences near the Oak Pass residence in Beverly
10 Hills, California.
11

12 **2. Law Defining Marital Waste in Nevada**

13 NRS 125.150 reads in relevant part:

14 1. In granting a divorce, the court:

15 [...]

16 (b) Shall, to the extent practicable, make an equal disposition of the community property of the
17 parties, except that the court may make an unequal disposition of the community property in such
proportions as it deems just if the court finds a compelling reason to do so and sets forth in writing the
reasons for making the unequal disposition.

18 The Nevada Supreme Court first addressed the "compelling reason" standard in *Lofgren v. Lofgren*,
19 112 Nev. 1282, 926 P.2d 296 (1996). In *Lofgren*, the court found that the husband had committed "financial
20 misconduct" in violation of the Joint Preliminary Injunction issued in the case. *Lofgren*, 112 Nev. at 1284,
21 926 P.2d. at 297. Specifically, the trial court found the husband in that case had committed the following
22 specific acts of actionable financial misconduct:
23

24 1. Transfer of \$ 17,000.00 of community funds for the husband's personal use.

25 2. Use of \$ 11,200.00 of community funds to improve the husband's house on Bruce Street.
26
27

28 ⁴⁴ Dennis Trial Testimony on February 23, 2016, Page 149, line 8-

⁴⁵ Dennis Trial Testimony on February 23, 2016, Page 149, 24 through page 150, line 14.

⁴⁶ Dennis Trial Testimony on February 23, 2016, Page 151, line 21 through Page 152, line 6.

1 3. Use of \$ 10,000.00 in community funds to furnish the husband's house on Bruce Street.

2 4. Transfer of \$ 13,000.00 of community funds to his father on May 17, 1993.

3 5. Misappropriation of \$ 5,000.00 of community funds paid to his children without court consent.

4 Consequently, the trial court found that the husband violated the joint preliminary injunction, and found
5 that husband's financial misconduct was a compelling reason to grant the wife an unequal division of
6 property. *Lofgren* 112 Nev. at 1284, 926 P.2d at 298. The Nevada Supreme Court affirmed. The *Lofgren*
7 court stated:

9 [W]e hold that if community property is lost, expended or destroyed through the intentional
10 misconduct of one spouse, the court may consider such misconduct as a compelling reason
11 for making an unequal disposition of community property and may appropriately augment
12 the other spouse's share of the remaining community property.

12 *Id.*

13 In *Putterman v. Putterman*, 113 Nev. 606, 939 P.2d 1047 (1997), the court took the opportunity to
14 better define and expand the notion of financial conduct or waste as a "compelling reason" for unequal
15 division. In *Putterman*, the husband had failed to account for earnings and other matters over which he
16 had control, had lied to the court about his income, and had appropriated "several thousand dollars" for his
17 own use after separation. *Id.* at 609, 939 P.2d at 1049. In affirming the trial court's unequal division of
18 property, the court revisited the issue of unequal division of property, and further clarified what is now
19 commonly referred to as "community waste."
20

21 In *Lofgren*, we defined one species of "compelling reasons" for unequal disposition of
22 community property, namely, financial misconduct in the form of one party's wasting or
23 secreting assets during the divorce process. There are, of course, other possible compelling
24 reasons, such as negligent loss or destruction of community property, unauthorized gifts of
25 community property and even, possibly, compensation for losses occasioned by marriage
26 and its breakup.

26 *Id.* at 608, 939 P.2d at 1048. An examination of the types of waste open many avenues of attack to seek
27 compensation for wasteful behavior. A party's negligent loss or destruction of community property could
28

1 have broad application. The *Putterman* court was quick to distinguish between financial misconduct and
2 a failure to contribute to community earnings, or “overconsuming” community assets during the marriage.

3 All marriages involve some disproportion in contribution or consumption of community
4 property. Such retrospective considerations are not and should not be relevant to
5 community property allocations, and do not represent “compelling reasons” for an unequal
6 disposition; whereas, hiding or wasting of community assets or misappropriating
7 community assets for personal gain may indeed provide compelling reasons for unequal
8 disposition of community property.

9 *Id.* at 608, 939 P.2d at 1048. This oft-quoted language in *Putterman* grants the Court broad discretion in
10 the determination of those financial activities that constitute common disproportionate spending among
11 married individuals, as opposed to the “wasting of community assets or the misappropriating community
12 assets for personal gain.” Logically, then known implied consent that arises from openly engaging in a
13 greater pattern of spending during marriage with the knowledge of the other spouse is not community
14 waste, but the negligent or willful dissipation of community funds, or the surreptitious and personal use of
15 community property or funds, without the other parties’ knowledge, is waste.

16 The Nevada Supreme Court again addressed the “compelling reason” standard in *Wheeler v. Upton-*
17 *Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997), finding that because Nevada is a “no fault” state, the
18 relevance of fault or misconduct of a party is limited to instances where, because of the financial impact
19 on one of the parties, fault or misconduct constitutes a compelling reason to deviate from an equal division
20 of the community estate. 113 Nev. at 1190, 946 P.2d at 203.

21 While the definition of community waste in Nevada appellate decisions is (perhaps necessarily)
22 broad, Nevada statutes and court rules provide hard definitions of prohibited behavior that, consequently,
23 constitutes financial misconduct. NRS 123.220 reads in relevant part:

24 NRS 123.230 states in relevant part,

25
26
27 [...] [E]ither spouse, acting alone, may manage and control community property [...] with
28 the same power of disposition as the acting spouse has over his or her separate property,
except that:

1 1. Neither spouse may devise or bequeath more than one-half of the community
2 property.

3 2. Neither spouse may make a gift of community property without the express or
4 implied consent of the other.

5 3. Neither spouse may sell, convey or encumber the community real property unless
6 both join in the execution of the deed or other instrument by which the real property is sold,
conveyed or encumbered, and the deed or other instrument must be acknowledged by both.

7 4. Neither spouse may purchase or contract to purchase community real property
8 unless both join in the transaction of purchase or in the execution of the contract to
9 purchase.

10 5. Neither spouse may create a security interest, other than a purchase-money security
11 interest as defined in NRS 104.9103, in, or sell, community household goods, furnishings
12 or appliances unless both join in executing the security agreement or contract of sale, if
any.

13 6. Neither spouse may acquire, purchase, sell, convey or encumber the assets,
14 including real property and goodwill, of a business where both spouses participate in its
15 management without the consent of the other. If only one spouse participates in
16 management, he or she may, in the ordinary course of business, acquire, purchase, sell,
convey or encumber the assets, including real property and goodwill, of the business
without the consent of the nonparticipating spouse.

17 Further, the Joint Preliminary Injunction ("JPI") issued in this case prevents a party from:

18 Transferring, encumbering, concealing, selling or otherwise disposing of any of the joint,
19 common or community property of the parties or any property which is the subject of a
20 claim of community interest, except in the usual course of business or for the necessities
of life, without the written consent of the parties or the permission of the court.

21 Both *Lofgren* and *Putterman* hold that conducting in violation of the JPI can constitute community waste,
22 and can justify a finding of "compelling reason" for an unequal division of community assets. Under the
23 definition of the JPI in EDCR 5.85, the injunction is "enforceable by all remedies provided by law including
24 contempt."
25

26 b. Division of Earned Benefits Under LTIP Program
27
28

Prior to the date of Trial, Dennis provided the Court with a spreadsheet with notes from a DaVita representative explaining that there were two Cash LTIP (long-term incentive program) grants that had not yet been paid out. See Defendant's Exhibit "FFFF." These Cash LTIP grants were as follows:

Grant Date	Target	Likely Payout	Payout date
3/19/2013	\$ 3,300,000	\$ 4,950,000	April 1, 2016 (50%), April 1, 2017 (50%)
1/7/2016	\$ 1,333,200	\$ -	April 1, 2017

The March 19, 2013 Cash LTIP grant was based upon 2015 performance conditions and the amount of payout was known as of the date of Trial. Subsequent to the date of Trial, Dennis received 50 percent of the Cash LTIP due under the March 19, 2013 grant, which was deposited into a community account after reductions for withholdings. Dennis will receive the remaining 50 percent of the Cash LTIP due under the March 19, 2013 grant on April 1, 2017.⁴⁷ The Cash LTIP portion that Dennis will receive on April 1, 2017 is conditioned only on continued employment and is not subject to any incremental performance conditions. Therefore, the community should be awarded a share of the April 1, 2017 payout based upon the *time rule* formula set forth in *Gemma v. Gemma*, 105 Nev. 458, 778 P.2d 429 (1989).

Pursuant to DaVita's Schedule 14A (Proxy Statement) issued on May 11, 2016:

[Dennis]' cash-based performance award for 2014 and his cash-based and equity awards for 2015 were delayed to 2016, when cash-based performance awards for 2014 and cash and equity-based awards for 2015 will be made to other executives of [DaVita's] HCP division. Since there was no long-term cash-based incentive plan at HCP, and no such plan had previously existed at HCP, the grant of cash-based performance awards to HCP executives was delayed to allow time for the proper structuring of a long-term cash-based incentive plan. In addition, because the value of the cash-based award is linked to the value of the equity-based awards, the 2015 equity awards to HCP executives were also delayed to 2016. As a result, LTI awards for HCP executives in 2016, including [Dennis], will appear greater than a typical annual grant since they will effectively represent grants for multiple years.

⁴⁷ Dennis' Testimony on February 26, 2016, Page 298 through 302.

1 See Schedule 14A of Proxy Statement issued on May 11, 2016 attached hereto as Exhibit "////".⁴⁸

2 The language used in the May 11, 2016 DaVita proxy statement indicates that a Cash LTIP in 2016
3 will appear greater than a typical annual grant since it will effectively represent grants for multiple years.
4 As such, some portion of the Cash LTIP granted in 2016 should be subject to the application of a *time rule*.
5

6 **3. Gabrielle's Request for Alimony**

7 Gabrielle is requesting \$100,000 per month for the term of her life. That figure constitutes a yearly
8 figure of approximately 10% of Dennis's average income over the last five years.
9

10 A Nevada district court's right to grant alimony is confined to the statutory law set forth NRS
11 125.150. Under that statute, a district court may award two different and distinct types of alimony. The
12 first such award is simply deemed "alimony" under the statute. Specifically, NRS 125.150(1) states that
13 in granting a divorce, the court "[m]ay award such alimony to the wife or to the husband, in a specified
14 principal sum or as specified periodic payments, as appears just and equitable."
15

16 NRS 125.150(8) sets forth factors that the court should consider in determining alimony awards.

17 NRS 125.150(8) reads:

18 8. In addition to any other factors the court considers relevant in determining whether to
19 award alimony and the amount of such an award, the court *shall* consider:

20 (a) The financial condition of each spouse;

21 (b) The nature and value of the respective property of each spouse;

22 (c) The contribution of each spouse to any property held by the spouses pursuant to
23 NRS 123.030;

24 (d) The duration of the marriage;

25 (e) The income, earning capacity, age and health of each spouse;
26

27
28 ⁴⁸ Schedule 14A of Proxy Statement was issued on May 11, 2016, but it relates to compensation for year 2015. The Schedule was issued after the Trial and is therefore not a part of the exhibits. The Schedule is, however, necessary for the Court to understand the nature of Cash LTIP.

- 1 (f) The standard of living during the marriage;
- 2 (g) The career before the marriage of the spouse who would receive the alimony;
- 3 (h) The existence of specialized education or training or the level of marketable skills
4 attained by each spouse during the marriage;
- 5 (i) The contribution of either spouse as homemaker;
- 6 (j) The award of property granted by the court in the divorce, other than child support
7 and alimony, to the spouse who would receive the alimony; and
- 8 (k) The physical and mental condition of each party as it relates to the financial
9 condition, health and ability to work of that spouse.

10 In *Shydler v. Shydler*, 114 Nev. 192, 954 P.2d 37 (1998) the court held:

11 Alimony is an equitable award serving to meet the post-divorce needs and rights of the
12 former spouse. It follows from our decisions in this area that two of the primary purposes
13 of alimony, at least in marriages of significant length, are *to narrow any large gaps*
14 *between the post-divorce earning capacities of the parties*, and to allow the recipient
15 spouse to live as nearly as fairly possible to the station in life enjoyed before the divorce.

16 Id. at 198, 954 P.2d at 40 [citations omitted; emphasis supplied].

17 Courts and commentators have recognized this form of alimony as arising out of the long-term
18 commitment of a spouse to the career of the other. In *Gardner v. Gardner*, 110 Nev. 1053, 881 P.2d 645
19 (1994) the parties had been married for 27 years at the time of divorce. The wife had worked while the
20 husband received his education during which he obtained two degrees. The husband received military
21 training as a pilot during the marriage, and then went to work for an airline as a commercial airline pilot.
22 The wife worked as a teacher during the marriage, and at the time of divorce she was earning \$43,000.00
23 per year. During the marriage, the wife followed the husband when he moved to advance his career. At
24 the time of divorce, he was earning \$75,000.00 per year. Id. at 1055, 881 P.2d at 646. The district court
25 awarded the wife alimony for two years, \$1300.00 per month in the first year, and \$1,000.00 per month in
26 the second year to achieve "parity" in the two incomes by permitting the wife to pursue additional
27 education. Both parties appealed the findings.
28

1 Upon appeal, the husband argued that the court had abused its discretion in equalizing the incomes
2 of the parties by the support, and that the wife was "tenured and comfortable" in her career, and did not
3 "need" his support. The wife sought a longer period of support due to the parties' disparate earning
4 capacities, her support of her husband's career, and the sacrifices to her career. The *Gardner* court rejected
5 the findings of the trial court, and in a somewhat unusual move, set the alimony at \$1000.00 per month for
6 a period of 12 years instead of remanding the issue to the trial court.

7
8 At the center of the *Gardner* court's decision was its distinction between the concept of
9 rehabilitative alimony and equitable alimony. The *Gardner* court observed that the alimony awarded by
10 the district court was designed to provide additional education to the wife to bring her closer to economic
11 parity. *Id.* at 1057-1058, 881 P.2d at 647-648. The *Gardner* court observed, however, that such support
12 was "in addition" to equitable support, and thus did not address the economic disparity that had been
13 brought about by the wife's subordination of her career to that of her husband. Tellingly, the court stated,
14

15 Ruth and Brian were married for twenty-seven years. Ruth continually sacrificed in order
16 to promote Brian's career desires and opportunities. Although she was able to further her
17 own education in the process, the benefits she derived therefrom within the context of
18 marriage were substantially diluted when the marriage bond was severed. The magnitude of
19 Ruth's contribution to the community over many years is not fairly recognized by the two-
20 year alimony award she received when the marriage was terminated.

21 *Id.* The focus of the equitable alimony in *Gardner* can be fairly characterized as a return on the wife's
22 investment to the career of the husband. The Nevada Supreme Court's recognition of these principles
23 placed it firmly in the camp of the contract theorists of alimony. As eloquently summarized by Judge
24 Posner:

25 [Alimony] is a method of repaying the wife (in the traditional marriage) her share of the
26 marital partnership's assets. Often the principal asset to which the wife will have contributed
27 by her labor in the household or in the market ... [such as when a wife supports her husband
28 while he is in graduate school] is the husband's earning capacity. This is an asset against
which it is difficult to borrow... So it might be infeasible for the husband to raise the money
necessary to buy back from the wife, in a lump sum, as much of the asset as she can fairly
claim is hers by virtue of her contributions; instead he must pay her over time out of the

stream of earnings that the asset generates.

Richard A. Posner, *Economic Analysis of the Law*, 151 (7th Ed. 2007).

The contract theory ostensibly espoused in the *Shydler* and *Gardner* decisions is in direct contrast to the “needs” based alimony decisions that preceded them. In his analysis of those decisions, which he numbers at 28 spanning 114 years, Judge Hardy posits that the decisions are of “little contemporary value because none explain why one spouse must support a former spouse after the marriage has ended.” Hardy, 9 Nev. L. J. at 339-340. Judge Hardy concludes his analysis by finding that “need” based alimony determinations are “pervasive but trending downward” and that “economic loss” alimony is trending upward. He concludes by arguing:

Under Nevada law, economic loss resulting from career subordination may be cured by a disproportionate property division, rehabilitative alimony, or permanent alimony. Economic loss resulting from the indivisibility of the payor spouse's career asset may be cured by rehabilitative or permanent alimony, but the published decisions suggest the return on career investment is influenced by the recipient spouse's economic needs. Economic loss resulting from reliance upon the continuation of marriage may be cured by permanent alimony, but virtually every Nevada decision in this regard contains a component of economic need. The tools for better alimony awards nominally exist, but they come without an all-encompassing instruction manual. The concept of alimony as an entitlement based upon economic loss should dominate in future legislation and decisional authorities.

Id. at 345.

Judge Hardy's prediction of the trend of modern alimony is consistent with the continued citation by the Nevada Supreme Court to its holding in *Shydler* that one of the two purposes of alimony in a lengthy marriage is to “narrow any large gaps between the post-divorce earning capacities of the parties.” See, e.g., *Devries v. Gallio*, 128 Nev. Adv. Rep. 63, 290 P.3d 260, 264 (2012); *Swanson v. Swanson*, 2011 Nev. Unpub. Lexis 822, 2011 WL 1659877. In one unpublished opinion, the Nevada Supreme Court embraced the notion of compensation to a wife in an alimony case for a “career asset” of the husband, and approved the district court's award on that ground:

1 We have held that in marriages of significant length, spousal support serves the purpose of
2 narrowing any large gaps in the post-divorce earning capacities of the parties and to allow
3 the recipient party to live as closely as possible to the station in life enjoyed during the
4 marriage. *Shydler v. Shydler*, 114 Nev. 192, 198-99, 954 P.2d 37, 40 (1998).

5 Here, the district court found that respondent spent the past ten years as a mother and
6 homemaker, and now, at the age of 40, has limited earning potential. The court stated its
7 intent to give respondent time to obtain additional education or training, and to maintain a
8 standard of living close to that enjoyed by the parties during the marriage. The district court
9 further found that the spousal support constituted less than 20 percent of appellant's 2010
10 earnings and was intended in part to compensate respondent for appellant's career asset.
11 Having reviewed the record, we conclude that the spousal support ordered by the district
12 court was supported by the record and not an abuse of discretion.

13 *Edmonds v. Edmonds*, 2012 Nev. Unpub. LEXIS 1565, WL 5851137.

14 Here, Gabrielle's community share of the property will likely exceed \$20M in value. Dennis will
15 argue that she has no conceivable need for support. The Nevada Supreme Court's now universal
16 recognition of the two component goals of alimony in divorce after long term marriages is a recognition
17 that alimony is not based on only need, and inherent in its finding in *Shydler* that "[a]limony is an equitable
18 award serving to meet the post-divorce needs *and rights* of the former spouse." *Shydler*, 114 Nev. at 198,
19 954 P.2d at 40.

20 Moreover, the argument that Gabrielle's acquisition of her portion of community property will
21 meet her "lifestyle" needs presents a myopic view of lifestyle. Here, when judging the parties pre-divorce
22 lifestyle, the court must recognize that not only has Dennis's lifestyle been wildly expensive and rich, the
23 parties have managed to save *millions* of dollars in investments and cash due to Dennis's large earnings.
24 That savings and investment is part of the established lifestyle of the parties over a period of many years.
25 Without alimony, Gabrielle's approximately \$55,000 per year income will not allow anything close to the
26 substantial savings and investment that arises from Dennis average income of \$12,629,873 over the last
27 five years. See Plaintiff's Exhibit "17."

28 Notably, other states, including California, have a long history of including savings and investment

1 in determining the lifestyle of a party during marriage. For example, in *In re Marriage of Drapeau*, 93
2 Cal.App.4th 1086 (2001) the court reaffirmed the rule that courts consider historic saving and investment
3 when determining the needs of the supported spouse. Because the trial court apparently ignored historic
4 saving and investment, the appellate court reversed and remanded the spousal support order "to permit the
5 trial court to consider the parties' marital savings history as an element in their marital standard of living.
6

7 . . ."

8 In *Marriage of Wittgrove*, 120 Cal.App.4th 1317 (2004), the California appellate court applied the
9 saving principle to a case a high income case. In *Wittgrove*, the husband had earned \$2,120,322 per year
10 in 2001 and \$1,032,852 in 2002, and the wife earned \$127,845 in the previous year. The parties lived a
11 comfortable lifestyle, and were able to invest \$200,000 to \$300,000 per year. The Court awarded the wife
12 \$13,488 for child support and \$30,000 per month for alimony in a temporary support order. The husband
13 appealed, claiming in relevant part that the order was improper because it "exceeded the family's needs."
14

15 The appellate court observed:

16 Alan ignores the evidence in the record concerning the parties' elaborate upper class
17 lifestyle, which included substantial amounts of money to invest and save each year, and
18 the fact that a court is not limited by a supported spouse's living expense needs when the
19 parties' marital standard of living included savings and investments . . . The court utilized
20 these rules in this case and the amounts of temporary support award were will within its
21 wide discretion.

22 Id. at 1229.

23 Many have argued that support for spouses in long-term marriages where the wife has helped create
24 the husband's stream of income should be awarded as a matter of course, despite the size of the marital
25 estate involved, i.e., despite the equitable distribution award. As stated in Lenore J. Weitzman, *The Divorce*
26 *Revolution* 390-91 (Free Press 1985):

27 Clearly, it is a perversion of the concept of equality to deny older homemakers alimony
28 and expect them to be as equally capable of supporting themselves after divorce. It is also
a violation of the deeper meaning of equality in marriage that marriage is an equal

1 partnership in which the contributions of the two spouses are of equal worth. If the
2 husband's earning capacity is their major asset and if it is treated as his alone at divorce,
the essence of equal partnership is violated.

3 One lesson from this research is that a woman who is divorced after fifteen or twenty or
4 thirty years of marriage cannot recapture the years she has lost in the labor force. But an
5 equally important lesson is this: she should not be expected to because she was promised
6 by both her husband and the larger society that her husband would share his income with
7 her. That was their marriage contract, both implied and expressed, and it is simply not fair
to change the rules on her in the last quarter of the game, after she has fulfilled her share
of the bargain[.]

8 In essence, career income should thus be a "divisible asset" in the form of alimony. Again, as stated
9 by Lenore Weitzman, "[t]he omission of the career assets from the pool of marital property makes a
10 mockery of the equal division rule." *Id.* at 388 (emphasis omitted).

11 This principle was stated eloquently in *In re LaRocque*, 139 Wis. 2d 23, 406 N.W.2d 736 (1987).
12 In that case, the parties were married for 25 years. The husband's income was \$60,000 per year, while the
13 wife had no income; she was a homemaker throughout the marriage. In awarding the wife alimony, the
14 court stated:
15

16
17 The LaRocques were married for 25 years. Both parties contributed to the marriage. The
18 record is replete with evidence of Mrs. LaRocque's contributions to Mr. LaRocque's
19 education and increased earning power. Because the wife's contribution in this marriage was
20 as homemaker and the husband's as wage-earner, the husband leaves the marriage with the
21 "asset" of a stream of income which the wife's contributions helped him to develop. The
22 wife, however, does not leave the marriage with a stream of income; a career as homemaker
23 although of economic value to the family and society all too frequently does not translate
24 into money-making ability in the marketplace.

25 406 N.W.2d at 742. Thus, the wife of a long-term marriage is entitled to share in the "stream of
26 income" that she helped the husband create, because she is entitled to maintain her marital standard
27 of living.

28 Similarly, in *Guglielmo v. Guglielmo*, 253 N.J. Super. 531, 602 A.2d 741 (App. Div. 1992), the court held:

Where a family's expenditures and income had been consistently expanding, the dependent
spouse should not be confined to the precise lifestyle enjoyed during the parties' last year
together. Defendant's income picture should be viewed with an eye toward the future, since
it was to this potential that both parties contributed during the marriage. The then existing

1 earning potential of the working spouse may be shared by the spouse who kept the home,
2 and that standard of living should be implemented through an adequate alimony
3 award. 602 A.2d at 747 (emphasis in original).

4 In *Johnston v. Johnston*, 38 Mass. App. Ct. 531, 649 N.E.2d 799 (1995), the court likewise held that an
5 alimony award to the wife in the amount she had received for many years during the pendency of the
6 divorce action was not excessive even though she received \$3 million as an equitable division of the parties'
7 property. Accord *Rosenberg v. Rosenberg*, 33 Mass. App. Ct. 903, 595 N.E.2d 792 (1992) (wife could be
8 awarded alimony even though her needs could be met with investment income from capital assets awarded
9 to her); *Wroblewski v. Wroblewski*, 653 A.2d 732 (R.I. 1995) (sizeable alimony award was not abuse of
10 discretion although wife was awarded \$1.3 million as part of equitable distribution).

11
12 The income-sharing model of spousal support thus appears to be particularly appropriate
13 where the wife has sacrificed her career in favor of the husband's career, and that sacrifice
14 has paid off both by way of a sizeable marital estate and also by way of a sizeable marital
15 income. Thus, just as each spouse is entitled, as a matter of marital partnership law, to share
16 in the marital estate, each spouse is also entitled to share in what may be termed the marital
17 income. As stated in one case from Florida:

18 [T]he concern that one adult should not be compelled to support another must be weighed
19 against the reality that many spouses, primarily because of their participation in the marriage
20 partnership, have seen their opportunities and abilities to be self-supporting diminish, while
21 at the same time the opportunities and abilities of the other spouse have been enhanced.
22 This, in fact, is a description of the typical marriage where the male, in the role of provider,
23 pursued a career, while the female managed the home and raised the children. A breakup of
24 the marriage after the children are grown will ordinarily result in the inequity of a displaced
25 wife with no readily marketable skills facing an unfamiliar and competitive commercial
26 environment, at a point when her husband is just reaching the peak of his earning ability.
27 The need for some adjustment to compensate for such an inequitable scenario is self-
28 evident. That scenario, and others like it, should ordinarily result in an award of permanent
29 alimony.

30 See *Geddes v. Geddes*, 530 So. 2d 1011, 1017-18 (Fla. Dist. Ct. App. 1988); accord *In re Marriage of*
31 *McNaughton*, 145 Cal. App. 3d 845, 194 Cal. Rptr. 176 (1983) (\$3,500 per month alimony to wife, although
32 wife had estate worth \$3 million); *LaBow v. LaBow*, 13 Conn. App. 330, 537 A.2d 157 (1988) (\$4,500 per
33 week alimony for wife, to equalize incomes and assets); *DiPrima v. DiPrima*, 435 So. 2d 876 (Fla. Dist.

1 Cl. App. 1983) (\$3,000 per month alimony to wife, although each party was left with \$2.6 million in assets,
2 where husband earned \$2,000 per week); Sizemore v. Sizemore, 487 So. 2d 1080 (Fla. Dist. Ct. App. 1986);
3 Gray v. Gray, 609 A.2d 694 (Me. 1992) (\$1,500 per month award to wife upheld, although wife had vested
4 interest in pension plan and owned considerable amount of property, given that husband earned \$300,000
5 per year and wife helped husband start the business); In re Marriage of Lee, 246 Ill. App. 3d 628, 615
6 N.E.2d 1314 (1993) (\$2,000 per month spousal support for wife, although one-half of substantial marital
7 assets were awarded to wife, where earning powers of spouses remained disparate); Wassif v. Wassif, 77
8 Md. App. 750, 551 A.2d 935 (1989) (\$500 per week alimony was not excessive after 17-year marriage,
9 where husband was anesthesiologist and award of any less would result in "unconscionably disparate"
10 incomes); Weir v. Weir, 374 N.W.2d 858 (N.D. 1985). See generally Annotation, Permanent Alimony
11 Adequacy of Award, 28 A.L.R.4th 786 (1984).
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13

14 These cases may be said to stand for the proposition that "enough is not enough." A husband or
15 dominant wage earner cannot argue that just because the wife or dependent spouse has "enough" to live
16 on, that is, to maintain the marital standard of living, that he or she is entitled to no more.
17

18 Here, the parties have saved and invested millions of dollars over time (more if it had not been for
19 Dennis's spending). Indeed, Dennis testified that savings and investments were, and remain, a large part
20 of the parties' lifestyle and the savings and investments have only gone up in amount with the increase in
21 Dennis' income.⁴⁹ Dennis testified that he owns several exotic cars, two yachts, mansion in Beverly Hills,
22 traveled to exotic locations and stayed in the finest hotels, flew in a private jet, ordered custom suits,
23 shopped in the finest stores, and yet was able to save millions of dollars and will continue to save in the
24 future.⁵⁰ Dennis testified that he never consulted Gabrielle for her opinion on any of the investments.⁵¹
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28 ⁴⁹ Dennis Trial Testimony on February 23, 2016, Page 162, line 2 through page 164, line 9.

⁵⁰ Dennis Trial Testimony on February 23, 2016, Page 164, line 19 through Page 168, line 21.

⁵¹ Dennis Trial Testimony on February 23, 2016, Page 169, line 5.

1 Dennis testified that continued to mislead and lie to Gabrielle.⁵² Gabrielle requests that the Court consider
2 that savings and investment as part of her lifestyle in this case.

3 Dennis also takes the position that Gabrielle should not be awarded alimony because she
4 "benefitted" from the marriage since Dennis did not file for divorce earlier. Dennis fails to realize that if
5 anyone benefitted from the marriage, it was Dennis. Dennis alleged that he feared that somehow Dennis
6 filing for divorce would have adversely impacted his position at DaVita. Dennis failed to provide any
7 cohesive reason why he believed that filing for divorce would jeopardize his position at DaVita and failed
8 to provide any evidence supporting that belief. Yet, if Dennis is correct that his position at DaVita would
9 have been adversely affected, then if anyone benefitted from this relationship, it was Dennis because, under
10 his theory, he would not have earned the compensation and the advancements in his career that he did
11 during the marriage. Evidence at Trial also showed that Dennis remained in the marriage due to some
12 psychological need that he had to have Gabrielle by his side due to her support and belief in him. Dennis's
13 deception and guilt compelled him to do the right thing, to remain married. If anyone benefitted from this
14 relationship, it was Dennis who caused the deception from his various texts, emails and now admissions of
15 deceit and fraud.
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19 The second component of the *Shydler* elements compensate Gabrielle for the "career asset" Dennis
20 acquired in the marriage. At Trial, Dennis testified that he met Gabrielle in 1989. At that time, Dennis
21 was the Regional Sales Manager for Pilling and he interviewed Gabrielle in New York for a position with
22 Pilling and soon thereafter became romantically involved with each other.⁵³ Gabrielle lived in New York
23 and the parties agreed that based upon their relationship, Gabrielle will move to Florida to be with Dennis.⁵⁴
24 In late 1990 to early 1991, the parties lived in Florida.⁵⁵ The parties married on July 20, 1991.⁵⁶
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26

27 ⁵² Dennis Trial Testimony on February 24, 2016, Page 38, line 8-19.

28 ⁵³ Dennis Trial Testimony on February 23, 2016, Page 70, line 3 through page 71, line 10.

⁵⁴ Dennis Trial Testimony on February 23, 2016, Page 72, line 1 through page 16.

⁵⁵ Dennis Trial Testimony on February 23, 2016, Page 72, line 24 through page 73, line 2

⁵⁶ Dennis Trial Testimony on February 23, 2016, page 74, line 1.

1 In around November, 1991, Pilling relocated Dennis to Horsham, Pennsylvania.⁵⁷ Dennis was
2 promoted to the position of a National Sales Director.⁵⁸ Gabrielle moved with Dennis and acquired a new
3 job in Pennsylvania.⁵⁹ Pilling was then acquired by Weck from Bristol Myers Squibb and Dennis was
4 promoted to the position of Vice President of Sales and later became the Vice President of Sales and
5 Marketing.⁶⁰ The parties relocated to North Carolina as a result of Dennis' employment.⁶¹ Gabrielle again
6 changed her job in North Carolina.⁶²
7

8 Dennis always has, and continues to, travel extensively for work and his travel increased over the
9 years.⁶³ Dennis testified that his career advancements resulted from his experience with the product that he
10 was selling over time. He testified that he was good at his job based upon the experience he acquired in
11 prior positions.⁶⁴ Dennis then took over the international program which caused him to travel extensively
12 outside the United States.⁶⁵ The international trips were anywhere from seven to fourteen days.⁶⁶ In some
13 time in late 1992 and early 1993, Weck was purchased by Teleflex.⁶⁷ In 1996, Dennis was promoted to
14 the position of the Corporate Vice President for Teleflex.⁶⁸ Dennis did not receive any specialized type of
15 training when he took the position of Corporate Vice President.⁶⁹ Dennis worked for Teleflex through
16 1999.⁷⁰
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22 ⁵⁷ Dennis Trial Testimony on February 23, 2016, Page 74, line 10 through page 74, line 15

23 ⁵⁸ Dennis Trial Testimony on February 23, 2016, Page 74, line 22 through page 75, line 6

24 ⁵⁹ Dennis Trial Testimony on February 23, 2016, Page 78, line 3-5

25 ⁶⁰ Dennis Trial Testimony on February 23, 2016, Page 79, line 10 through page 80, line 5.

26 ⁶¹ Dennis Trial Testimony on February 23, 2016, Page 82, line 6-9.

27 ⁶² Dennis Trial Testimony on February 23, 2016, Page 82, line 23-Page 83, line 11.

28 ⁶³ Dennis Trial Testimony on February 23, 2016, Page 87, line 15-22, Page 117, line 15 through page 120, line 2.

⁶⁴ Dennis Trial Testimony on February 23, 2016, Page 90, line 16-Page 91, line 11.

⁶⁵ Dennis Trial Testimony on February 23, 2016, Page 91, line 12 - Page 92, line 13.

⁶⁶ Dennis Trial Testimony on February 23, 2016, Page 92, line 13

⁶⁷ Dennis Trial Testimony on February 23, 2016, Page 93, line 3.

⁶⁸ Dennis Trial Testimony on February 23, 2016, Page 95, line 11.

⁶⁹ Dennis Trial Testimony on February 23, 2016, Page 98, line 22 through Page 99, line 1.

⁷⁰ Dennis Trial Testimony on February 23, 2016, Page 95, line 11.

1 Through the last few months with Teleflex, Dennis was stationed for a job in New Hampshire.⁷¹
2 The parties attempted to find a house in New Hampshire and then Dennis was given the opportunity to join
3 Gambro.⁷² Dennis testified that the parties jointly chose to make the decision to follow Dennis' career.⁷³
4 Gambro, a Swedish company, was based in Lakewood, Colorado, which is a suburb of Denver.⁷⁴ The
5 parties moved to California where Dennis took the position of the vice president of Gambro's western
6 region.⁷⁵

8 In California, Dennis made an offer on a house at Coto de Caza contingent upon Gabrielle's
9 approval.⁷⁶ The parties shortly thereafter purchased a second home in Coto de Caza and soon thereafter,
10 placed the second home for sale and Dennis purchased a home in Lake Las Vegas and moved all of their
11 belongings to that home.⁷⁷

13 In 2004, Dennis became the Co-Chief Operating Officer of Gambro Healthcare, Inc.⁷⁸ In
14 November, 2004, Gambro was acquired by DaVita.⁷⁹ In October, 2005, Dennis began working for DaVita
15 as the Group President.⁸⁰ In 2009, Dennis became the Chief Operating Officer of DaVita, Inc.⁸¹ His new
16 position required more travel including increased international travel.⁸² The positions and responsibilities,
17 albeit new to Dennis, did not require any specialized training.⁸³ In September 2012, DaVita acquired
18 Healthcare Partners.⁸⁴ In 2014, Dennis became the president of DaVita Inc., now DaVita Healthcare
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22 ⁷¹ Dennis Trial Testimony on February 23, 2016, Page 100, line 3-21.

23 ⁷² Dennis Trial Testimony on February 23, 2016, Page 101, line 17.

24 ⁷³ Dennis Trial Testimony on February 23, 2016, Page 102, line 2-6.

25 ⁷⁴ Dennis Trial Testimony on February 23, 2016, Page 103, line 6.

26 ⁷⁵ Dennis Trial Testimony on February 23, 2016, Page 103, line 16-23.

27 ⁷⁶ Dennis Trial Testimony on February 23, 2016, Page 112, line 13.

28 ⁷⁷ Dennis Trial Testimony on February 23, 2016, Page 112-21 through page 113-line 24.

⁷⁸ Dennis Trial Testimony on February 23, 2016, Page 114, line 11.

⁷⁹ Dennis Trial Testimony on February 23, 2016, Page 115, line 14.

⁸⁰ Dennis Trial Testimony on February 23, 2016, Page 120, line 18-22.

⁸¹ Dennis Trial Testimony on February 23, 2016, Page 127, line 3-5.

⁸² Dennis Trial Testimony on February 23, 2016, Page 128, line 12 through Page 129, line 17.

⁸³ Dennis Trial Testimony on February 23, 2016, Page 129, line 21-24 through page 130, line 7.

⁸⁴ Dennis Trial Testimony on February 23, 2016, Page 121, line 6-10.

1 Partners, Inc. and then the CEO of their international division.⁸⁵ His frequency of travel and duration of
2 travel increased.⁸⁶

3 After their purchase of the home in Lake Las Vegas, Dennis advised Gabrielle at first that when he
4 was not traveling he would stay in a condominium in California provided by his employer, and then in
5 around 2008 or early 2009, told Gabrielle that he was going to live when not in Las Vegas in Denver,
6 Colorado, the home of the corporate offices of the company that purchased Gambro, Da Vita. Over the
7 years Dennis began spending less time in Las Vegas, and provided Gabrielle a multitude of reasons why
8 he could not return to Las Vegas at various times. Dennis testified that after moving to Las Vegas, he told
9 Gabrielle that he had problems performing sexually because he was diagnosed with bipolar disorder and
10 the medication that he was taking to treat bipolar disorder had the side effect of inhibiting a desire or
11 performance in him.⁸⁷

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14 In around 2008, 2009, Dennis became aware that he was going to receive substantial earnings in
15 the form of options, SARs, restrict stock or other granted stock rights.⁸⁸ In 2011, Dennis earned
16 \$15,000,000.⁸⁹ Dennis testified that his past career and his past experiences from 1991 through 2011,
17 played a key role in getting Dennis to DaVita and contributed to his success and income of \$15,000,000.⁹⁰
18 Even though Dennis believes that Gabrielle is not working at her highest capacity, there is still a large gap
19 in Dennis' income and Gabrielle's income. See Plaintiff's Exhibit "17."

20
21 Gabrielle subjugated her career and life as a whole to follow Dennis and to support him even
22 through the embarrassment, bizarre behavior, and shame he put her through. The evidence will further
23 show that during the term of the parties' marriage, Dennis's career went from a regional sales director for
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26 ⁸⁵ Dennis Trial Testimony on February 23, 2016, Page 130, line 3-10.

27 ⁸⁶ Dennis Trial Testimony on February 23, 2016, Page 130, line 8-10.

28 ⁸⁷ Dennis Trial Testimony on February 24, 2016, Page 7, line 24 through page 8, line 15.

⁸⁸ Dennis Trial Testimony on February 23, 2016, Page 159, line 7.

⁸⁹ Dennis Trial Testimony on February 23, 2016, Page 155, line 12-15.

⁹⁰ Dennis Trial Testimony on February 23, 2016, Page 156, line 22 through Page 157, line 1.

1 Pilling, a company that sells surgical products, to the dual role of Chief Operating Officer of DaVita, Inc.,
2 a Fortune 500 company with 55,000 employees, and Chief Executive Officer International and President
3 of Healthcare Partners. His rise in DaVita occurred over the last approximately 16 years of the parties'
4 marriage. Dennis placed himself in the position of earning an average of approximately \$12.6M per year
5 by acquiring and honing marketable skills during the parties' community. Gabrielle did not advance her
6 career, and her income is flat at around \$55,000 per year as a nurse consultant. The gap in their average
7 incomes is approximately \$12.5M on average. To put the gap in income in perspective, *based upon*
8 *average earnings over the last five years, Dennis will earn what Gabrielle earns in a year in*
9 *approximately a day and a half (38 hours).* See Plaintiff's Exhibit "17".

11 While the property granted to the recipient spouse is one of the 11 factors identified in NRS
12 125.150(7), the Nevada Supreme Court in *Shydler* identified the narrowing of the gap in *earnings* as the
13 goal of alimony after a long marriage. Gabrielle submits that the evidence of the gap of the parties' income
14 is a basis for an award of alimony from Dennis to Gabrielle.

16 4. Appraisals of the Real Properties

17 Gabrielle's expert Mr. Marc Herman testified that his appraisals were prepared for litigation
18 purposes for the parties' divorce. Dennis' expert's appraisals were prepared for "Estate Planning" See
19 Plaintiff Exhibit "137" and "144." In addition, on the first page of the Supplemental Addendum it
20 indicated that, "The Function of this report is for Estate Planning Purposes," and, "This report is not
21 intended for any other use or uses and shall be invalid if used for any other function." Dennis' expert
22 reports should be considered invalid since they were not prepared to be used in litigation. Mr. Herman
23 testified that the intended use of a report is very important because the reports are prepared for a variety
24 of purposes and each different type of appraisal report requires the appraiser to utilize case-specific, unique
25 strategies during the preparation of the report, which are applicable to and utilized specifically for the
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27
28

1 intended use thereof.

2 Mr. Herman testified that for any given property, there is a value range (usually 10%). For
3 example, a property typically may have a value range of \$6M to \$6.6M, with value conclusions somewhere
4 within that range. An explanation is to be provided by the appraiser as to how the value conclusion was
5 determined. In Dennis' expert reports, the values are at the lower end of the range and the range is
6 unacceptably large. Their range was from \$5,025,000 to \$6,440,500 which translates to 28.17% range.
7 Mr. Herman testified that this range is well beyond the standards accepted by appraisal practices.

9 Dennis' expert report on Oak Pass property is signed March 7, 2016. In that report, the appraiser,
10 Ms. Bosco states that she received professional assistance from Veronica Garcia concerning the inspection
11 of the Oak Pass property, comparable research and data entry. Ms. Garcia received her trainee license in
12 2013 and had only been licensed to appraise at the License level since April 2015. Ms. Bosco testified
13 that Ms. Garcia is the one who inspected the Oak Pass property.

15 Mr. Herman testified that both S. Canon Drive residence and Oak Pass residence were grossly
16 underestimated. Errors were made in the way the subject improvements were portrayed, inferior properties
17 were again selected for comparison, and failures were made making appropriate adjustments to the comps,
18 resulting in the gross undervaluation of the subject property. The value conclusion reached in Mr.
19 Herman's appraisal is supported not only by market data outside the subject street, but by the most recent
20 sales on the subject street. See Plaintiff's Exhibits "136" and "143." Additionally, throughout their
21 review, Dennis' experts demonstrated numerous inconsistencies and inaccuracies which result in Dennis'
22 expert's appraisals grossly undervalued.

23 ...

24 ...

25 ...

V.

GABRIELLE'S REQUEST FOR SANCTIONS, ATTORNEY'S FEES, EXPERT'S FEES AND COSTS

Gabrielle requests the Court to levy substantial sanctions, in form of attorney's fees and costs, for Dennis' attempts to deceive the Court during discovery, for his blatant violations of the Joint Preliminary Injunction, for his disregard for this Court's orders, and the integrity of this Court.

EDCR 7.60(b) states in pertinent part:

(b) The court may, after notice and an opportunity to be heard, impose upon an attorney or a party any and all sanctions which may, under the facts of the case, be reasonable, including the imposition of fines, costs or attorney's fees when an attorney or a party without just cause:

(3) So multiplies the proceedings in a case as to increase costs unreasonably and vexatiously.

(5) Fails or refuses to comply with any order of a judge of the court.

NRS 22.100 states in pertinent part,

3. In addition to the penalties provided in subsection 2, if a person is found guilty of contempt pursuant to subsection 3 of NRS 22.010, the court may require the person to pay to the party seeking to enforce the writ, order, rule or process the reasonable expenses, including, without limitation, attorney's fees, incurred by the party as a result of the contempt.

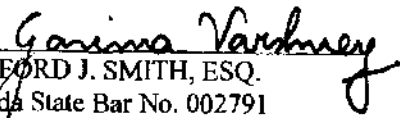
Here, Dennis unnecessarily multiplied the proceedings in this matter by failing to comply with the court's orders and by his blatant violations of the Joint Preliminary Injunction. Gabrielle seeks sanctions against Dennis for his numerous violations of the Joint Preliminary Injunction as set forth above, for his failure to comply with the Court's order requiring Gabrielle to be added to the account. Dennis earned approximately \$7,700,000 (\$641,666 per month) in salary and stock option sales in 2013, and more than \$14,400,400 in 2014 (\$1,200,000 per month). The parties' net worth is in excess of \$38,000,000. With such assets, a small monetary sanction against Dennis will not discourage Dennis from violating the court's

1 orders and he will continue to consider himself above the law. Any sanctions against Dennis should be
2 substantial in order to ensure his compliance in the future.

3 The Court has deferred the issues of fees and costs until the end of Trial pursuant to NRCP 54.
4 Gabrielle will submit a Memorandum of Fees and Costs pursuant to NRCP 54 with a complete analysis of
5 under the *Brunzell* factors.⁹¹

6 Dated this 29th day of July, 2016

7
8 RADFORD J. SMITH, CHARTERED

9 
10 RADFORD J. SMITH, ESQ.

Nevada State Bar No. 002791

11 GARIMA VARSHNEY, ESQ.

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13 Henderson, Nevada 89074

14 *Attorney for Plaintiff*
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⁹¹ *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 455 P.2d 31, 33 (1969).

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith Chartered ("the Firm"). I am over the age of 18 and not a party to the within action.

I served the foregoing document described as "PLAINTIFF'S CLOSING BRIEF" on this 29th of July, 2016, to all interested parties by way of the Eighth Judicial District Court's electronic filing system.

Daniel Marks, Esq.
610 S. Ninth Street
Las Vegas, Nevada 89101
Attorney for Defendant/Counterclaimant

Garina Vardanyan
An employee of Radford J. Smith, Chartered

EXHIBIT “1”

MARITAL BALANCE SHEET - AS OF FEBRUARY 26, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value
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Cash / Stocks / Bonds

1	Gaby Kogod - Bank of America Checking x0129	2/26/2016	65,199.88	-	65,199.88
2	Dennis and Gaby Kogod - Bank of America Checking x6446	2/19/2016	18,356.20	-	18,356.20
3	Dennis Kogod - Wells Fargo Checking x5397	2/26/2016	10,191.76	-	10,191.76
4	Dennis Kogod - Wells Fargo Savings x6253	2/19/2016	495.73	-	495.73
5	Dennis Kogod - Wells Fargo Checking x8870	2/19/2016	428.55	-	428.55
6	Blocked account for the sale of the yacht		-	-	-
7	System 8 Fight Club, LLC - Chase x5665 (Per 6/16/16 email from Dennis, this account is now closed).	10/31/2015	201.26	-	201.26
8	System 8 Fight Club, LLC - Chase x5060 (Per 6/16/16 email from Dennis, this account is now closed).	10/31/2015	50.23	-	50.23

Investment Accounts

9	UBS Financial Services Inc. x43 GM	2/26/2016	5,798,205.61	-	5,798,205.61
10	UBS Financial Services Inc. x34 GM	2/26/2016	2,229,766.27	-	2,229,766.27
11	UBS Financial Services Inc. x27 GM	2/26/2016	-	(412,723.22)	(412,723.22)
12	UBS Financial Services Inc. x99 GM	2/26/2016	4,923,468.73	-	4,923,468.73
13	UBS Financial Services Inc. x45 GM	2/26/2016	8,862,332.26	-	8,862,332.26
14	UBS Financial Services Inc. x46 GM	2/26/2016	112,326.80	-	112,326.80
15	UBS Financial Services Inc. x75 GM	2/26/2016	95,056.74	-	95,056.74
16	Gaby Kogod - USB Financial Services Inc. FN 20329 GM	2/26/2016	1,232,060.79	-	1,232,060.79
17	Gaby Kogod - Merrill Lynch CMA Account x7GS-10637	2/26/2016	496,801.61	-	496,801.61
18	Gaby Kogod - Merrill Lynch Investment x7GS-11040	2/19/2016	156,476.45	-	156,476.45

MARITAL BALANCE SHEET - AS OF FEBRUARY 26, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value
19	Gaby and Dennis Kogod - Merrill Lynch Investment x7GS-10588	2/19/2015	0.20	-	0.20
20	Gaby and Dennis Kogod - Merrill Lynch CMA for Trust-Sub x7GS-10093	2/19/2015	282,316.11	-	282,316.11

Retirement and Health Savings Accounts

21	Dennis Kogod - Davita Retirement Savings Voya	8/31/2016	386,973.46	-	386,973.46
22	Dennis Kogod - Davita Mullen TBG Retirement Savings	1/31/2016	307,576.08	-	307,576.08
23	Gaby Kogod - Fidelity Dignity Health 401(a) and 403(b)	8/1/2016	69,692.57	-	69,692.57
24	Dennis Kogod - Chase Cigna Fund Health Savings x1626	11/1/2015	1,127.55	-	1,127.55
25	Teleflex Pension	5/29/2015	-	-	-

Business Interests and Investments

26	Moe, LLC Investment	9/14/2015	-	-	-
27	Thomasina, LLC Investment (Production Project)	5/29/2015	100,000.00	-	100,000.00
28	Pray for Ukraine "Winter on Fire" Investment (Production Project)	10/16/2014	81,000.00	-	81,000.00
29	Investments with New Enterprises Associates	6/30/2015	979,388.00	-	979,388.00
30	Investment with Radiology Partners	7/31/2015	655,500.00	-	655,500.00
31	Investment with iChill	12/7/2015	150,000.00	-	150,000.00

MARITAL BALANCE SHEET - AS OF FEBRUARY 26, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value
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Receivables

32	Promissory Note - Mitchell Kogod	3/6/2013	178,000.00	-	178,000.00
33	Promissory Note - Sheldon Kogod	5/22/2015	25,000.00	-	25,000.00
34	Personal Loan - Bernie Kogod	5/29/2015	25,000.00	-	25,000.00
35	Personal Loan - Kim Mathews	12/13/2013	25,000.00	-	25,000.00

Real-Estate

36	28 Via Mira Monte, Henderson, NV 89011	Estimate	1,400,000.00	(828,498.38)	571,501.62
37	321 South San Vincente Blvd. #707 Las Angeles, CA 90048	1/30/2016	680,000.00	-	680,000.00
38	9716 Oak Pass Road, Beverly Hills, CA 90210	1/30/2016	6,400,000.00	-	6,400,000.00
39	21 Augusta Canyon Way, Las Vegas NV 89141	Purchase Price	2,375,000.00	-	2,375,000.00
40	434 South Canon Drive, Unit 405, Beverly Hills, CA 90212	3/13/2015	687,083.27	-	687,083.27
41	10776 Wilshire Boulevard #604 Los Angeles, CA 90024	Purchase Price	3,615,061.76	-	3,615,061.76
42	Addition to 10776 Wilshire Boulevard	Purchase Price	332,215.89	-	332,215.89

Autos and Recreational Vehicles

43	2013 Ferrari (subject to update)	2/27/2015	376,861.18	-	376,861.18
44	2015 Bentley	2/27/2015	255,000.00	-	255,000.00
45	2015 Bentley - Nadya's vehicle	2/27/2015	205,000.00	-	205,000.00

Other Assets/Considerations

MARITAL BALANCE SHEET - AS OF FEBRUARY 26, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value
46	Miscellaneous (Golf cart, personal property, jewelry/watches, etc.)	Unknown	-	-	-
47	Furniture (H)	Unknown	-	-	-
48	Furniture (W)	Unknown	-	-	-
49	Credit card reward points	Unknown	-	-	-
50	Potential marital waste - TBD by the trier of fact (AF Reports 12/15/15 and 2/5/16, and the analysis of statements received post-2/5/16).		6,328,508.00	-	6,328,508.00

Life Insurance

51	Principal (Whole, Nadine and Kids)	5/29/2015	31,642.00	-	31,642.00
52	AIG (Term, Nadine and Kids)	5/29/2015	-	-	-
53	DaVita (Whole, Gaby)	5/29/2015	-	-	-

MARITAL BALANCE SHEET - AS OF FEBRUARY 26, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value
Liabilities					
54	Dennis Kogod - American Express Centurion x0-83005	2/14/2016	-	(10,870.54)	(10,870.54)
55	Dennis Kogod - American Express Optima x5-723003	2/16/2016	-	(18,425.47)	(18,425.47)
56	Dennis Kogod - American Express Platinum x8-89008/x8-88000	2/23/2016	-	(554.99)	(554.99)
57	Dennis Kogod - Visa Black Card x5185/x1588	8/8/2016	-	(20,194.31)	(20,194.31)
58	Dennis Kogod - Wells Fargo Visa x4727	4/14/2014	-	(250.19)	(250.19)
59	Dennis Kogod - Wells Fargo Visa x1032	8/15/2016	-	(15,360.90)	(15,360.90)
60	Gaby Kogod - Banana Republic x4713	8/4/2016	-	(307.86)	(307.86)
61	Gaby Kogod - Discover x5161	8/11/2016	-	(8,066.45)	(8,066.45)
62	Gaby Kogod - Kohl's x2557	2/5/2016	7.57	-	7.57
63	Gaby Kogod - Loft x5363	2/22/2016	-	(28.92)	(28.92)
64	Gaby Kogod - American Express x9677	2/12/2016	-	(392.16)	(392.16)
65	Gaby Kogod - Nordstrom x992	2/11/2016	-	(199.16)	(199.16)
66	Gaby Kogod - Neiman Marcus x2808	1/29/2015	-	(272.85)	(272.85)
67	Gaby Kogod - TJX Rewards x6951	2/2/2016	-	(620.01)	(620.01)
68	Gaby Kogod - Saks Fifth Avenue x688	7/10/2015	-	(288.56)	(288.56)

Footnote

The orange highlighted cells represent valuation dates post-February 26, 2016.

- 1 The proceeds from the sale were placed into Dennis' Wells Fargo Checking account x5397.
- 2 \$900 per month starting when Dennis reaches age 65.

3 Amounts included in potential marital waste.

4 This is the total amount invested, not the actual fair market value.

MARITAL BALANCE SHEET - AS OF FEBRUARY 26, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value
5	This is the total amount invested, not the actual fair market value.				
6	This is the potential fair market value as of June 30, 2015.				
7	This is the potential fair market value as of July 31, 2015.				
8	This investment is held outside of the UBS accounts. At this time, we do not know the fair market value of this investment.				
9	This amount excludes the promissory note related to the S. San Vicente apartment and the yacht.				
10	The mortgage on this property is held in Merrill Lynch Acct 7GS-10588.				
11	This amount includes the value listed on Dennis' FDF plus the \$97,861.18 paid in June 2015 for an upgrade.				
12	We do not know the cash value, but the total accumulation of points is in excess of 1,040,000.				
13	These amounts are identified in AF's reports dated 12/15/15 and 2/5/16, and do not include the analysis of statements received on May 2, 2016.				
14	This is a term policy, with no cash value. The term value is \$750,000.				
15	This is a term policy, with no cash value. The term value is \$585,000.				

EXHIBIT “2”

DEF 14A 1 a2228594zdef14a.htm DEF 14A

Table of Contents

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of
the Securities Exchange Act of 1934 (Amendment No.)

Filed by the Registrant ☒

Filed by a Party other than the Registrant ☐

Check the appropriate box:

- ☐ Preliminary Proxy Statement
- ☐ Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))
- ☒ Definitive Proxy Statement
- ☐ Definitive Additional Materials
- ☐ Soliciting Material under §240.14a-12

DAVITA HEALTHCARE PARTNERS INC.

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- ☒ No fee required.
- ☐ Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
 - (1) Title of each class of securities to which transaction applies: _____
 - (2) Aggregate number of securities to which transaction applies: _____
 - (3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined): _____
 - (4) Proposed maximum aggregate value of transaction: _____
 - (5) Total fee paid: _____
- ☐ Fee paid previously with preliminary materials.

- o Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

(1) Amount Previously Paid: _____

(2) Form, Schedule or Registration Statement No.: _____

(3) Filing Party: _____

(4) Date Filed: _____

[Table of Contents](#)



Notice of 2016 Annual Meeting and Proxy Statement

Table of Contents



May 11, 2016

Dear Fellow Stockholder:

We are pleased to invite you to attend the DaVita HealthCare Partners Inc. annual meeting of stockholders. The annual meeting will be held on Monday, June 20, 2016, at 5:30 p.m., Mountain Time, at DaVita HealthCare Partners Inc., 2000 16th Street, Denver, Colorado 80202. The attached Notice of Annual Meeting and Proxy Statement will serve as your guide to the business to be conducted at the meeting.

Among other items, the Proxy Statement includes information about the qualifications of our director nominees and the compensation of our executive officers that is relevant to matters that will be presented at the annual meeting. During the meeting, we will also report to you on the Company and provide an opportunity for stockholders to engage in a dialogue with management.

We hope that you will participate in the annual meeting, either by attending and voting in person or voting by other available methods as promptly as possible. Voting by any of the available methods will ensure that you are represented at the annual meeting, even if you are not present. You may vote your proxy via the Internet, by telephone, or by mail. Please follow the instructions on the Notice of Internet Availability of Proxy Materials that you receive in the mail and/or your proxy card.

Your vote is very important to us and to our business. Please take the first opportunity to ensure that your shares are represented at the annual meeting.

Thank you very much for your continued interest in our business.

Sincerely,

A handwritten signature in black ink that reads "Kent J. Thiry". The signature is written in a cursive, flowing style.

Kent J. Thiry
Chairman of the Board,
Chief Executive Officer
DaVita HealthCare Partners Inc., and
Chief Executive Officer, HealthCare Partners

Table of Contents

Notice of 2016 Annual Meeting of Stockholders

Monday, June 20, 2016

5:30 p.m., Mountain Time

DaVita HealthCare Partners Inc.

2000 16th Street

Denver, Colorado 80202

The 2016 annual meeting of the stockholders of DaVita HealthCare Partners Inc., a Delaware corporation, will be held on Monday, June 20, 2016 at 5:30 p.m., Mountain Time, at DaVita HealthCare Partners Inc., 2000 16th Street, Denver, Colorado 80202, for the following purposes, which are further described in the accompanying Proxy Statement:

- To vote upon the election of the ten director nominees identified in the attached Proxy Statement to the Board of Directors to serve until the 2017 annual meeting of stockholders of the Company or until their successors are duly elected and qualified;
- To ratify the appointment of KPMG LLP as our independent registered public accounting firm for fiscal year 2016;
- To hold an advisory vote to approve executive compensation;
- To adopt and approve proposed amendments to our Amended and Restated Bylaws to adopt proxy access;
- To adopt and approve an amendment to increase the number of shares available under our Employee Stock Purchase Plan by 7,500,000 shares;
- To consider and vote upon a stockholder proposal regarding action by written consent, if properly presented at the annual meeting; and
- To transact such other business as may properly come before the annual meeting or any adjournment thereof.

We will mail, on or about May 11, 2016, a Notice of Internet Availability of Proxy Materials to stockholders of record and beneficial owners as of the close of business on April 22, 2016. On the date of mailing of the Notice of Internet Availability of Proxy Materials, the proxy materials will be accessible on a website referred to in the Notice of Internet Availability of Proxy Materials. These proxy materials will be available free of charge.

The Notice of Internet Availability of Proxy Materials will also identify the date, time, and location of the annual meeting; the matters to be acted upon at the annual meeting and the Board of Directors' recommendation with regard to each matter; a toll-free telephone number, an e-mail address, and a website where stockholders can request a paper or e-mail copy of the Proxy Statement, our Annual Report to Stockholders, and a form of proxy relating to the annual meeting; information on how to access the form of proxy over the Internet and how to vote over the Internet; and information on how to obtain directions to attend the annual meeting and vote in person. If you attend the annual meeting and previously used the telephone or Internet voting systems, or mailed your completed proxy card, you may vote in person at the meeting if you wish to change your vote in any way.

Please note that all votes cast via telephone or the Internet must be cast prior to 11:59 p.m., Eastern Time, on Sunday, June 19, 2016.

By order of the Board of Directors,



Martha Ha
Corporate Secretary
DaVita HealthCare Partners Inc.

May 11, 2016

Table of Contents

Table of Contents

<u>Proxy Statement</u>	<u>1</u>
<u>General Information</u>	<u>1</u>
<u>Voting Information</u>	<u>2</u>
<u>Votes Required for Proposals</u>	<u>2</u>
<u>Proxy Solicitation Costs</u>	<u>2</u>
<u>Delivery of Proxy Statement and Annual Report</u>	<u>3</u>
<u>Admission to Annual Meeting</u>	<u>3</u>
<u>Electronic Availability of Proxy Materials for the 2016 Annual Meeting</u>	<u>4</u>
<u>Proposal 1 Election of Directors</u>	<u>5</u>
<u>Information Concerning Members of the Board Standing for Election</u>	<u>6</u>
<u>Corporate Governance</u>	<u>10</u>
<u>Selection of Directors</u>	<u>10</u>
<u>Director Independence</u>	<u>10</u>
<u>Leadership Structure and Meetings of Independent Directors</u>	<u>11</u>
<u>Communications with the Board</u>	<u>12</u>
<u>Annual Meeting of Stockholders</u>	<u>12</u>
<u>Information Regarding the Board and its Committees</u>	<u>12</u>
<u>Committees of the Board</u>	<u>13</u>
<u>Overview of Committee Membership Qualifications</u>	<u>15</u>
<u>Risk Oversight</u>	<u>15</u>
<u>Board Share Ownership Policy</u>	<u>15</u>
<u>Code of Ethics and Codes of Conduct</u>	<u>16</u>
<u>Insider Trading Policy</u>	<u>16</u>
<u>Proposal 2 Ratification of Appointment of Independent Registered Public Accounting Firm</u>	<u>17</u>
<u>Pre-approval Policies and Procedures</u>	<u>17</u>
<u>Proposal 3 Advisory Vote on Executive Compensation</u>	<u>18</u>
<u>Proposal 4 Stockholder Approval of Proposed Amendments to our Amended and Related Bylaws to Adopt Proxy Access</u>	<u>20</u>
<u>Proposal 5 Amendment to Increase the Number of Shares Available Under our Employee Stock Purchase Plan by 7,500,000 Shares</u>	<u>24</u>
<u>Proposal 6 Stockholder Proposal Regarding Action by Written Consent</u>	<u>28</u>

<u>Security Ownership of Certain Beneficial Owners and Management</u>	<u>30</u>
<u>Information Concerning Our Executive Officers</u>	<u>32</u>
<u>Section 16(a) Beneficial Ownership Reporting Compliance</u>	<u>33</u>
<u>Compensation Discussion and Analysis</u>	<u>34</u>
<u>Table of Contents</u>	<u>34</u>
<u>Compensation Discussion and Analysis Information</u>	<u>35</u>
<u>Compensation Committee Report</u>	<u>53</u>
<u>Executive Compensation</u>	<u>54</u>
<u>2015 Summary Compensation Table</u>	<u>54</u>
<u>2015 Grants of Plan-Based Awards</u>	<u>56</u>
<u>2015 Outstanding Equity Awards at Fiscal Year-End</u>	<u>57</u>
<u>2015 Option Exercises and Stock Vested</u>	<u>59</u>
<u>No Pension Benefits</u>	<u>59</u>
<u>Nonqualified Deferred Compensation</u>	<u>59</u>
<u>2015 Nonqualified Deferred Compensation</u>	<u>59</u>
<u>Voluntary Deferral Plan and Deferred Compensation Plan</u>	<u>60</u>
<u>Executive Retirement Plan</u>	<u>60</u>
<u>Potential Payments Upon Termination or Change of Control</u>	<u>61</u>
<u>Compensation of Directors</u>	<u>67</u>
<u>Compensation Committee Interlocks and Insider Participation</u>	<u>70</u>
<u>Certain Relationships and Related Transactions</u>	<u>71</u>
<u>Audit Committee Report</u>	<u>72</u>
<u>Stockholder Proposals for 2017 Annual Meeting</u>	<u>73</u>
<u>Other Matters</u>	<u>74</u>

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement

Table of Contents

Proxy Statement

General Information

We are delivering this Proxy Statement in connection with the solicitation of proxies by our Board of Directors (the "Board"), for use at our 2016 annual meeting of stockholders, which we will hold on Monday, June 20, 2016 at 5:30 p.m., Mountain Time, at DaVita HealthCare Partners Inc. (the "Company"), 2000 16th Street, Denver, Colorado 80202. The proxies will remain valid for use at any meetings held upon adjournment of that meeting. The record date for the annual meeting is the close of business on April 22, 2016. All holders of record of our common stock on the record date are entitled to notice of the annual meeting and to vote at the annual meeting and any meetings held upon adjournment of that meeting. Our principal executive offices are located at 2000 16th Street, Denver, Colorado, 80202, and our telephone number is (303) 405-2100. To obtain directions to our annual meeting, visit our website, located at <http://www.davita.com>.

In accordance with rules and regulations adopted by the Securities and Exchange Commission (the "SEC"), instead of mailing a printed copy of our proxy materials to each stockholder of record or beneficial owner, we are furnishing the proxy materials to our stockholders over the Internet, which include this Proxy Statement and the accompanying Notice of Meeting, Proxy Card, and Annual Report to Stockholders. Because you received a Notice of Internet Availability of Proxy Materials by mail, you will not receive a printed copy of the proxy materials, unless you have previously made a permanent election to receive these materials in paper copy. Instead, the Notice of Internet Availability of Proxy Materials instructs you as to how you may access and review all of the important information contained in the proxy materials, and how you may submit your vote by proxy on the Internet. If you received a Notice of Internet Availability of Proxy Materials by mail and would like to receive a printed copy of our proxy materials, you should follow the instructions for requesting such materials included in the Notice of Internet Availability of Proxy Materials. The Notice of Internet Availability of Proxy Materials will be first mailed on or about May 11, 2016 to all stockholders of record as of April 22, 2016.

Whether or not you plan to attend the annual meeting in person, please vote by telephone, Internet, or request a

Proxy Card to complete, sign, date and return by mail to ensure that your shares will be voted at the annual meeting. You may revoke your proxy at any time prior to its use by filing with our secretary an instrument revoking it or a duly executed proxy bearing a later date or by attending the annual meeting and voting in person.

If you plan to attend the annual meeting in person, please so indicate when you submit your proxy by mail, by telephone or via the Internet and bring with you the items that are required pursuant to the Company's admission process for the 2016 Annual Meeting. A description of the admission process can be found below in this Proxy Statement under the heading "General Information — Admission to Annual Meeting."

Unless you instruct otherwise in the proxy, any proxy that is given and not revoked will be voted at the annual meeting:

- For the election of the ten director nominees identified in this proxy statement to serve until the 2017 annual meeting of stockholders of the Company or until their successors are duly elected and qualified;
- For the ratification of the appointment of KPMG LLP as our independent registered public accounting firm for fiscal year 2016;
- For the approval, on an advisory basis, of executive compensation;
- For the adoption and approval of the proposed amendments to our Amended and Restated Bylaws to adopt proxy access;
- For the adoption and approval of an amendment to increase the number of shares available under our Employee Stock Purchase Plan by 7,500,000 shares;
- Against the stockholder proposal regarding action by written consent, if properly presented at the annual meeting; and
- As determined by the proxy holders named in the Proxy Card in their discretion, with regard to all other matters as may properly come before the annual meeting or any adjournment thereof.

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<http://www.sec.gov/Archives/edgar/data/927066/000104746916013062/...>

Table of Contents

Voting Information

Our only voting securities are the outstanding shares of our common stock. At the record date, we had approximately 206,518,830 shares of common stock outstanding. Each stockholder is entitled to one vote per share on each matter that we will consider at this meeting. Stockholders are not entitled to cumulate votes. Under the rules of the New York Stock Exchange, your bank, broker, or other nominee may not vote your uninstructed shares in the election of directors and certain other matters on a discretionary basis. Accordingly, brokers holding shares of record for their customers generally are not entitled to vote on these matters unless their customers give them specific voting instructions. If the broker does not receive specific instructions, the broker will note this on the proxy form or otherwise advise us that it lacks voting authority. Thus, if you hold your shares in "street name," meaning that your shares are registered in the name of your bank,

broker, or other nominee, and you do not instruct your bank, broker, or other nominee how to vote, no votes will be cast on your behalf on any proposal other than the proposal for the ratification of the appointment of KPMG LLP as our independent registered public accounting firm for fiscal year 2016. The votes that the brokers would have cast if their customers had given them specific instructions are commonly called "broker non-votes." If the stockholders of record present in person or represented by their proxies and entitled to vote at the annual meeting hold at least a majority of our shares of common stock outstanding as of the record date, a quorum will exist for the transaction of business at the annual meeting. Stockholders attending the annual meeting in person or represented by proxy at the annual meeting who abstain from voting and broker non-votes are counted as present for quorum purposes.

Votes Required for Proposals

Directors are elected by a majority of votes cast, which means that the number of shares voted "for" each of the ten nominees for election to the Board must exceed 50% of the number of votes cast with respect to each nominee's election. Abstentions and broker non-votes will not be counted as votes cast and will have no effect on the election of directors. In the event that the number of nominees exceeds the number of directors to be elected, which is a situation that we do not anticipate, directors will be elected by a plurality of the shares represented in person or by proxy at any such meeting and entitled to vote on the election of directors.

The ratification of the appointment of KPMG LLP as our independent registered public accounting firm for fiscal year 2016, the approval of the proposal regarding the advisory vote on executive compensation, the approval of the proxy amendments to our Bylaws, the approval of the amendment to our Employee Stock Purchase Plan, and the stockholder proposal, if properly brought before

the annual meeting, each require the affirmative vote of a majority of the shares of common stock present at the annual meeting in person or by proxy and entitled to vote thereon. Because your vote on executive compensation and the stockholder proposal is advisory, the results of those votes will not be binding on the Company or the Board. However, the Board and any applicable Board committee will consider the voting results as appropriate when making future decisions regarding executive compensation and matters related to the subject of the stockholder proposal. Abstentions are considered present and entitled to vote with respect to each of these proposals and will, therefore, have the same effect as votes against these proposals. Except for the proposal to ratify the appointment of KPMG LLP as our independent registered public accounting firm for fiscal year 2016, broker non-votes will not be considered as present and entitled to vote on these proposals, and will therefore have no effect on the number of affirmative votes needed to approve these proposals.

Proxy Solicitation Costs

We will pay for the cost of preparing, assembling, printing and mailing of the Notice of Internet Availability of Proxy Materials, this Proxy Statement and the accompanying Notice of Meeting, Proxy Card, and Annual Report to Stockholders to our stockholders, as well as the cost of our solicitation of proxies relating to

the annual meeting. We may request banks and brokers to solicit their customers who beneficially own our common stock listed of record in names of nominees. We will reimburse these banks and brokers for their reasonable out-of-pocket expenses regarding these solicitations. We have also retained MacKenzie

Table of Contents

Proxy Statement

Partners, Inc. ("MacKenzie") to assist in the distribution and solicitation of proxies and to verify records related to the solicitation at a fee of \$15,000 plus reimbursement for all reasonable out-of-pocket expenses incurred during the solicitation. MacKenzie and our officers, directors and employees may supplement the original solicitation by mail of proxies, by telephone,

facsimile, e-mail and personal solicitation. We will pay no additional compensation to our officers, directors and employees for these activities. We have agreed to indemnify MacKenzie against liabilities and expenses arising in connection with the proxy solicitation unless caused by MacKenzie's negligence or intentional misconduct.

Delivery of Proxy Statement and Annual Report

Beneficial owners, but not record holders, of our common stock who share a single address may receive only one copy of the Notice of Internet Availability of Proxy Materials and, as applicable, an Annual Report to Stockholders and Proxy Statement, unless their broker has received contrary instructions from any beneficial owner at that address. This practice, known as "householding," is designed to reduce printing and mailing costs. If any beneficial owner at such an address wishes to discontinue householding and receive a separate copy of the Notice of Internet Availability of Proxy Materials and, if applicable, an Annual Report to Stockholders and Proxy Statement, they should notify their broker. Beneficial owners sharing an address to which a single copy of the Notice of Internet Availability

of Proxy Materials and, if applicable, an Annual Report to Stockholders and Proxy Statement was delivered can also request prompt delivery of a separate copy of the Notice of Internet Availability of Proxy Materials and, if applicable, an Annual Report to Stockholders and Proxy Statement by contacting Investor Relations at the following address or phone number: Attn: Investor Relations, DaVita HealthCare Partners Inc., 2000 16th Street, Denver, Colorado 80202, (888) 484-7505. Additionally, stockholders who share the same address and receive multiple copies of the Notice of Internet Availability of Proxy Materials and, if applicable, an Annual Report to Stockholders and Proxy Statement, can request a single copy by contacting us at the address or phone number above.

Admission to Annual Meeting

Admission to the annual meeting will be limited to holders of the Company's common stock, family members accompanying holders of the Company's common stock, persons holding executed proxies from stockholders who held the Company's common stock as of the close of business on April 22, 2016 and such other persons as the chair of the annual meeting shall determine.

If you are a holder of the Company's common stock, you must bring certain documents with you in order to be admitted to the annual meeting and in order to bring family members with you. The purpose of this requirement is to help us verify that you are actually a holder of the Company's common stock. Please read the following procedures carefully, because they specify the documents that you must bring with you to the annual meeting in order to be admitted. The items that you must bring with you differ depending upon whether or not you were a record holder of the Company's common stock as of the close of business on April 22, 2016. A "record holder" of stock is someone whose shares of stock are registered in his or her name in the records of the Company's transfer agent. Many stockholders are not record holders because their shares of stock are held in "street name," meaning that the shares are registered in the name of their broker, bank or other nominee, and the broker, bank or other nominee is the record holder

instead. If you are unsure as to whether you were a record holder of the Company's common stock as of the close of business on April 22, 2016, please call the Company's transfer agent, Computershare, at (877) 889-2012.

If you were a record holder of the Company's common stock as of the close of business on April 22, 2016, then you must bring a valid personal photo identification (such as a driver's license or passport).

At the annual meeting, we will check your name for verification purposes against our list of record holders as of the close of business on April 22, 2016.

If a broker, bank or other nominee was the record holder of your shares of the Company's common stock as of the close of business on April 22, 2016, then you must bring:

- valid personal photo identification (such as a driver's license or passport); and
- proof that you owned shares of the Company's common stock as of the close of business on April 22, 2016.

Continues on next page ►

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 3

Table of Contents

Examples of proof of ownership include the following: (i) an original or a copy of the voting instruction from your bank or broker with your name on it, (ii) a letter from your bank or broker stating that you owned the Company's common stock as of the close of business on April 22, 2016, or (iii) a brokerage account statement indicating that you owned the Company's common stock as of the close of business on April 22, 2016.

If you acquired your shares of the Company's common stock at any time after the close of business on April 22, 2016, you do not have the right to vote at the annual meeting, but you may attend the meeting if you bring with you:

- valid personal photo identification (such as a driver's license or passport), and
- proof that you own shares of the Company's common stock.

Examples of proof of ownership include the following:

- if a broker, bank or other nominee is the record holder of your shares of the Company's common stock: (i) a letter from your bank or broker stating that you acquired the Company's common stock after April 22, 2016, or (ii) a brokerage account statement as of a date after April 22, 2016 indicating that you own the Company's common stock; or
- if you are the record holder of your shares of the Company's common stock, a copy of your stock certificate or a confirmation acceptable to the Company that you bought the stock after April 22, 2016.

If you are a proxy holder for a stockholder of the Company who owned shares of the Company's common stock as of the close of business on April 22, 2016, then you must bring:

- the executed proxy naming you as the proxy holder, signed by a stockholder of the Company who owned shares of the Company's common stock as of the close of business on April 22, 2016;
- valid personal photo identification (such as a driver's license or passport); and
- if the stockholder whose proxy you hold was not a record holder of the Company's common stock as of the close of business on April 22, 2016, proof of the stockholder's ownership of shares of the Company's common stock as of the close of business on April 22, 2016, in the form of (i) an original or a copy of the voting instruction form from the stockholder's bank or broker with the stockholder's name on it, or (ii) a letter or statement from a bank, broker or other nominee indicating that the stockholder owned the Company's common stock as of the close of business on April 22, 2016.

No cameras, recording equipment, electronic devices, large bags, briefcases or packages will be permitted at the annual meeting. Shares may be voted in person at the annual meeting only by (a) the record holder as of the close of business on April 22, 2016 or (b) a person holding a valid proxy executed by such record holder.

Electronic Availability of Proxy Materials for the 2016 Annual Meeting

Important Notice Regarding the Availability of Proxy Materials for the Annual Meeting to Be Held on June 20, 2016. This Proxy Statement and the Annual

Report to Stockholders and Form 10-K for fiscal year 2015 are available electronically at www.proxyvote.com.

Table of Contents

Proxy Statement

Proposal 1 Election of Directors

At the annual meeting, you will elect ten directors to serve until the 2017 annual meeting of stockholders or until their respective successors are elected and qualified, subject to such director's earlier death, resignation, disqualification or removal.

Our bylaws require that each director be elected by the majority of votes cast with respect to such director in uncontested elections. In a contested election, where the number of nominees for director exceeds the number of directors to be elected, directors are elected by a plurality of shares represented in person or by proxy at any such meeting and entitled to vote on the election of directors. If a nominee for director who was in office prior to the election is not elected by a majority of votes cast, the director must promptly tender his or her resignation from the Board, and the Nominating and Governance Committee of the Board will make a recommendation to the Board about whether to accept or reject the resignation, or whether to take other action. The Board, excluding the director in question, will act on the recommendation of the Nominating and Governance Committee and publicly disclose its decision and its rationale within 90 days (or, if so extended by the Board in certain circumstances, within 180 days) from the date the election results are certified. If a nominee for director who was not already serving as a director does not receive a majority of votes cast in an uncontested election at the annual meeting, the nominee is not elected to the Board. All 2016 nominees are currently serving on the Board.

None of the nominees has any family relationship with any other nominee or with any of our executive officers and no arrangement or understanding exists between any nominee and any other person or persons pursuant

to which a nominee was or is to be selected as a director or nominee.

After a thorough evaluation and assessment, the Nominating and Governance Committee has recommended, and the Board has re-nominated, Pamela M. Arway, Charles G. Berg, Carol Anthony ("John") Davidson, Barbara J. Desoer, Paul J. Diaz, Peter T. Grauer, John M. Nehra, William L. Roper, Kent J. Thiry and Roger J. Valine for election as directors. Please see the section titled "Corporate Governance — Selection of Directors" below for more information about the re-nomination process.

Nine of the ten nominees for director have been determined to be independent under the listing standards of the New York Stock Exchange ("NYSE"). Please see the section titled "Corporate Governance — Director Independence" below for more information. Each nominee has consented to being named in this Proxy Statement as a nominee and has agreed to serve as a director if elected.

Unless the proxy indicates otherwise, the persons named as proxies in the accompanying proxy have advised us that at the annual meeting they intend to vote the shares covered by the proxies for the election of the nominees named above. If one or more of the nominees are unable or not willing to serve, the persons named as proxies may vote for the election of the substitute nominees that the Board may propose. The accompanying proxy contains a discretionary grant of authority with respect to this matter. The persons named as proxies may not vote for a greater number of persons than the number of nominees named above.

Continues on next page ►

Table of Contents

Information Concerning Members of the Board Standing for Election

A biography of each nominee, current as of March 31, 2016, setting forth his or her age, and describing his or her business experience during the past five years, including other prior relevant business experience is presented below.



Pamela M. Arway, 62, has been one of our directors since May 2009. From 2005 to 2007, Ms. Arway served as the president of American Express International, Japan, Asia-Pacific, Australia region, a global payment services and travel company. Ms. Arway joined the American Express Company in 1987 after which she served in various capacities, including as chief executive officer of American Express Australia Limited from 2004 to 2005 and as executive vice president of Corporate Travel, North America from 2000 to 2004. Prior to her retirement in October 2008, she also served as advisor to the American Express Company's chairman and chief executive officer. Ms. Arway has also been a member of the board of the Hershey Company, a chocolate and confectionary company, since May 2010. She currently serves as the Chair of the Governance Committee and as a member of the Audit and Executive Committees of Hershey Company's board. She joined the board of Iron Mountain Incorporated, an enterprise information management services company, in March 2014 and serves as chair of its Compensation Committee. Ms. Arway brings significant leadership experience as a global executive, with extensive management experience in the areas of marketing, international business, finance and government affairs.



Charles G. Berg, 58, has been one of our directors since March 2007. Mr. Berg served as executive chairman and as a member of the board of directors of WellCare Health Plans, Inc. ("WellCare"), a provider of managed care services for government-sponsored healthcare programs from January 2008 to December 2010. Mr. Berg served as non-executive chairman of the board of directors of WellCare from January 2011 until his retirement in May 2013. From January 2007 to April 2009, Mr. Berg was a senior advisor to Welsh, Carson, Anderson & Stowe, a private equity firm. From April 1998 to July 2004, Mr. Berg held various executive positions with Oxford Health Plans, Inc. ("Oxford"), a health benefit plan provider, which included chief executive officer from November 2002 to July 2004 when Oxford was acquired by UnitedHealth Group, president and chief operating officer from March 2001 to November 2002 and executive vice president, medical delivery from April 1998 to March 2001. From July 2004 to September 2006, Mr. Berg served as an executive of UnitedHealth Group and was primarily responsible for integrating the Oxford business. Mr. Berg currently serves on the Operating Council of Consonance Capital Partners, a private equity firm, and the board of directors of Justworks, Inc., a private human resources and payment company. Mr. Berg is an experienced business leader with significant experience in the healthcare industry and brings an understanding of the operational, financial and regulatory aspects of our industry and business.

Table of Contents

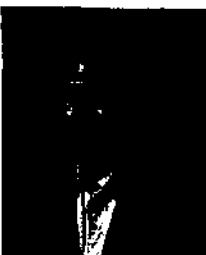
Proxy Statement



Carol Anthony ("John") Davidson, 60, has been one of our directors since December 2010. From January 2004 until his retirement in September 2012, Mr. Davidson served as the senior vice president, controller and chief accounting officer of Tyco International Ltd. ("Tyco"), a provider of diversified industrial products and services. Prior to joining Tyco in January 2004, he spent six years at Dell Inc., a computer and technology services company, where he held various leadership roles, including vice president, audit, risk and compliance, and vice president, corporate controller. In addition, he previously spent 16 years at Eastman Kodak Company, a provider of imaging technology products and services, in a variety of accounting and financial leadership roles. Mr. Davidson is a director of Pentair Plc., a provider of products and solutions in water, fluids, thermal management and equipment protection, Legg Mason Inc., a global asset management firm, and TE Connectivity Ltd., a technology company that was spun off by Tyco. From 2010 to 2015, Mr. Davidson was a member of the Board of Trustees of the Financial Accounting Foundation which oversees financial accounting and reporting standards setting processes for the United States. Mr. Davidson also serves on the Board of Governors of the Financial Industry Regulatory Authority. Mr. Davidson is a CPA with more than 30 years of leadership experience across multiple industries and brings a strong track record of building and leading global teams and implementing governance and controls processes.



Barbara J. Desoer, 63, has been one of our directors since October 2015. Ms. Desoer currently serves as the chief executive officer and a member of the board of directors of Citibank, N.A., a wholly owned subsidiary of Citigroup Inc. and a diversified global financial services company, since April 2014. Ms. Desoer previously served as the chief operating officer of Citibank, N.A. from October 2013 to April 2014. In addition to her chief executive officer responsibilities, Ms. Desoer leads Citigroup's comprehensive capital analysis and review process. Prior to Citibank, Ms. Desoer spent 35 years at Bank of America, a diversified global financial services company, most recently as president, Bank of America Home Loans, where she led the integration of Countrywide, the largest mortgage originator and servicer in the United States. In previous Bank of America roles, Ms. Desoer was a Global Technology & Operations executive, an international market-focused position leading teams in the United Kingdom, Asia and Latin America. She also served as president, Consumer Products. She serves on the board of visitors at the University of California at Berkeley. Ms. Desoer also has served on the board of directors of various non-profit and privately held corporations. Ms. Desoer is an experienced business leader with extensive management experience, and brings a deep understanding of regulated businesses.



Paul J. Diaz, 54, has been one of our directors since July 2007. Mr. Diaz serves as the executive vice chairman of Kindred Healthcare, Inc. ("Kindred"), a provider of long-term healthcare services in the United States, a position he has held since March 2015. Since August 2014, Mr. Diaz has served as a partner at Guidon Partners LP, an investment strategy partnership. He served as chief executive officer of Kindred from January 2004 to March 2015, as well as president from January 2002 to May 2012 and as chief operating officer from January 2002 to December 2003. Prior to joining Kindred, Mr. Diaz was the managing member of Falcon Capital Partners, LLC, a private investment and consulting firm, and from 1996 to July 1998, Mr. Diaz served in various executive capacities with Mariner Health Group, Inc., a health care facility operator, including as executive vice president and chief operating officer. Mr. Diaz serves on the boards of Kindred and Patterson Medical Holdings, Inc., a private medical supply distribution company, and the board of visitors of Georgetown University Law Center and previously served on the board of PharMerica Corporation. Mr. Diaz is an experienced business leader with significant experience in the healthcare industry and brings an understanding of the operational, financial and regulatory aspects of our industry and business.

Continues on next page ►

Table of Contents



Peter T. Grauer, 70, has been one of our directors since August 1994 and our lead independent director since 2003. Mr. Grauer has been chairman of the board of Bloomberg, Inc., a business and financial information company, since April 2001, treasurer since March 2001 and was its chief executive officer from March 2002 until July 2011. Mr. Grauer has also served as a non-executive director of Glencore plc, a global mining and commodities firm listed on the London Stock Exchange, since June 2013. From November 2000 until March 2002, Mr. Grauer was a managing director of Credit Suisse First Boston, a financial services firm. From September 1992 until November 2000, upon the merger of Donaldson, Lufkin & Jenrette ("DLJ"), a financial services firm, into Credit Suisse First Boston, Mr. Grauer was a managing director and founding partner of DLJ Merchant Banking Partners. Mr. Grauer serves as a director of Blackstone Group, L.P., a publicly traded global investment and advisory firm. Mr. Grauer has significant experience as a business leader and brings a deep understanding of our business and industry through his over 20 years of service as a member of the Board.



John M. Nehra, 67, has been one of our directors since November 2000. From 1989 until his retirement in August 2014, Mr. Nehra was affiliated with New Enterprise Associates ("NEA"), a venture capital firm, including, from 1993 until his retirement, as general partner of several of its affiliated venture capital limited partnerships. Mr. Nehra also served as managing general partner of Catalyst Ventures, a venture capital firm, from 1989 to 2013. Mr. Nehra served on the boards of a number of NEA's portfolio companies until his retirement in August 2014 and remains a retired special partner of NEA. Mr. Nehra is an experienced business leader with approximately 44 years of experience in investment banking, research and capital markets and he brings a deep understanding of our business and industry through his nearly 15 years of service as a member of the Board as well as significant experience in the healthcare industry through his involvement with NEA's healthcare-related portfolio companies.



Dr. William L. Roper, 67, has been one of our directors since May 2001. Dr. Roper has been chief executive officer of the University of North Carolina ("UNC") Health Care System, dean of the UNC School of Medicine and vice chancellor for medical affairs of UNC since March 2004. Dr. Roper also continues to serve as a professor of health policy and administration in the UNC School of Public Health and a professor of pediatrics and of social medicine in the UNC School of Medicine. From 1997 until March 2004, he was dean of the UNC School of Public Health. Before joining UNC in 1997, Dr. Roper served as senior vice president of Prudential Health Care. He also served as director of the Centers for Disease Control and Prevention from 1990 to 1993, on the senior White House staff in 1989 and 1990 and as the administrator of Centers for Medicare & Medicaid Services from 1986 to 1988. Dr. Roper was a member of and is the immediate past chairman of the board of the National Quality Forum, a non-profit organization that aims to improve the quality of healthcare. From December 2007 to November 2011, Dr. Roper served on the board of Medco Health Solutions, Inc., a pharmacy benefits management company, and since November 2011 has served on the board of its successor company, Express Scripts Holding Company. Dr. Roper brings substantial expertise in the medical field, an in-depth understanding of the regulatory aspects of our business as well as clinical, financial and operational experience.

[Table of Contents](#)

Proxy Statement



Kent J. Thiry, 60, has been our chairman of the Board since June 2015 and from October 1999 until November 2012, and our chief executive officer since October 1999. In October 2014, Mr. Thiry also became chief executive officer of our integrated care business, HealthCare Partners ("HCP"). From November 2012 until June 2015, Mr. Thiry served as our co-chairman of the Board. From June 1997 until he joined us in October 1999, Mr. Thiry was chairman of the board and chief executive officer of Vivra Holdings, Inc., which was formed to operate the non-dialysis business of Vivra Incorporated ("Vivra") after Gambro AB acquired the dialysis services business of Vivra in June 1997. From September 1992 to June 1997, Mr. Thiry was the president and chief executive officer of Vivra, a provider of renal dialysis and other healthcare services. From April 1992 to August 1992, Mr. Thiry was president and co-chief executive officer of Vivra, and from September 1991 to March 1992, he was president and chief operating officer of Vivra. From 1983 to 1991, Mr. Thiry was associated with Bain & Company, first as a consultant, and then as vice president. Mr. Thiry previously served on the board of Varian Medical Systems, Inc. from August 2006 to February 2009 and served as the non-executive chairman of Oxford Health Plans, Inc. until it was sold to UnitedHealth Group in July 2004. As a member of management, Mr. Thiry provides significant healthcare industry experience and unique expertise regarding the Company's business and operations as well as executive leadership and management experience.



Roger J. Valine, 67, has been one of our directors since June 2006. From January 1992 to his retirement in June 2006, Mr. Valine served as both the president and chief executive officer of Vision Service Plan ("VSP"), the nation's largest provider of eyecare wellness benefits. Upon his retirement, Mr. Valine had worked for VSP for 33 years and provided consulting services to VSP through December 2008. Mr. Valine previously served on the boards of American Specialty Health Incorporated and SureWest Communications. Mr. Valine is an experienced business leader with significant experience in the healthcare industry and brings an understanding of the operational, financial and regulatory aspects of our business as well as extensive management experience.

The Board recommends a vote FOR the election of each of the named nominees as directors.

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 9

Table of Contents

Corporate Governance

The general governance framework for the Company is provided by its bylaws, corporate governance guidelines, the charters for each of the Board's committees, the corporate governance code of ethics and corporate code of conduct. These governance documents are available under the Corporate

Governance section of our website, located at <http://www.davita.com/about/corporate-governance>. The Board adopted the corporate governance guidelines to assist the Board and its committees in performing their duties and serving the best interests of the Company and our stockholders.

Selection of Directors

In making recommendation to the Board, the Nominating and Governance Committee considers a number of factors and assesses the overall mix of qualifications, individual characteristics, experience level, and diverse perspectives and skills that are most beneficial to our Company. The committee also considers the mix of different tenures of the directors, taking into account the benefits of directors with longer tenures, including greater board stability and continuity of organizational knowledge, and the benefits of directors with shorter tenures, and takes steps as may be appropriate to ensure that the Board maintains an openness to new ideas and a willingness to re-examine the status quo. In connection with the re-nomination of current directors, it is the committee's responsibility to determine in each case whether re-nomination is appropriate. The committee assesses each director's performance and contributions to the Board, as well as his or her skills, experience and qualifications, including the continued value to the Company in light of current and future needs, including whether the Company's needs for the director's experience and background have changed. If the incumbent director has not performed or contributed in a meaningful way, the committee should consider whether re-nomination is

appropriate in light of any other relevant facts and circumstances. Another integral part of this process is the individual director evaluations by the Board members. The Company does not have a specific diversity policy. However, as noted in our corporate governance guidelines, when selecting nominees the committee considers diversity of skills, experience, perspective and background. The Nominating and Governance Committee will consider nominees for director recommended by stockholders upon submission in writing to our Corporate Secretary of the names and qualifications of such nominees at the following address, within the timeframe and subject to the other requirements set forth in our bylaws: Corporate Secretary, DaVita HealthCare Partners Inc., 2000 16th Street, Denver, Colorado 80202. The committee will evaluate candidates based on the same criteria regardless of whether the candidate was recommended by the Company or a stockholder.

In March 2016, the Nominating and Governance Committee recommended the candidates standing for election at the 2016 annual meeting of stockholders.

Director Independence

Under the listing standards of the NYSE, a majority of the members of the Board must satisfy the NYSE criteria for "independence." No director qualifies as independent under the NYSE listing standards unless the Board affirmatively determines that the director has no material relationship with the Company (either directly or as a partner, stockholder or officer of an organization that has a relationship with the Company). In addition, the Board has adopted a formal set of standards used to determine director independence. The full text of our director independence standards is available under the Corporate Governance section of our website, located at <http://www.davita.com/about/corporate-governance>.

The Board evaluates the independence of our directors annually and will review the independence of individual directors on an interim basis to consider changes in employment, relationships and other factors. The Board has determined that all of the individuals currently serving, or who served at any time during 2015, as members of the Board, other than Mr. Thiry, are independent under the NYSE listing standards and the Company's independence standards. In evaluating each director's independence, the Board considered the nature of any executive officer's personal investment interest in director affiliated entities (active or passive), the level of involvement by the director or executive officer as a partner in any such director affiliated entities, any special arrangements between the

Table of Contents

Corporate Governance

parties which would lead to a personal benefit, any personal benefits derived as a result of business relationships with the Company, any other personal benefit derived by any director or executive officer as a result of the disclosed relationships or any other relevant factors.

In assessing director independence, the Board considered investments made in the past by some Board members and executive officers of the Company in certain funds of a venture capital firm of which Mr. Nehra is a retired special partner or that are managed directly or indirectly by the firm of which Mr. Nehra is a retired special partner. The Board also considered transactions in which WellCare has made payments to us for services rendered in the ordinary course of business in the last three years which did not exceed the greater of \$1 million or 2% of WellCare's consolidated gross revenue in each such year. Mr. Berg was a director and non-executive chairman of WellCare until May 2013 and holds less than a 10% beneficial interest in WellCare. The Board also considered the \$465,000 of additional fees in the aggregate paid to Mr. Berg in his role as a member of the Board's Compliance Committee in 2013 and 2014, in overseeing the 2010 U.S. Attorney physician relationship investigation and the 2011 U.S. Attorney physician relationship investigation ("PRI"), at the request of the Board, as well as the \$59,000 additional fees paid to Mr. Berg in 2015 in his role as the chairman of the Board's Compliance Committee, in overseeing matters related to the subpoenas received by HCP and the five-year Corporate Integrity Agreement.

entered into between the Company and the United States Department of Health and Human Services, Office of Inspector General, in connection with the resolution of PRI (the "Corporate Integrity Agreement"). In addition, the Board considered the transactions in which Kindred has made payments to us for services rendered in the ordinary course of business in the last three years which did not exceed the greater of \$1 million or 2% of Kindred's consolidated gross revenue in each such year. Mr. Diaz is Kindred's executive vice chairman and director, and has less than a 10% beneficial interest in Kindred.

The Board maintains a policy whereby the Board will evaluate the appropriateness of the director's continued service on the Board in the event that the director retires from his or her principal job, changes his or her principal job responsibility or experiences a significant event that could negatively affect his or her service to the Board. In such event, the policy provides that the affected director shall promptly submit his or her resignation to the chairman of the Board and the lead independent director. The members of the Board, excluding the affected director, will determine whether the affected director's continued service on the Board is in the best interests of our stockholders and will decide whether or not to accept the resignation of the director. In addition, the policy provides that prior to accepting an invitation to serve on the board of directors of another public company, a director must advise the chairman of the Board and the lead independent director so that the remaining members of the Board may evaluate any potential conflicts of interest.

Leadership Structure and Meetings of Independent Directors

Mr. Thiry is the chairman of our Board and the chief executive officer of the Company. Since October 2014, Mr. Thiry has also served as chief executive officer of HCP. Mr. Thiry brings over 15 years of experience with our Company and deep institutional knowledge and experience to the combined role.

We believe that Mr. Thiry's experience and knowledge as CEO and chairman are essential to the chairman role and are counterbalanced appropriately by the significant role of the lead independent director. Our lead independent director, Mr. Grauer, who was elected by and from the independent board members, plays a significant role in Board leadership and meetings of the independent directors. Mr. Grauer also chairs our Nominating and Governance Committee, and as chairman of the Nominating and Governance

Committee, Mr. Grauer has the authority to call meetings of the committee, whose primary purpose, as outlined in its charter, includes overseeing the evaluation of the Company's management, including the CEO.

As lead independent director, Mr. Grauer serves as liaison between the chairman and the independent directors, approves information sent to the Board, confers with the CEO/chairman in setting and thereafter approving meeting agendas for the Board, approves meeting schedules to assure that there is sufficient time for discussion of all agenda items, and presides at all meetings of the Board at which the chairman is not present, including executive sessions of independent directors. Additionally, Mr. Grauer facilitates discussions outside of scheduled Board meetings among the independent directors on key issues as required, and

Continues on next page ►

Table of Contents

decides when to engage independent advisors for the Board or a Board committee. Mr. Grauer, in his capacity as lead independent director, also has the authority to call meetings of the Board and the independent directors and, if requested by major stockholders, makes himself available for consultation and direct communication with them.

Independent directors meet regularly in executive sessions without management. Executive sessions are held in conjunction with each regularly scheduled meeting of the Board.

Communications with the Board

Any interested party who desires to contact the lead independent director, Mr. Grauer, may do so by sending an email to leaddirector@davita.com. In addition, any interested party who desires to contact the Board or any member of the Board may do so by writing to: Board of Directors, c/o Corporate Secretary, DaVita HealthCare Partners Inc., 2000 16th Street, Denver, Colorado 80202. Copies of any such written

communications received by the Corporate Secretary will be provided to the full Board or the appropriate member depending on the facts and circumstances described in the communication unless they are considered, in the reasonable judgment of the Secretary, to be improper for submission to the intended recipient(s).

Annual Meeting of Stockholders

We do not have a policy requiring that directors attend the annual meeting of stockholders. At the last annual

meeting of stockholders, our chairman and CEO, Mr. Thiry, attended the meeting.

Information Regarding the Board and its Committees

The Board has established the following committees: the Audit Committee, the Compensation Committee, the Nominating and Governance Committee, the Compliance Committee, the Public Policy Committee, and the Clinical Performance Committee. The Board met

9 times during 2015. Each of our directors attended at least 75% of the aggregate of the total number of meetings of the Board and the total number of meetings held by all committees of the Board on which he or she served during 2015.

Table of Contents

Corporate Governance

Committees of the Board

The following chart sets out the current members of our Board Committees and describes the principal functions of each committee of our Board. The charter for each committee is available under the Corporate Governance section of our website, located at <http://www.davita.com/about/corporate-governance>.

Name of Committee and Members	Principal Functions of the Committee	Meetings in 2016
Audit Carol Anthony ("John") Davidson <i>Chair</i> Charles G. Berg Roger J. Valine	<ul style="list-style-type: none"> Monitors the quality and integrity of our consolidated financial statements including the financial reporting and disclosure processes and the integrity and effectiveness of our system of internal control over financial reporting. Monitors our compliance with legal and regulatory requirements, including healthcare compliance in coordination with the Board's Compliance Committee. Monitors the independence, qualifications and performance of our independent registered public accounting firm, including a review of the scope and results of their audit, as well as our internal audit function. Together with the Compliance Committee, assists the Board with oversight of compliance with legal and regulatory requirements, including those that may have a material impact on the Company's financial statements. Appoints and engages our independent registered public accounting firm, and pre-approves the firm's annual audit services (including related fees), audit-related services, and all other services in accordance with our pre-approval policy. Monitors our disclosure controls and procedures and compliance with ethical standards. Provides an avenue of communication among the independent registered public accounting firm, management, internal audit department and the Board. 	10
Compensation Pamela M. Arway <i>Chair</i> Paul J. Diaz Peter T. Grauer Roger J. Valine	<ul style="list-style-type: none"> Reviews the performance of our chief executive officer and other executives and makes specific recommendations and decisions regarding their compensation. Establishes policies relating to the compensation of our executive officers and other key employees that further the goal of ensuring that our compensation system for our chief executive officer and our other executives, as well as our philosophy for compensation for all employees and the Board, is aligned with the long-term interests of our stockholders. Conducts an evaluation of our chief executive officer's performance and the Company's performance and considers a self-assessment prepared by our chief executive officer. Periodically, the Compensation Committee engages an outside consultant to conduct an in-depth analysis of our chief executive officer's performance as a manager during the year. Has sole authority and discretion to retain or replace its independent compensation consultants, independent legal counsel and other advisors, and is directly responsible for hiring, overseeing and compensating such advisors. Annually reviews and approves the long-term corporate goals and objectives applicable to compensation for our chief executive officer, evaluates our chief executive officer's performance in light of those goals and objectives, and determines and approves, subject to ratification by the independent members of the Board, all elements of our chief executive officer's total compensation, including the chief executive officer's compensation level based on this evaluation. Works closely with and considers the recommendations of our chief executive officer to determine the compensation of our other executive officers. 	3

- Reviews the goals and objectives and summary performance assessments applicable to the compensation of our other executive officers, and reviews and approves all elements of total compensation of our other executive officers and considers the recommendations of the chief executive officer who conducts a performance and compensation review of each other executive officer and reviews his detailed assessments of the performance of each of the other executive officers with the Compensation Committee.
- Reviews the results of advisory stockholder votes and other stockholder feedback on the compensation of our executive officers and considers whether to make adjustments to our compensation policies and practices as a result of such votes.

Continues on next page »

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 13

Table of Contents

Name of Committee and Members	Principal Functions of the Committee	Meetings in 2015
Nominating and Governance Peter T. Grauer <i>Chair</i> Pamela M. Arway Carol Anthony ("John") Davidson Roger J. Valine	<ul style="list-style-type: none"> • Reviews and makes recommendations to the Board about our governance processes. • Assists in identifying and recruiting candidates for the Board. • Annually reviews the performance of the individual members of the Board. • Proposes a slate of nominees for election at the annual meeting of stockholders. • Makes recommendations to the Board regarding the membership and chairs of the committees of the Board. 	2
Compliance Committee ¹ Charles G. Berg <i>Chair</i> Barbara J. Desoer ² Paul J. Diaz Dr. William L. Roper	<ul style="list-style-type: none"> • Reviews and oversees compliance with Federal health care program requirements and the Corporate Integrity Agreement. • Oversees and monitors the effectiveness of our healthcare regulatory compliance program, reviews significant healthcare regulatory compliance risk areas, and reviews the steps management is taking to monitor, control and report these risk exposures. • Together with the Audit Committee, assists the Board with oversight of enterprise risk management and healthcare legal and regulatory compliance. • Has primary responsibility for oversight of healthcare regulatory requirements and for directing the Company's response to certain pending governmental investigations. • Meets at least once each quarter in executive sessions with our chief compliance officer to discuss, among other things, our compliance program and to receive an update on compliance activities initiated or completed during the quarter. 	7
Public Policy John M. Nehra <i>Chair</i> Pamela M. Arway Paul J. Diaz	<ul style="list-style-type: none"> • Advises the Board on public policy and government relations matters and makes recommendations to the Board as to policies and procedures relating to issues of public policy and government relations. • Oversees the Company's government affairs activity and political spending. 	2
Clinical Performance Dr. William L. Roper <i>Chair</i> Carol Anthony ("John") Davidson Barbara J. Desoer ²	<ul style="list-style-type: none"> • Advises the Board on clinical performance issues facing the Company. • Makes recommendations to management and to the Board as to policies and procedures relating to issues of clinical performance. 	2

¹ Mr. Nehra served on the Compliance Committee until March 31, 2015.

² Ms. Desoer was appointed to the Clinical Performance Committee and Compliance Committee on March 31, 2015.

Table of Contents

Corporate Governance

Overview of Committee Membership Qualifications

Director	Independent	Other Public Company Boards*
Pamela M. Arway ¹	Yes	2
Charles G. Berg ²	Yes	0
Carol Anthony ("John") Davidson ²	Yes	3
Barbara J. Desoer	Yes	0
Paul J. Diaz ¹	Yes	1
Peter T. Grauer ^{1,3}	Yes	2
John M. Nehra	Yes	0
Dr. William L. Roper	Yes	1
Kent J. Thiry	No	0
Roger J. Valine ^{1,2}	Yes	0

¹ Member of the Compensation Committee and is (a) independent under the listing standards of the NYSE and the Company's independence standards, (b) a "nonemployee director" under Rule 10b-3 of the Securities Exchange Act of 1934 (the "Exchange Act"), and (c) an "outside director" as defined in Internal Revenue Service regulations.

² Member of the Audit Committee and qualifies as an "audit committee financial expert" within the meaning of the rules of the SEC and each is "independent" and "financially literate" under the listing standards of the NYSE and the Company's independence standards.

³ Mr. Grauer is our Lead Independent Director.

* Current as of March 31, 2016.

Risk Oversight

The Board's involvement in risk oversight involves the Audit Committee, the Compliance Committee and the full Board. Each of the Audit Committee and Compliance Committee are comprised of independent non-executive directors. The Audit Committee is responsible for legal and regulatory risk oversight and the Compliance Committee has primary responsibility for oversight of healthcare legal and regulatory compliance requirements. The Audit Committee and the Compliance Committee meet regularly with our chief legal officer or the corporate secretary, as the case may be, and chief compliance officer, and work together to assist the Board with oversight of legal and compliance enterprise risk management and to ensure that management identifies, monitors, controls and reports such compliance risk exposures. The Compliance Committee reviews significant healthcare legal and regulatory compliance risk areas, and meets on a regular basis and reports directly to the Board on its findings. The Audit Committee receives materials on enterprise risk management on an annual basis. These materials include identification of top enterprise risks for

the Company, the alignment of management's accountability and reporting for these risks, and mapping of the Board's and Audit Committee's oversight responsibilities for key risks. In addition, the Audit Committee and the full Board periodically receive materials to address the identification and status of major risks to the Company. The Audit Committee discusses significant risk areas and the actions management has taken to monitor, control, and report such exposures. The Audit Committee also reviews with the Company's chief legal officer or corporate secretary, as the case may be, legal matters that may have a material impact on the Company's financial statements, the Company's compliance with applicable laws and regulations, and material reports or inquiries received from governmental agencies, including such matters identified by the Compliance Committee or the chief compliance officer. At each meeting of the full Board, the chairman of the Audit Committee reports on the activities of the Audit Committee, including risks identified and risk oversight.

Board Share Ownership Policy

We have a share ownership policy that applies to all non-employee members of the Board. The purpose of the

non-employee Board members with those of our stockholders.

policy is to align the financial interests of our

Continues on next page »

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 15

Table of Contents

Both shares owned directly and shares underlying vested but unexercised stock appreciation rights ("SARs"), including stock-settled stock appreciation rights ("SSARs"), restricted stock units ("RSUs"), direct stock issuances ("DSIs") and stock options are included in the determination of whether the share ownership guidelines have been met. The total net realizable share value retained must have a current market value of not less than the lower of:

- 25% of the total equity award value realized by the Board member to date in excess of \$100,000; or
- three times the annual Board retainer of \$80,000, or \$240,000.

As of December 31, 2015, each of our non-employee members of the Board had met the requirements of our share ownership guidelines. See "Compensation Discussion and Analysis — Compensation Policies and Practices — Management Share Ownership Policy" on page 51 of this Proxy Statement for more information regarding our management share ownership policy.

Code of Ethics and Codes of Conduct

We have a code of ethics that applies to our chief executive officer, chief financial officer, controller and chief accounting officer, chief legal officer, and all professionals involved in the accounting and financial reporting functions. We also have a code of conduct that applies to all of our employees, officers and the Board. The code of ethics and the code of conduct are available under the Corporate Governance section of our website, located at <http://www.davita.com/about/corporate-governance>. If the Company amends or waives the code of ethics or the code of conduct with respect to our chief executive officer, chief financial officer, controller or chief accounting officer, chief legal

officer, or persons performing similar functions, we will post the amendment or waiver at the same location on our website.

HCP also has a code of conduct that applies to its officers, employees, affiliated physicians, and persons serving on the board of directors of its subsidiaries, and other contracted providers, vendors and all third parties conducting business on behalf of HCP. The HCP code of conduct is available under the Corporate Governance section of our website, located at <http://www.davita.com/about/corporate-governance>.

Insider Trading Policy

We have adopted an Insider Trading Policy applicable to our directors, executive officers and employees that is intended to ensure that those individuals do not benefit financially from buying or selling shares of our common stock while in the possession of material non-public information. Under our Insider Trading Policy, pre-clearance by our chief legal officer is required for equity and 401(k) plan transactions entered into by our executives and Board members, such as an option or stock appreciation right exercise, or electing to invest in or divest shares of our common stock, as well as certain

other transactions involving our common stock. In addition, quarterly trading blackouts are imposed under the Insider Trading Policy upon our directors, executive officers and certain other employees who are deemed to have access to the Company's financial results prior to their becoming final and being publicly disclosed. The Insider Trading Policy strictly prohibits hedging transactions. Moreover, our directors, executive officers and other employees are prohibited from pledging Company securities as collateral for a loan.

Table of Contents

Corporate Governance

Proposal 2 Ratification of the Appointment of our Independent Registered Public Accounting Firm

Independent Registered Public Accounting Firm

The Audit Committee has appointed KPMG LLP as our independent registered public accounting firm for the fiscal year ending December 31, 2016. Representatives of KPMG LLP are expected to attend the annual meeting in person and will be available to respond to appropriate questions and to make a statement if they so desire. If KPMG LLP should decline to act or otherwise become incapable of acting, or if KPMG LLP's engagement is discontinued for any reason, the Audit Committee will appoint another independent registered public accounting firm to serve as our independent registered public accounting firm for 2016. Although we are not required to seek stockholder ratification of this appointment, the Board believes that doing so is consistent with corporate governance best practices. If the appointment is not ratified, the Audit Committee will explore the reasons for stockholder rejection and will reconsider the appointment.

The following table sets forth the aggregate professional fees billed to us for the years ended December 31,

2015 and 2014 by KPMG LLP, our independent registered public accounting firm:

	2015	2014
Audit fees ¹	\$5,063,695	\$4,780,714
Audit-related fees ²	\$539,789	\$487,185
Tax fees ³	\$582,551	\$445,429
All other fees	—	—
Total	\$6,183,035	\$5,693,328

- ¹ Includes aggregate fees for the audit of our consolidated financial statements and the effectiveness of our internal control over financial reporting and the three quarterly reviews of our consolidated financial statements included in our Form 10-Q and other SEC filings. In addition, audit fees include statutory audits in several international countries.
- ² Includes fees for assurance and related services that are reasonably related to the performance of the audit or review of our financial statements and are not reported as "Audit Fees." The audit-related fees in 2015 and 2014 include fees for audits of our employee benefit plans, an audit of a majority-owned entity, audits of HCP's risk bearing organizations, and fees of \$101,009 and \$264,297 in 2015 and 2014, respectively, for due diligence services relating to potential acquisitions.
- ³ Includes fees for professional services rendered for tax advice and tax planning. None of these fees were for tax compliance or tax preparation services.

Pre-approval Policies and Procedures

The Audit Committee is required to pre-approve the audit, audit-related, tax and all other services provided by our independent registered public accounting firm in order to assure that the provision of such services does not impair the auditor's independence. The Audit Committee's pre-approval policy provides for pre-approval of all audit, audit-related, tax and all other services provided by the independent registered public accounting firm, KPMG LLP. The Audit Committee

pre-approved all such services in 2015 and concluded that such services performed by KPMG LLP were compatible with the maintenance of that firm's independence in the conduct of its auditing functions.

The Board recommends a vote **FOR** the ratification of the appointment of KPMG LLP as our independent registered public accounting firm for fiscal year 2016.

Continues on next page ►

Table of Contents

Proposal 3 Advisory Vote on Executive Compensation

Pursuant to Section 14A of the Exchange Act, we are providing stockholders with a vote to approve, on an advisory basis, the compensation of our named executive officers as disclosed in this Proxy Statement in accordance with SEC rules. The advisory vote on executive compensation described in this proposal is commonly referred to as a "say-on-pay vote."

The Company intends to include in its proxy statement on an annual basis an advisory vote regarding named executive officer compensation.

As disclosed in the Compensation Discussion and Analysis, the Company believes that its executive compensation program is reasonable, competitive and strongly focused on pay-for-performance principles. We design our executive officer compensation program to attract and retain outstanding leaders who possess the skills and talent necessary to achieve our business goals and objectives. Our ultimate objective is to continue to create long-term stockholder value by being a leader in clinical outcomes, generating strong overall revenue growth, market share increases, operating margin growth, increases in Medicare Advantage enrollment and consistently strong total stockholder return ("TSR"). In order to achieve this objective, we have established an executive compensation program that we believe:

- rewards superior clinical outcomes;
- rewards strong Company performance;
- aligns our executives' interests with our stockholders' interests; and
- is competitive within the health care services, diagnostics, managed care and solutions markets, so that we can attract and retain outstanding executives.

We believe that the compensation of our named executive officers during fiscal 2015 is consistent with the following achievements and financial performance for 2015:

- improved clinical outcomes in our U.S. dialysis operations, including second year in a row as leader of the Five-Star Quality Rating System created by the Centers for Medicare and Medicaid Services;
- consolidated net revenue growth of 7.7%;
- net revenue growth of 5.2% related to our U.S. dialysis segment operations as a result of an increase in revenue per treatment of \$6;

- an increase in HCP's net revenue of 9.6% related to an increase of its fee-for-service business and senior capitated revenue;
- an increase in other ancillary services and strategic initiatives net revenue of 21.3%;
- U.S. dialysis treatment growth of 4.1%;
- normalized non-acquired U.S. dialysis treatment growth of 3.9%;
- net addition of 72 U.S. dialysis centers and 27 international dialysis centers;
- strong operating cash flows of \$1.557 billion, which have been reduced by approximately \$304 million of after-tax payments made in connection with the settlement of the Vainier private civil suit; and
- a \$1.5 billion financing to lower interest rate, extend maturities and enhance liquidity.

The Company's TSR from the first quarter of 2000 (our CEO's first full quarter with the Company) through the fourth quarter of 2015 was approximately 3,298%, putting the Company in the top 10 of all current S&P 500 companies over that period.

The Compensation Committee has developed and approved an executive compensation philosophy to provide a framework for the Company's executive compensation program featuring the following policies and practices:

- strong pay-for-performance alignment, with equity awards ranging up to 65% of our named executive officers' compensation in 2015, and with short-term cash bonuses and long-term incentive awards of cash and equity tied to the achievement of various performance metrics;
- a stock ownership policy that requires our executives to accumulate a meaningful ownership stake in the Company over time to strengthen the alignment of our named executive officers' and stockholders' interests;
- a clawback policy that permits the Board to recover bonuses, incentive and equity-based compensation from executive officers and members of the Board whose fraud or intentional misconduct was a significant contributing factor to the Company having to restate all or a portion of its financial statements; and
- equity incentive plans that prohibit repricing or replacing underwater stock options or stock

<http://www.sec.gov/Archives/edgar/data/927066/000104746916013062/...>

appreciation rights without prior stockholder
approval.

16

Table of Contents

Corporate Governance

This proposal gives our stockholders the opportunity to express their views on the overall compensation of our named executive officers and the philosophy, policies and practices described in this Proxy Statement. For the reasons discussed above, we are asking our stockholders to indicate their support for our named executive officer compensation by voting FOR the following resolution at the annual meeting:

"RESOLVED, that the Company's stockholders approve, on an advisory basis, the compensation of the named executive officers, as disclosed in this Proxy Statement pursuant to the compensation disclosure rules of the Securities and Exchange Commission (which disclosure includes the Compensation Discussion and Analysis, the

2015 Summary Compensation Table and the other related tables and disclosure)."

The say-on-pay vote is an advisory vote only, and therefore it will not bind the Company or the Board. However, the Board and the Compensation Committee will consider the voting results as appropriate when making future decisions regarding executive compensation, as they did following the 2015 annual meeting of stockholders.

The Board recommends a vote FOR the approval of the advisory resolution relating to the compensation of our named executive officers as disclosed in this Proxy Statement.

Continues on next page ►

Table of Contents

Proposal 4 Approval of Proposed Amendments to our Amended and Restated Bylaws to Adopt Proxy Access

The Board is recommending that stockholders approve amendments to the Company's Amended and Restated Bylaws that would permit certain stockholders to include qualified stockholder-nominated director candidates in the Company's proxy materials ("proxy access"). The proposed amendments to be approved by stockholders are contained in Section 12(a), Section 12(c) and Section 13 of Article III of the Company's Amended and Restated Bylaws, a copy of which is attached to this Proxy Statement as Appendix A ("Amendments"). Additions to the Bylaws are indicated by underlining, and deletions are indicated by strikethrough text.

Introduction

Proxy access allows eligible stockholders to include their own nominees for director in the Company's proxy materials for an annual meeting of stockholders, along with the candidates nominated by the Board. A non-binding stockholder proposal submitted by the UAW Retiree Medical Trust, which requested that we adopt and present a proxy access bylaw for stockholder approval, received the support of 43% of our stockholders at the 2015 annual meeting of stockholders. Even though the stockholder proposal was supported by less than a majority of the votes cast by our stockholders, the Board moved forward with the consideration of proposed amendments to our Amended and Restated Bylaws to implement a proxy access right. In determining the terms of the proxy access right to be proposed for stockholder approval, we reached out to the holders of a majority of our outstanding shares to obtain their feedback on proxy access, and the Board considered feedback from our stockholders gathered during engagement, including in relation to the ownership threshold and duration, the limitation on the number of stockholders that can comprise a nominating group, and the maximum number of proxy access nominees. The Board believes that the proposed Amendments include requirements and provisions designed to provide meaningful rights of proxy access while reducing some risks of abuse.

Description of Proposed Amendments

The following description of the proposed Amendments is a summary only and is qualified in its entirety by reference to the complete text of the Amendments which is attached to this Proxy Statement as Appendix A. You are urged to read the Amendments in their entirety.

Eligibility of Stockholders to Nominate Directors

Any stockholder or group of up to 20 stockholders who have maintained continuous qualifying ownership of at least 3% of the shares of the Company's outstanding common stock for at least the previous three years would be permitted to include a specified number of director nominees in the Company's proxy materials for its annual meeting of stockholders.

Calculation of Qualifying Ownership

To ensure that the interests of stockholders seeking to include director nominees in the Company's proxy materials are aligned with those of other stockholders, a nominating stockholder would be deemed to own only those shares of outstanding common stock of the Company as to which the stockholder possesses both (i) the full voting and investment rights pertaining to the shares and (ii) the full economic interest in such shares, including the opportunity for profit and the risk of loss. With respect to the stockholder or any of the stockholder's affiliates, the following shares would not count as "owned" shares for purposes of the Amendments:

- shares sold in any transaction that has not been settled or closed, including any short sale;
- shares borrowed for any purposes or purchased pursuant to an agreement to resell; or
- shares subject to any option, warrant, forward contract, swap, contract of sale or other derivative or similar agreement, whether any such instrument or agreement is to be settled with shares or with cash based on the notional amount or value of outstanding shares of stock, which instrument or agreement has, or is intended to have, or if exercised by either party thereto would have, the purpose or effect of (a) reducing in any manner, to any extent or at any time in the future, the full right to vote or direct the voting of any such shares, and/or (b) hedging, offsetting or altering to any degree any gain or loss arising from the full economic ownership of such shares, other than any such arrangements solely involving a national or multi-national multi-industry market index.

Table of Contents

Corporate Governance

A stockholder will be deemed to "own" shares held in the name of a nominee or other intermediary so long as the stockholder retains the right to instruct how the shares are voted with respect to the election of directors and the right to direct the disposition thereof and possesses the full economic interest in the shares. A stockholder's ownership of shares will be deemed to continue during any period in which the stockholder has loaned such shares or delegated any voting power over such shares by means of a proxy, power of attorney or other instrument or arrangement which in either case is revocable at any time by the stockholder; provided that in the event of a loan, the stockholder has the power to recall such loaned shares on five or less business days' notice.

Funds under common management and investment control, funds under common management and funded primarily by the same employer, and/or certain investment company families or groups, would be treated as one eligible stockholder or one member of a nominator group under certain circumstances.

Number of Stockholder-Nominated Candidates

The maximum number of candidates nominated by all eligible stockholders that the Company would be required to include in the Company's proxy materials for an annual meeting of stockholders is that number of directors constituting the greater of two or 20% of the total number of directors (rounded down to the nearest whole number) on the last day on which a nomination notice may be submitted to the Company (as described below under the section captioned "Nomination Window"). If one or more vacancies occur on the Board, or the Board decides to reduce the size of the Board in connection with the annual meeting, after the nomination deadline, the nominee limit would be calculated based on the reduced number of directors. Any stockholder-nominated candidate who is either subsequently withdrawn or included by the Board in the Company's proxy materials as a Board-nominated candidate would be counted against the nominee limit.

Procedure for Electing Candidates if Nominee Limit Exceeded

Any nominating stockholder submitting more than one stockholder nominee for inclusion in the Company's proxy materials would be required to rank such nominees based on the order that the nominating stockholder desires such nominees to be selected for inclusion in the Company's proxy materials. If the number of stockholder-nominated candidates exceeds the maximum number of stockholder nominees, the highest ranking stockholder nominee from each nominating stockholder would be selected for inclusion

in the Company's proxy materials until the nominee limit is reached, going in order of the amount (largest to smallest) of shares of stock of the Company that each nominating stockholder disclosed as owned in its respective nomination notice submitted to the Company. This selection process would continue with the next highest ranked nominees as many times as necessary, following the same order each time, until the nominee limit is reached.

Nomination Window

In order to provide adequate time to assess stockholder-nominated candidates, requests to include stockholder-nominated candidates in the Company's proxy materials must be delivered to or mailed and received at the Company's principal executive offices no earlier than 150 days and no later than 120 days before the first anniversary of the date that the Company distributed its proxy statement to stockholders for the previous year's annual meeting of stockholders.

Information Required of All Nominating Stockholders

Each stockholder seeking to include a director nominee in the Company's proxy materials would be required to provide certain information to the Company, including:

- verification of the stockholder's ownership of shares of the Company's common stock;
- an undertaking to provide immediate notice if the stockholder ceases to own the minimum number of shares prior to the date of the annual meeting;
- a copy of the stockholder's notice on Schedule 14N that has been filed with the SEC;
- the stockholder nominee's consent to being named in the Company's proxy materials and serving as a director, if elected;
- the information, questionnaire, representation and agreement required pursuant to the advance notice requirements for stockholder nominees set forth in the Company's Amended and Restated Bylaws;
- a description of communications by the nominating stockholder with any other stockholder or beneficial owner of Company securities regarding the stockholder nominee;
- a description of certain relationships that might have existed within the past three years between or among the nominating stockholder, the nominator group, the stockholder nominee and/or the Company or any of its affiliates;
- the details of any position of the stockholder nominee as an officer or director of any competitor of the Company within the three years preceding the submission of the nomination notice; and

Continues on next page ►

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 21

Table of Contents

- in the case of a nomination by a group of stockholders, the designation of one authorized group member.

Nominating stockholders would also be required to make certain representations and warranties to and agreements with the Company, including:

- no intent to change or influence control of the Company;
- not nominating any person for election to the Board other than the stockholder's nominees submitted through the proxy access process;
- not engaging and/or participating in the solicitation of support for any person other than the stockholder's nominees or Board nominees;
- not engaging in any exempt solicitation or certain communications regarding voting intentions, other than with respect to the nominating stockholder's nominees or Board nominees;
- not distributing any proxy card for the annual meeting in connection with the election of a stockholder nominee other than the form distributed by the Company;
- no violation of applicable law or stock exchange requirements as a result of the nominee's candidacy or Board membership (if elected);
- the nominee's independence and other qualifications;
- satisfaction of the eligibility requirements and intent to maintain qualifying ownership through the annual meeting date;
- compliance with applicable laws, rules and regulations in connection with the nomination, solicitation and election, including filing with the SEC certain communications with stockholders relating to any director, director nominee or stockholder nominee;
- assuming liabilities related to and indemnifying the Company and its officers, directors and employees against losses arising out of the nomination or relevant communications; and
- promptly notifying the Company if certain information ceases to be true and accurate in all material respects.

Exclusion of Stockholder Nominees

The Company would not be required to include a stockholder nominee in the Company's proxy materials if:

- the Company receives a notice that a stockholder intends to nominate any candidate for election to the Board at the annual meeting pursuant to the

advance notice requirements for stockholder nominees set forth in Article III, Section 12(a) of the Company's Amended and Restated Bylaws;

- the nominating stockholder has engaged in a solicitation, exempt solicitation or other communication regarding voting intentions, other than with respect to any stockholder nominee or Board nominee;
- the nomination or election to the Board would result in the Company violating or failing to be in compliance with its Amended and Restated Bylaws or Amended and Restated Certificate of Incorporation, as amended, any stock exchange requirements or any other applicable state or federal laws, rules or regulations;
- the nominee has been an officer or director of a competitor, as defined in Section 8 of the Clayton Antitrust Act of 1914, as amended, within the past three years;
- the nominating stockholder has failed to continue to satisfy the eligibility requirements, or the nominee becomes unwilling or unable to serve on the Board; or
- any of the representations and warranties made in the nomination notice ceases to be true and accurate in all material respects, or any violation or breach occurs of any of the obligations, agreements, representations or warranties of the nominating stockholder or stockholder nominee under or pursuant to the Amendments, including, without limitation, if the nominee (a) does not qualify as independent, (b) becomes a party to an undisclosed voting commitment or compensation arrangement, or (c) is a named subject of a pending criminal proceeding (excluding traffic violations and other minor offenses) or has been convicted in such a criminal proceeding within the past ten years.

The Board or the chairman of the annual meeting would declare a director nomination by a stockholder to be defective, and such nomination would be disregarded, if (i) the director nominee or the stockholder breaches any of their respective obligations under the Amendments or (ii) the nominating stockholder does not appear at the annual meeting to present the nomination.

Supporting Statement and Other Information

A nominating stockholder would be permitted to include in the Company's proxy statement for the applicable annual meeting a 500-word statement in support of its nominee(s).

Table of Contents

Corporate Governance

The Company would be permitted to omit, or may supplement or correct, any information or statement if such information or statement (a) is not true in all material respects, (b) impugns without factual foundation a person's or entity's character, integrity or personal reputation, or makes charges concerning improper, illegal or immoral conduct or associations without factual foundation, (c) would violate any applicable law or regulation, or (d) would impose a material risk of liability upon the Company.

The Company would be permitted to include in its proxy statement any information that the Company or the Board determines, in its discretion, to include relating to the nomination, including without limitation any statement in opposition to the nomination, information relating to any compensation arrangement and/or voting commitment, and any of the information provided to the Company pursuant to the proxy access right.

Solicitation by the Company Against Stockholder Nominees

The Company would be permitted to solicit support for its position in opposition to any stockholder nominee.

Interpretation

The Board (and any other person or body authorized by the Board, including, without limitation, the chairman of the relevant annual meeting) would have the power and authority to interpret certain of the Amendments and to make any and all determinations necessary or advisable to apply those provisions to any persons, facts or circumstances, including the power to determine the eligibility of a nominating stockholder and/or stockholder nominee, and whether any and all requirements have been satisfied.

Stockholder Approval Requirement

The affirmative vote of a majority of the shares of common stock which are present at the annual meeting or by proxy and entitled to vote thereon is required for the approval of the proposed Amendments. The proposed Amendments would become effective upon the required approval by our stockholders.

The Board recommends a vote **FOR** the approval of the proposed amendments to the Amended and Restated Bylaws to adopt proxy access.

Continues on next page ►

Table of Contents

Proposal 5 Amendment to Increase the Number of Shares Available Under our Employee Stock Purchase Plan by 7,500,000 Shares

General

The Board is proposing for stockholder approval the amendment and restatement (the "ESPP Amendment") of our Employee Stock Purchase Plan (the "ESPP"). If approved by stockholders, the ESPP Amendment would add an additional 7,500,000 shares of common stock to the number of shares authorized for issuance under the ESPP. The ESPP encourages ownership of our common stock by eligible employees by permitting them to purchase, subject to the terms and conditions included in the ESPP, a limited number of shares at a discount rate. The Board approved the ESPP Amendment on March 31, 2016, subject to stockholder approval.

Reason for Proposing the ESPP Amendment

Under the ESPP, 5,000,000 shares of common stock are authorized for issuance. As of March 31, 2016, eligible employees have purchased 4,577,603 shares under the ESPP and 422,397 shares remain available for purchase under the ESPP. At current participation levels, we estimate that, in the absence of an amendment to increase the number of shares of common stock authorized under the ESPP, all currently authorized shares will be purchased by June 2016. If the ESPP Amendment is approved, the number of shares available for purchase under the ESPP will be increased by 7,500,000 shares, which would be approximately 3.6% of the Company's shares outstanding as of March 31, 2016. This increase in the number of shares available for purchase under the ESPP will enable eligible employees to purchase shares under the ESPP for an additional period of time.

History of the ESPP

The ESPP was originally adopted by the Board of Directors on October 24, 1995 and was approved by stockholders on June 6, 1996. Initially, the maximum number of shares of common stock that we could issue under the ESPP was 200,000 shares. On September 26, 1997, the Board adjusted the total number of shares available for issuance under the ESPP to 333,333 shares, to reflect the payment of a dividend on our common stock of two shares for every three shares then outstanding. An amendment to increase the number of shares available for purchase under the ESPP

by 800,000 shares was adopted by the Board and was approved by stockholders on December 17, 1998. The Board approved an amendment and restatement of the ESPP, effective July 10, 2002, to change the name of the ESPP to reflect our new corporate name and to make certain other clarifying changes. On May 21, 2004, our Board adjusted the total number of shares available for issuance under the ESPP to 1,699,999 shares to reflect a three-for-two stock split of our common stock. An amendment to increase the number of shares available for purchase under the ESPP by 800,001 shares was adopted by the Board and was approved by stockholders on May 29, 2007. The Board approved an amendment on December 13, 2007, and the Company amended the ESPP pursuant to the approval by the Board on November 1, 2008, to permit the Company to distribute directly to the participant the balance of a participant's account on the date of purchase of shares if the balance exceeds the purchase price of a whole number of shares to be acquired, in lieu of applying such amount to the next purchase right period, in either case, in the discretion of the Company. On October 6, 2011, pursuant to the approval by the Compensation Committee of the Board, the ESPP was amended to provide that employees that are citizens or residents of a foreign jurisdiction (i) whose laws prohibit their participation in the ESPP, (ii) whose participation would cause the ESPP to not meet the eligibility requirements of section 423 of the Internal Revenue Code, or (iii) where the burden to the Company of complying with local tax, securities and employment law does not warrant extending participation in the ESPP in such foreign jurisdiction, who would otherwise be eligible to participate in the ESPP, may be deemed by the Compensation Committee as not eligible to participate. On August 12, 2013, our Board adjusted the total number of shares available for issuance under the ESPP to 5,000,000 shares to reflect the two-for-one stock split of our common stock.

Description of the ESPP

The following is a description of the terms of the ESPP, as proposed to be amended and restated. This description is qualified in its entirety by reference to the plan document, as proposed to be amended and restated, a copy of which is attached to this proxy statement as Appendix B and incorporated herein by reference.

Table of Contents

Corporate Governance

Administration. The Compensation Committee administers the ESPP. Pursuant to the ESPP, members of the Compensation Committee have the authority to interpret the ESPP and to prescribe the rules and procedures relating to the ESPP and to take all other actions necessary or appropriate in connection with the administration of the ESPP. The Company pays all costs and expenses of administering the ESPP.

Shares Subject to the ESPP. The maximum number of shares of common stock authorized for issuance under the ESPP is 5,000,000 shares, subject to adjustment in the event of certain changes to our capital structure as described in the ESPP. As noted above, 4,577,603 shares have already been purchased by eligible employees under the ESPP and 422,397 shares remain available for purchase as of March 31, 2016. If stockholders approve the amendment to increase the number of shares available under the ESPP by 7,500,000 shares, a total of 12,500,000 shares would be authorized for issuance under the ESPP subject to adjustment in the event of certain changes to our capital structure. The shares of common stock sold under the ESPP may be authorized and unissued shares or shares reacquired by the Company.

Eligibility. Except as described above with respect to certain employees in foreign jurisdictions, any employee of the Company or any of its authorized subsidiaries who is scheduled to work at least twenty hours per week is eligible to participate in the ESPP, provided such employee has completed at least three months of continuous employment prior to the first day of the applicable purchase right period (as described below). Notwithstanding anything to the contrary contained in the ESPP, no employee may be granted purchase rights under the ESPP if the employee would, after the grant of the purchase rights, be deemed to own 5% or more of the combined voting power or value of all classes of stock of the Company or of a subsidiary. As of March 31, 2016, we have approximately 65,700 employees and approximately 56,900 employees are eligible to participate in the ESPP.

Participation and Payroll Deductions. Eligible employees may purchase shares of common stock under the ESPP through payroll deductions during each purchase right period with amounts accumulated during each purchase right period or by lump sum contribution by the participant at the beginning of the purchase right period. An eligible employee may enroll in the ESPP by executing prior to the commencement of each purchase right period a form provided by the Company stating the amount of the requested payroll deduction or lump sum contribution. The minimum dollar amount that may be deducted and contributed per payroll period is \$10.

Once a participant has designated the amount of his or her contribution for a purchase right period, the participant cannot change the amount for such purchase right period without terminating his or her purchase right.

The amounts contributed by a participant (whether by means of payroll withholding or a lump sum advance contribution) will be deposited into a separate account maintained for the participant. No interest is paid on the amounts credited to a participant's account. Notwithstanding anything to the contrary in the ESPP, a participant may not accrue a right to purchase common stock under the ESPP at a rate that exceeds an aggregate fair market value of \$25,000 per calendar year.

Purchase Right Periods. Shares of common stock will be offered under the ESPP through two purchase right periods each year, from January 1 to December 31, and from July 1 to December 31. Which purchase right period will apply to a participant will depend on when a participant elects to start making contributions for the year. Participating employees are required to elect how much they will contribute toward their purchase rights prior to the start of the purchase right period.

Exercise of Purchase Rights. Unless earlier terminated, purchase rights will be exercised automatically on the last day of each purchase right period. Funds held in a participant's account on the last day of the purchase right period will be used to purchase shares of common stock for the participant. Shares purchased at the end of a purchase right period will be credited to electronic share accounts established for each participant at a broker designated by the Compensation Committee. The shares will be held in such accounts until the holding period set forth in section 423(a) of the Internal Revenue Code has been satisfied. After the expiration of the holding period required by section 423(a) of the Internal Revenue Code, which is two years after the first day of the purchase right period, or one year after the last day of the purchase right period, whichever is later, participants may move the shares to other brokers of their choice or have the shares transferred to them.

Purchase Right Price. The price at which a participating employee will purchase each share covered by a purchase right will be the lesser of (i) 100% of the fair market value of a share of common stock on the first day of the applicable purchase right period, or (ii) 85% of the fair market value of a share of common stock on the last day of that purchase right period. The fair market value of a share of common stock on any relevant date under the ESPP will be the last reported sale price of our common stock on the

Continues on next page ►

Table of Contents

NYSE on the particular day, or if the NYSE is closed on a particular day, then the last reported sale price for the preceding day. On March 31, 2016, the fair market value per share of our common stock was \$73.38. Purchases are subject to the aggregate limitation on the number of shares that are available under the ESPP and the ESPP limitations applicable to individual participants.

Termination of Purchase Rights. A participant may elect to terminate his or her purchase right at any time prior to the last day of the purchase right period. To do so, the participant must complete the form provided by the Company for this purpose, and submit it to our people services department. A participant's purchase right will terminate automatically if the participant ceases to be our employee for any reason (including death, disability or retirement) prior to the last day of the purchase right period. A transfer of employment or service between the Company and a subsidiary or between different subsidiaries is not considered a termination for purposes of the ESPP. Furthermore, an approved leave of absence is not treated as termination of employment for this purpose if it does not exceed 90 days (unless the participant's rights to reemployment are guaranteed by statute or contract). Upon the termination of a participant's purchase right, all amounts held in a participant's account will be refunded to the participant.

Termination Events. Notwithstanding anything to the contrary in the ESPP, all purchase rights shall be automatically exercised immediately preceding (i) a transaction in which the Company will cease to be an independent publicly-owned corporation, (ii) a sale or other disposition of all or substantially all the assets of the Company, or (iii) a termination of the ESPP. In the case of a termination event described in (i) or (ii) above, the fair market value of our common stock on the last day of the purchase right period will be deemed to be equal to the per share consideration received in the transaction by the holders of the common stock.

Adjustment Upon Changes in Capitalization. If the outstanding shares of our common stock are increased, decreased, or exchanged for different securities through a reorganization, merger, consolidation, recapitalization, reclassification, stock split, reverse stock dividend, or other similar transaction, a proportionate adjustment will be made by the Compensation Committee to (i) the number, price, and kind of shares subject to outstanding purchase rights, and (ii) the maximum number and kind of shares that are available for issuance under the ESPP.

Proration of Purchase Rights. If the total number of shares of common stock to be purchased pursuant to outstanding purchase rights on any particular date

exceeds the number of shares then available for issuance under the ESPP, then (i) the Compensation Committee will make a pro-rata allocation of the available shares on a uniform and nondiscriminatory basis; and (ii) the payroll deductions of each participant, to the extent in excess of the aggregate purchase price payable for the common stock pro-rated to such individual, will be refunded to the participant.

Nontransferability. A participant's rights under the ESPP are not transferable.

Indemnification of the Board. To the maximum extent permitted by law and subject to certain exceptions, we will indemnify each member of the Board and any other employee with duties under the ESPP against expenses (including any amount paid in settlement or in satisfaction of a judgment) reasonably incurred by the individual in connection with any claims against the individual by reason of the performance of the individual's duties under the ESPP.

Amendment and Termination of the ESPP. The Board may terminate or amend the ESPP at any time. However, the Board may not, without the approval of our stockholders, adopt any amendment that relates to (i) the class of individuals eligible to participate in the ESPP, or (ii) the aggregate number of shares to be granted under the ESPP.

Federal Income Tax Consequences

The following is a brief summary of the United States federal income tax consequences under the ESPP.

The ESPP is intended to qualify as an "Employee Stock Purchase Plan" within the meaning of section 423 of the Internal Revenue Code. Under section 423, an eligible employee who elects to participate in the ESPP will not realize any taxable income at the time common stock is purchased under the ESPP for such eligible employee.

If a participant disposes of common stock purchased under the ESPP two years or more after the date the purchase right is exercised, which is the last day of the purchase right period, a participant will recognize long-term capital gain or loss. The Company will not be entitled to any deduction with respect to a disposition of common stock occurring under the circumstances described in this paragraph.

Table of Contents

Corporate Governance

If a participant disposes of common stock purchased under the ESPP within two years after the date the purchase right is exercised, the participant will recognize ordinary income, and the Company will be entitled to a corresponding deduction, in an amount equal to the excess of the fair market value of the common stock on the last day of the purchase right period over the purchase price of the common stock under the ESPP. The participant's cost basis in the common stock will be increased by the amount of the ordinary income recognized by the participant. In addition, upon the disposition of the common stock, a participant will recognize capital gain or loss equal to the difference between the price at which the common stock is disposed of and the cost basis in the common stock, as so increased. The Company will not be entitled to any deduction with respect to the amount recognized by the participant as capital gain.

The affirmative vote of a majority of the shares of common stock present at the 2016 annual meeting, in person or by proxy and entitled to vote thereon, is required for the approval of the proposed amendment and restatement of our ESPP, including an increase in the number of shares of common stock available for issuance under the ESPP, and total votes cast on this proposal must represent over 50% of all outstanding shares.

The Board recommends a vote FOR the approval of the proposed amendment to our ESPP to increase the number of shares of common stock available for issuance under the ESPP by 7,500,000 shares.

Continues on next page ►

Table of Contents

Proposal 6 Stockholder Proposal Regarding Action by Written Consent

We expect the following proposal, sponsored by James McRitchie and Myra K. Young, 9295 Yorkship Court, Elk Grove, California 95758, and holders of 100 shares of the Company's common stock, to be presented at the annual meeting. The Board has recommended a vote AGAINST this proposal for the reasons set forth following the proposal. The Board disclaims any responsibility for the content of the proposal and the supporting statement, which are presented exactly in the form received by the Company.

Stockholder Proposal and Supporting Statement

Proposal 6 — Right to Act by Written Consent

Resolved, Shareholders request that our board of directors undertake such steps as may be necessary to permit written consent by shareholders entitled to cast the minimum number of votes that would be necessary to authorize the action at a meeting at which all shareholders entitled to vote thereon were present and voting. This written consent is to be consistent with applicable law and consistent with giving shareholders

the fullest power to act by written consent consistent with applicable law. This includes shareholder ability to initiate any topic for written consent consistent with applicable law.

This proposal topic won majority shareholder support at 13 major companies in a single year. This included 67% — support at both Allstate and Sprint. Hundreds of major companies enable shareholder action by written consent.

Taking action by written consent in lieu of a meeting is a means shareholders can use to raise important matters outside the normal annual meeting cycle. A shareholder right to act by written consent and to call a special meeting are 2 complimentary ways to bring an important matter to the attention of both management and shareholders outside the annual meeting cycle. Taking action by written consent saves the expense of holding a special shareholder meeting.

Please vote to enhance shareholder value:

Right to Act by Written Consent — Proposal 6

Table of Contents

Corporate Governance

The Company's Statement in Opposition to Proposal 6

The Board recommends you vote AGAINST the proposal.

We have a track record of strong corporate governance. We have had a long-standing commitment to sound corporate governance practices, and have a number of corporate governance policies and practices that enhance the accountability of the Board of Directors to our stockholders, including:

- Our stockholders' right to call special meetings at a 10% threshold;
- A majority vote standard in uncontested director elections;
- No non-stockholder-approved pill;
- Annual election of all directors (no "staggered board" or "classified board"); and
- Simple majority vote for amendment of Bylaws.

We continue to be committed to good corporate citizenship and accountability to our stockholders. Our continual process of evaluating and making appropriate changes as needed to our corporate governance structure underscores our commitment to sound corporate governance and, we believe, enhances stockholder value. Last year, although proxy access received only 43% support from our stockholders, the Board of Directors proceeded, nonetheless, to consider amendments to our Bylaws to implement proxy access. We reached out to the holders of a majority of our outstanding shares to obtain their feedback on proxy access and, based on feedback gathered during the engagement, we are proposing amendments to our Bylaws which we believe provide meaningful rights of proxy access while reducing risks of abuse. In short, we continually evaluate our business, stockholder feedback, the competitive landscape and developments in corporate governance and implement appropriate changes to our corporate governance policies and practices when they appear to be in the best interests of our stockholders and our business.

The proposal is unnecessary given that our stockholders already have the right to call special meetings. Our stockholders already have the ability "to raise important matters outside the normal annual meeting cycle." Our bylaws were amended in 2011 to allow stockholders holding 10% or more of our outstanding common stock to call a special meeting to propose, debate and vote on matters outside the normal annual meeting cycle.

Notably, our 10% threshold for calling a special meeting is lower than the threshold at many S&P 500 companies and is substantially lower than the majority threshold that would be required to take action by written consent under this proposal.

Addressing matters that are significant to the Company at a meeting of the stockholders, rather than through the consent solicitation process, ensures that information about proposed stockholder actions will be disseminated to all stockholders and allows for the transparent, public, orderly and deliberate consideration of issues facing the Company. Acting on matters at a meeting of stockholders is more democratic and transparent than doing so by written consent. Requiring action to be taken at a stockholder meeting allows all stockholders to express their views openly, rather than allowing a subset of the stockholder constituency to take action without the knowledge or participation by the rest of the Company's stockholders and impose the results of that action on other stockholders. The special meeting process that is already available to the Company's stockholders provides a more meaningful opportunity for all stockholders to be involved in our corporate governance and, specifically, to receive notice of and participate in actions taken on behalf of the company's stockholders. On the contrary, action by written consent would permit a group of stockholders to initiate action without any notice and opportunity for other stockholders to review, analyze and formulate an opinion on the issue(s) being raised for vote by written consent. Action by written consent could also lead to hasty decision-making and could be costly and disruptive for the Company because it forecloses the opportunity for stockholders to have a robust, open and real time consideration and deliberation. Different stockholders could act on different matters by written consent for any purpose, at any time, and as often as they wish, causing significant disruption and confusion. This could lead to a chaotic and potentially coercive state of corporate affairs rather than the orderly and democratic stockholder meeting process currently in place.

The affirmative vote of a majority of the shares of common stock present at the annual meeting, in person or by proxy and entitled to vote thereon, is required for the approval of this proposal.

For all of the foregoing reasons, the Board recommends that you vote AGAINST this proposal.

Table of Contents

Security Ownership of Certain Beneficial Owners and Management

The following table sets forth information regarding the ownership of our common stock as of March 31, 2016 by (a) all persons known by us to own beneficially more than 5% of our common stock, (b) each of our directors and named executive officers, and (c) all of our directors and executive officers as a group. We know of no agreements among our stockholders which relate to voting or investment power over our common stock or any arrangement the operation of which may at a subsequent date result in a change of control of the Company.

Name and address of beneficial owner ¹	Number of shares beneficially owned	Percentage of shares beneficially owned
Warren E. Buffett ² Berkshire Hathaway Inc. ² 1440 Kiewit Plaza Omaha, Nebraska 68131	38,565,570	18.69%
The Vanguard Group, Inc. ³ 100 Vanguard Blvd. Malvern, PA 19355	14,380,779	6.97%
BlackRock Inc. ⁴ 85 East 52nd Street New York, NY 10055	12,297,950	5.96%
Kent J. Thiry ⁵	2,053,122	*
Javier J. Rodriguez ⁶	686,363	*
Michael D. Stettin ⁷	152,747	*
Dennis L. Kogod ⁸	629,782	*
James K. Hilger ⁹	67,166	*
Pamela M. Arway ¹⁰	89,808	*
Charles G. Berg ¹¹	77,437	*
Carol Anthony ("John") Davidson ¹²	49,697	*
Barbara J. Deoer	642	*
Paul J. Diaz ¹³	13,094	*
Peter T. Grauer ¹⁴	154,821	*
John M. Nehrs ¹⁵	186,117	*
Dr. William L. Roper ¹⁶	85,306	*
Roger J. Valine ¹⁷	101,842	*
All directors and executive officers as a group (18 persons) ¹⁸	4,419,926	2.1%

- * Amount represents less than 1% of our common stock.
- ¹ Unless otherwise set forth in the footnotes below, the address of each beneficial owner is 2000 16th Street, Denver, Colorado, 80202.
- ² Based solely on information contained in Amendment No. 4 to Schedule 13G filed with the SEC on February 17, 2015, Berkshire Hathaway Inc., a diversified holding company which Mr. Buffett may be deemed to control, Mr. Buffett and Berkshire Hathaway Inc. share voting and dispositive power over 38,565,570 shares of the Company's common stock, which include shares beneficially owned by certain subsidiaries of Berkshire Hathaway Inc. as a result of being a parent holding company or control person.
- ³ Based solely upon information contained in Amendment No. 5 to Schedule 13G filed with the SEC on February 10, 2016, The Vanguard Group, Inc., an investment adviser, has sole voting power with respect to 308,622 shares, shared voting power with respect to 16,700 shares, sole dispositive power with respect to 14,047,851 shares and shared dispositive power with respect to 332,928 shares.
- ⁴ Based solely upon information contained in Schedule 13G filed with the SEC on January 28, 2016, BlackRock, Inc., an investment advisor, has sole voting power with respect to 10,691,404 shares and sole dispositive power with respect to 12,297,950 shares.
- ⁵ Includes 458,994 shares held in a family trust and 1,450,000 shares issuable upon the exercise of SSARs and 72,064 restricted stock units, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ⁶ Includes 548,167 shares issuable upon the exercise of SSARs and 38,466 restricted stock units, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ⁷ Includes 130,600 shares issuable upon the exercise of SSARs and 4,934 restricted stock units, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.

- ⁸ Includes 84,350 shares held in trust and 472,500 shares issuable upon the exercise of SSARs and 36,486 restricted stock units, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ⁹ Includes 47,000 shares issuable upon the exercise of SSARs and 3,983 restricted stock units, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹⁰ Includes 77,414 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.

Table of Contents

Security Ownership of Certain Beneficial Owners and Management

- ¹¹ Includes 14,095 shares held in trust and 53,414 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹² Includes 41,414 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹³ Includes 5,414 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹⁴ Includes 115,808 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹⁵ Includes 72,379 shares in trust and 113,414 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹⁶ Includes 77,414 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹⁷ Includes 83,414 shares issuable upon the exercise of SSARs, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.
- ¹⁸ Includes 3,284,585 shares issuable upon the exercise of SSARs and 154,451 restricted stock units, which are exercisable as of, or will become exercisable within 60 days after, March 31, 2016.

Continues on next page ➤

Table of Contents

Information Concerning Our Executive Officers

Name	Age	Position
Kent J. Thiry	60	Chairman of the Board, Chief Executive Officer and Chief Executive Officer, HealthCare Partners
Javier J. Rodriguez	45	Chief Executive Officer, Kidney Care
Michael D. Staffieri	42	Chief Operating Officer, Kidney Care
Dennis L. Kogod	56	President, HealthCare Partners, and Chief Executive Officer, International
Joseph C. Mello	57	Chief Operating Officer, HealthCare Partners
James K. Hilger	54	Interim Chief Financial Officer and Chief Accounting Officer
Kathleen A. Waters	48	Chief Legal Officer
Jeanine M. Jiganti	56	Chief Compliance Officer
LeAnne M. Zumwalt	57	Group Vice President, Purchasing and Public Affairs

Our executive officers are appointed by, and serve at the discretion of, the Board. Set forth below is a brief description as of March 31, 2016 of the business experience of all executive officers other than Mr. Thiry, who is also a director and whose business experience is set forth above in the section of this Proxy Statement entitled "Information Concerning Members of the Board Standing for Election."

Javier J. Rodriguez became our chief executive officer, Kidney Care in March 2014. Since joining the Company in 1998, Mr. Rodriguez has served in a number of different capacities. From February 2012 to March 2014, he served as our president. From April 1, 2006 through February 2012, he served as our senior vice president. Before that, from 2000 to 2006 he served as a vice president of operations and payor contracting. Mr. Rodriguez joined the Company in 1998 as a director of value management. Prior to joining the Company, Mr. Rodriguez worked for Baxter Healthcare Corporation in Finance from 1995 to 1996. He also previously served as director of operations for CBS Marketing Inc. in Mexico City.

Michael D. Staffieri became our chief operating officer, Kidney Care, in March 2014. From July 2011 to February 2014, he served as a senior vice president, Kidney Care. From March 2008 to July 2011, he served as our vice president of operations and new center development. Mr. Staffieri joined the Company in July 2000 and has served in several different roles. Prior to joining us, Mr. Staffieri worked for Arthur Andersen LLP in Finance from 1999 to 2000.

Dennis L. Kogod became our president, HealthCare Partners, and our chief executive officer, International, effective January 2015. From March 2014 through December 2014, he served as chief operating officer of our HealthCare Partners division. From January 2009 to March 2014, he served as our chief operating officer, and prior to that, he served as our president-west beginning in October 2005. From January 2004 until joining us, Mr. Kogod served as president and chief operating officer-west of Gambro Healthcare, Inc., which we acquired in October 2005. From July 2000 to January 2004, Mr. Kogod served as president, west division of Gambro Healthcare, Inc. From June 1999 to July 2000, Mr. Kogod was president of Teleflex Medical Group, a medical original equipment manufacturer of medical delivery systems. From January 1996 to June 1999, Mr. Kogod was corporate vice president of Teleflex Surgical Group, a surgical device and service organization. Mr. Kogod previously served on the board of Arbios Systems, Inc., a medical device and cell-based therapy company.

Joseph C. Mello became our chief operating officer, HealthCare Partners, in January 2015. From April 2012 to April 2014, Mr. Mello served on the Board of CapitalSource Inc., a commercial lender. Mr. Mello previously served as our chief operating officer — emeritus from January 2009 to December 2012, and chief operating officer from June 2000 to December 2008. From April 1998 to June 2000, Mr. Mello served as president and chief executive officer of Vivra Asthma & Allergy. From August 1994 to April 1998, Mr. Mello held various positions with MedPartners, Inc.,

Table of Contents

Security Ownership of Certain Beneficial Owners and Management

including senior vice president/chief operating officer-southeastern region from March 1997 to April 1998. Prior to joining MedPartners, from 1984 to 1984, Mr. Mello was associated with KPMG LLP, where he became a partner in 1989.

James K. Hilger became our interim chief financial officer in March 2015, a position he previously held from April 2012 until November 2013. Mr. Hilger continues to serve as our chief accounting officer, a position he has held since April 2010. Prior to April 2010, Mr. Hilger served as our vice president and controller since May 2006, after having served as our vice president, finance beginning in September 2005. Mr. Hilger was our acting chief financial officer from November 2007 through February 2008. From September 2003 to September 2005, Mr. Hilger served as vice president, finance and administration and chief financial officer of Pyramid Breweries, a brewer of specialty beverages. From December 1998 to July 2003, Mr. Hilger served as chief executive officer and chief financial officer of WorldCatch, Inc., a seafood industry company. From 1987 until joining WorldCatch, Inc., Mr. Hilger held a variety of senior financial positions in the food industry. Mr. Hilger began his career in public accounting with Ernst & Whinney.

Kathleen A. Waters became our chief legal officer in May 2016. Prior to joining the Company, Ms. Waters was senior vice president, general counsel and secretary of Health Net, Inc., a publicly traded managed care organization from April 2015 to March 2016. She was a partner in Morgan, Lewis & Bockius LLP's litigation practice from 2003 to 2015. She also was the leader of that firm's Los Angeles litigation group and co-leader of the healthcare group. Before that, Ms. Waters was a partner at Brobeck, Phleger & Harrison LLP in Los Angeles.

Jeanine M. Jiganti became our chief compliance officer in March 2013. From July 2012 to March 2013, she

served as our vice president, international chief compliance officer and deputy chief compliance officer. Prior to joining us, she served as chief compliance officer for Takeda Pharmaceuticals North America, a subsidiary of a Japanese pharmaceutical company, from October 2005 to March 2012. Additionally, she served as chief compliance officer for several of Takeda Pharmaceutical Company Limited's affiliates including Takeda Global Research and Development and Takeda Pharmaceuticals International Operations. During Ms. Jiganti's career, she has served as general counsel for the Illinois Department of Commerce and Economic Opportunity from September 2003 to September 2005, general counsel of Near North Insurance Company from September 2002 to September 2003 and vice president of litigation at Caremark Inc., a pharmaceutical services company, from 1996 to 2002.

LeAnne M. Zumwalt became our group vice president-purchasing and public affairs in July 2011. From January 2000 to July 2011, Ms. Zumwalt served as our vice president in many capacities. From January 2000 to October 2009, she served as our vice president, investor relations while having other responsibilities. From 1997 to 1999, Ms. Zumwalt served as chief financial officer of Vivra Specialty Partners, Inc. a privately held health care service and technology firm. From 1991 to 1997, Ms. Zumwalt held various executive positions, including chief financial officer, at Vivra Incorporated, a publicly held provider of dialysis services. Prior to joining Vivra Incorporated, Ms. Zumwalt was a senior manager at Ernst & Young, LLP. Ms. Zumwalt serves on the board of The Advisory Board Company.

None of the executive officers has any family relationship with any other executive officer or with any of our directors.

Section 16(a) Beneficial Ownership Reporting Compliance

Section 16(a) of the Exchange Act requires "insiders," including our executive officers, directors and beneficial owners of more than 10% of our common stock, to file reports of ownership and changes in ownership of our common stock with the SEC and the NYSE, and to furnish us with copies of all Section 16(a) forms they

file. Based solely on our review of the copies of such forms received by us, or written representations from reporting persons, we believe that our insiders complied with all applicable Section 16(a) filing requirements during 2015.

Table of Contents

Compensation Discussion and Analysis

Table of Contents

Compensation Discussion and Analysis Information

Executive Summary 35

Our Business 35

Our Executive Compensation Structure 36

Consideration of Say-on-Pay Results and Pay for Performance 36

Our Compensation Design and Philosophy 36

2015 Financial and Performance Highlights 37

Linking 2015 NEO Compensation to Performance 37

Stockholder Interest Alignment 39

Key Features of Our Executive Compensation Program 39

Elements of Compensation 40

Base Salary 40

Short-Term Incentive Program (STI Program) for 2015 40

Supplemental STI Program for 2015 42

Long-Term Incentive Program (LTI Program) for 2015 43

Executive Compensation Program for 2016 46

Personal Benefits and Perquisites 46

Deferred Compensation Program 47

Severance and Change of Control Arrangements 47

Process For Determining NEO Compensation 48

Role of Independent Compensation Committee 48

Role of Independent Compensation Consultant 49

Market Competitiveness 50

Risk Considerations in Our Compensation Program 51

Compensation Policies and Practices 51

Management Share Ownership Policy 51

<u>Policy Regarding Clawback of Bonuses and Incentive Compensation</u>	<u>52</u>
<u>Tax and Accounting Considerations</u>	<u>52</u>
<u>Deduction Limit</u>	<u>52</u>
<u>Accounting for Stock-Based Compensation</u>	<u>52</u>

Table of Contents

Compensation Discussion and Analysis

Compensation Discussion and Analysis Information

This Compensation Discussion and Analysis (the "CD&A") describes our executive compensation program for the following named executive officers ("NEOs"):

NEO	TITLE
Kent J. Thiry	Chairman and Chief Executive Officer, DaVita HealthCare Partners, and Chief Executive Officer, HealthCare Partners
Javier J. Rodriguez	Chief Executive Officer, Kidney Care
Michael D. Staffieri	Chief Operating Officer, Kidney Care
Dennis L. Kogod	President, HealthCare Partners, and Chief Executive Officer, International
James K. Hilger	Interim Chief Financial Officer (effective March 30, 2015) and Chief Accounting Officer
Dr. Garry E. Menzel	Chief Financial Officer through March 30, 2015 ¹

¹ Dr. Menzel served as the Company's Chief Financial Officer from November 7, 2013 to March 30, 2015.

Executive Summary

Our Business

The Company consists of two major divisions, Kidney Care and HealthCare Partners (HCP). Our Kidney Care division is comprised of our U.S. dialysis and related lab services, our ancillary services and strategic initiatives, including our international operations, and our corporate administrative support.

Our largest line of business is our U.S. dialysis and related lab services business, which is a leading provider of kidney dialysis services in the United States. As of December 31, 2015, we operated or provided administrative services through a network of 2,251 outpatient dialysis centers in the U.S., serving a total of approximately 180,000 patients in 46 states and the District of Columbia. We also provide acute inpatient dialysis services in approximately 900 hospitals. In 2015, our overall network of U.S. outpatient dialysis centers increased by 72 centers primarily as a result of opening new centers and acquisitions. In addition, the overall number of patients that we serve in the U.S. increased by approximately 4.1% from 2014.

Our other major line of business is HCP, a patient-and physician-focused integrated health care delivery and management company with over two decades of experience providing coordinated, outcomes-based

medical care in a cost-effective manner. Through capitation contracts with some of the nation's leading health plans, HCP had approximately 807,400 members under its care in southern California, Colorado, central and south Florida, southern Nevada, central New Mexico and central Arizona as of December 31, 2015. In addition to its managed care business, HCP provides care in all of its markets to over 612,200 patients whose health coverage is structured on a fee-for-service basis, including patients enrolled through traditional Medicare and Medicaid programs, preferred provider organizations and other third party payors.

The HCP patients as well as the patients of HCP's associated physicians, physician groups and independent practice associations benefit from an integrated approach to medical care that places the physician at the center of patient care. As of December 31, 2015, HCP delivered services to its members via a network of 547 associated group full-time primary care physicians, over 2,900 associated group and other network primary care physicians, 240 network hospitals, and several thousand associated group and network specialists. Together with hundreds of case managers, registered nurses and other care coordinators, these medical professionals utilize a comprehensive information technology system, sophisticated risk

Continues on next page

Table of Contents

management techniques and clinical protocols to provide high-quality, cost-effective care to HCP's members.

Our executive compensation program is best understood within the context of the business environment in which we currently operate. This includes increasing regulation by numerous federal, state and local government entities, reductions in reimbursements under federal and state healthcare programs, including Medicare and Medicaid, continued downward pressure on our commercial payment rates, and the continued integration of HCP into the enterprise.

Our Executive Compensation Structure

Our executive compensation program is designed to align our executive compensation structure with our strategic and financial objectives in creating stockholder value. Our executive compensation structure is comprised of both short- and long-term incentives, which include challenging performance goals that we believe are aligned with our strategic objectives to provide high quality care to our patients, increase profitability, maximize growth and increase stockholder value.

The 2015 short- and long-term criteria, described in further detail starting on page 40, emphasized our objectives as a Company, and our resulting compensation structure incorporated incentives tied to clinical care, profit and growth.

We will continue our ongoing engagement with our stockholders on corporate governance issues that are of interest to them or that our Board might be evaluating. The Compensation Committee will consider the feedback we receive from our stockholders in making future compensation decisions for our NEOs. We also believe it is important to maintain consistency with our compensation philosophy and approach, described in further detail below in the section entitled "Our Compensation Design and Philosophy," to continue to incentivize management toward short and long-term financial and operating goals, which are intended to create long-term stockholder value.

Consideration of Say-on-Pay Results and Pay for Performance

In June 2015, approximately 96% of the votes cast by stockholders at the annual meeting were voted in favor of the compensation program applicable to our NEOs, as described in the 2015 proxy statement. We believe the votes reflect support for our executive compensation

program, particularly the scope and effectiveness of the changes we initially adopted in March 2014, and strong pay for performance alignment. We reached out to our largest institutional stockholders in late 2015 to discuss our existing compensation structure. During these discussions, stockholders expressed general satisfaction with our executive compensation program, and emphasized continued pay-for-performance. While we did not modify our executive compensation program in response to the prior year say-on-pay vote, based on the feedback we received from our stockholders, we refined our short-term incentive and long-term incentive programs to tailor the programs to each NEO by adding performance measures reflective of the particular NEO's business division.

Our Compensation Design and Philosophy

Our ability to recruit and retain highly qualified executives is essential to our long-term success. An important goal in the design of our executive compensation program, in addition to clinical differentiation and creating stockholder value, is to attract and retain outstanding leaders who possess the skills and talent necessary to achieve our business goals and objectives, and who embody our mission and values. We believe it is in the best interests of our stockholders to attract and retain talented leaders, and we strive to do so by providing compensation that we believe is reasonable, provides the best value for our stockholders, aligns incentives, and is sufficient to achieve our recruitment and retention objectives.

Our ultimate objective is to continue to create long-term stockholder value by being a leader in clinical differentiation, generating strong overall revenue growth, increasing market share, improving clinical outcomes, growing operating margins, increasing Medicare Advantage enrollment, and delivering consistently strong total stockholder return.

In order to achieve this objective, we have established an executive compensation program that we believe:

- (i) rewards superior clinical outcomes;
- (ii) rewards strong Company performance;
- (iii) aligns our executives' interests with our stockholders' interests; and
- (iv) is competitive within the health care services, diagnostics, managed care and solutions markets so that we can attract and retain outstanding executives.

Table of Contents

Compensation Discussion and Analysis

2015 Financial and Performance Highlights

Our overall financial and operating performance was strong for 2015 despite the challenges we faced with Medicare reimbursement and a large increase in pharmaceutical costs in the Kidney Care division and Medicare Advantage reimbursement in the HCP division. We believe that the NEOs were instrumental in achieving these results, including the following major achievements and financial operating performance indicators in 2015:

- improved clinical outcomes in our U.S. dialysis operations, including second year in a row as leader of the Five-Star Quality Rating System created by the Centers for Medicare and Medicaid Services;
- consolidated net revenue growth of 7.7%;
- net revenue growth of 5.2% related to our U.S. dialysis segment operations as a result of an increase in revenue per treatment of \$6;
- an increase in HCP's net revenue of 8.6% related to an increase of its fee-for-service business and senior capitated revenue;
- an increase in other ancillary services and strategic initiatives net revenue of 21.3%;
- U.S. dialysis treatment growth of 4.1%;
- normalized non-acquired U.S. dialysis treatment growth of 3.9%;
- net addition of 72 U.S. dialysis centers and 27 international dialysis centers;
- strong operating cash flows of \$1.557 billion, which have been reduced by approximately \$304 million of after-tax payments made in connection with the settlement of the Vainer private civil suit; and
- a \$1.5 billion financing to lower interest rate, extend maturities and enhance liquidity.

The Company's TSR from the first quarter of 2000 (our CEO's first full quarter with the Company) through the fourth quarter of 2015 was approximately 3,298%, putting the Company in the top 10 of all current S&P 500 companies over that period.

We believe our U.S. dialysis and related lab services clinical outcomes compare favorably with other dialysis providers in the United States and generally exceed the dialysis outcome quality indicators of the National Kidney Foundation. Our clinical outcomes mean better quality of life for approximately 180,000 dialysis patients we serve.

Linking 2015 NEO Compensation to Performance

Our compensation program for our NEOs emphasizes compensation based on performance and is designed to align our NEOs' interests with those of our stockholders, and to permit individuals who have performed well in creating and protecting significant long-term value for the Company and its stockholders to share in the value generated. To this end, our compensation program emphasizes variable compensation in the form of cash and equity awards over fixed compensation.

When establishing the compensation for our NEOs for 2015, the Compensation Committee gave significant weight to our sustained record of strong operating performance as highlighted above, our improvement in strategic positioning and our continued strong clinical performance, particularly in light of ongoing general economic volatility and significant industry regulatory challenges and uncertainty. In 2015, we continued to lead industry public policy efforts, achieving favorable outcomes for the industry and the Company. The Compensation Committee balanced its evaluation of the Company's financial and clinical performance by also considering the Company's implementation of the Corporate Integrity Agreement with the United States Department of Health and Human Services, Office of Inspector General, healthcare reform, changes to government reimbursement policies, other significant healthcare regulatory changes, as well as the government investigations affecting the Company. The Compensation Committee also took into account Kidney Care's strong performance and HCP's underperformance. HCP has experienced declines in its financial performance, thereby partially offsetting Kidney Care's strong financial performance. HCP's underperformance is primarily driven by government reimbursement cuts and our inability to mitigate those cuts in their entirety. When establishing 2015 compensation for our NEOs, the Compensation Committee considered these and other factors in the context of evaluating the impact that individual NEO performance had in achieving these

Continues on next page ►

Table of Contents

results and responding to these challenges. The following table shows the 2015 total direct compensation (base salary, annual performance-based cash award and long-term incentive award) determined by the Compensation Committee for each NEO who remained an executive officer on December 31, 2015. This table is not a substitute for the information disclosed in the 2015 Summary Compensation Table and related footnotes, which begin on page 54.

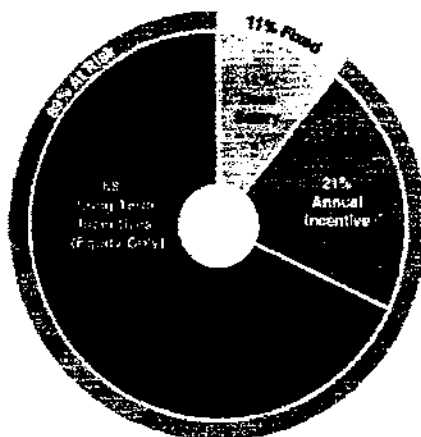
Name	Base Salary ¹	Annual Cash Award	Annual LTI Award ²	2016 Supplemental STI Program
Kent J. Thiry	\$1,200,000	\$2,225,188	\$7,142,616	—
Javier J. Rodriguez	\$800,000	\$1,700,000	\$8,407,089	\$2,363,661
Michael O. Staffieri	\$563,270	\$1,020,000	\$3,674,047	\$1,240,922
Dennis L. Kogod	\$800,000	\$200,000	—	—
James K. Hilger	\$366,635	\$195,000	\$489,141	—

¹ The amounts reported here reflect the base salary amounts actually paid during the 2015 fiscal year.

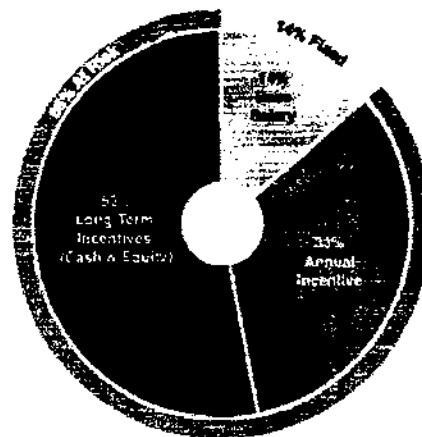
² The amounts reported under the Annual LTI Award column consist of the grant date fair value of all 2015 equity awards (both SSARs and PSUs) as well as the target value of the 2015 performance-based cash awards.

Given the emphasis on variable compensation, the Compensation Committee determined to limit increases to fixed compensation amounts in 2015 such that the base salaries of our NEOs were retained at 2014 levels, other than Mr. Staffieri's base salary, which was increased in 2015 pursuant to the Compensation Committee's review of his performance as the Chief Operating Officer of Kidney Care and consideration of comparative market data provided by the committee's outside compensation consultant, Compensia, and Mr. Hilger's base salary, which was increased in 2015 in connection with his expanded role as the Interim Chief Financial Officer. The following pie charts illustrate the allocation of the total direct compensation that the NEOs above earned or, in the case of the long-term incentives, were granted with respect to 2015:

Compensation Summary
CEO



Compensation Summary
Other NEOs



The Compensation Committee believes that the above compensation structure struck an appropriate balance by promoting long-term stockholder value creation without motivating or rewarding excessive risk-taking.

Table of Contents

Compensation Discussion and Analysis

Stockholder Interest Alignment

Our executive compensation is designed to focus on pay-for-performance and to align the interests of our executives with the long-term interests of our stockholders. Our incentive criteria focus on performance-based compensation that aligns with our strategic, operational and financial objectives in creating stockholder value. Our CEO receives all long-term compensation in the form of equity compensation, while other executives receive long-term compensation in the form of both equity compensation and cash-based incentive compensation. Our long-term equity compensation is comprised of stock-settled stock appreciation rights ("SSARs") and performance stock units ("PSUs"). At least 50% of our CEO's equity awards and at least 25% of the other executive

officers' awards are in the form of PSUs. To create close alignment with stockholder value creation, relative TSR was selected as the performance criteria for 50% of the PSUs granted to each of our participating NEOs in 2015. The equity awards are further subject to time vesting — equity awards granted in 2015 vest 50% on each of the third and fourth anniversaries of the grant date. The combination of performance-based metrics and extended vesting schedules is intended to assist in the long-term retention of executives and further the alignment of the interests of our executives with the long-term interests of our stockholders. A key component of our executive compensation philosophy and design is that stock-based compensation creates an incentive for the executives to contribute to the overall success of the Company and to take actions that result in the creation of long-term stockholder value.

Key Features of Our Executive Compensation Program

We Do	We Do Not
Have double trigger change of control provisions for acceleration of equity award vesting	Provide excise tax gross-ups on change of control payments for new or materially amended agreements entered into since 2008 ¹
Limit severance payments to not more than three times base salary and bonus	Re-price or replace underwater stock options or stock appreciation rights
Provide for multi-year vesting periods for equity award grants to reinforce a culture in which the Company's long-term success takes precedence over volatile short-term results	Have our Compensation Committee's independent compensation consultant provide any other services to the Company
Have our Compensation Committee use an independent compensation consultant	Have a defined benefit pension plan
Have a clawback policy that permits recovery of bonuses, incentive and equity-based compensation from executives	Allow hedging of the Company's securities by directors, executives and other employees
Seek stockholder feedback on our executive compensation program	Allow directors, executives and other employees to pledge the Company's securities as collateral for a loan
Apply meaningful stock ownership guidelines to strengthen alignment of executives' and stockholders' interests	

¹ We have not provided for tax gross-ups in any employment agreements or amended employment agreements entered into after July 2008. Our CEO has the only remaining legacy agreement that contains a tax gross-up; however, no gross-up would have been payable under his agreement in any of the prior five years if a change of control had occurred. See "Potential Payments Upon Termination or Change of Control" on pages 61 to 68.

Continues on next page ►

[Table of Contents](#)

Elements of Compensation

The elements of direct compensation offered under our executive compensation program include both fixed (base salaries) and variable (annual and long-term incentives) compensation.

Base Salary

We compensate our executives with a base salary because we believe it is appropriate that some portion of compensation be provided in a form that is liquid and assured. Base salaries are initially established at levels necessary to enable us to attract and retain highly qualified executives with reference to comparative pay within the Company for executives with similar levels of responsibility, the prior experience of the executive, and expected contributions to Company performance.

We do not guarantee salary adjustments on an annual basis. During March of each year, the Compensation Committee considers adjustments to base salary as part of the overall annual compensation assessment for our executives. Our CEO typically provides the Compensation Committee with his recommendation regarding merit-based increases for each executive officer other than himself. The CEO's base salary is recommended by the Compensation Committee with input from Compensia, the Compensation Committee's independent compensation consultant, and Compensia's analysis of CEO compensation of our comparator peer group, and approved by the independent members of the Board of Directors.

Consistent with our emphasis on performance-based compensation and the Compensation Committee's decision to limit increases to fixed compensation amounts in 2015, the Compensation Committee maintained the base salaries of Mr. Thiry, Mr. Rodriguez and Mr. Kogod at 2014 levels. Mr. Staffieri's base salary was increased in 2015 pursuant to the Compensation Committee's review of his performance as Chief Operating Officer of the Company's Kidney Care division and consideration of comparative market data provided by the Compensation Committee's outside compensation consultant, Compensia. Mr. Hilger's base salary was also increased in 2015 in connection with the increasing accounting complexity of the Company's business operations and transactions. The base salaries for 2014 and 2015 for our NEOs who remained executive officers on December 31, 2015 are shown in the following table.

Name	2014 Base Salary ¹	2015 Base Salary ²
Kent J. Thiry	\$1,200,000	\$1,200,000
Javier J. Rodriguez	\$800,000	\$800,000
Michael D. Staffieri	\$550,000	\$600,000
Dennis L. Kogod	\$800,000	\$800,000
James K. Hilger	\$350,000	\$375,000

¹ The amounts reported reflect the annual base salaries approved in March 2014.

² The amounts reported reflect the annual base salaries approved in April 2015.

Short-Term Incentive Program (STI Program) for 2015

The STI program awards in 2015 were granted pursuant to the DaVita HealthCare Partners Inc. 2011 Incentive Award Plan, as amended and restated (the "2011 Plan"), which permits the issuance of stock options, stock appreciation rights, restricted stock, restricted stock units, performance stock units, equity and cash-based performance awards, as well as other forms of equity awards.

Under the STI program in 2015, each NEO was eligible for a maximum annual performance-based bonus potential calculated as a multiple of the annual salary approved in March 2015 by the Compensation Committee, and with respect to the CEO, the Board, as summarized in the table below. Since Mr. Hilger is the Interim Chief Financial Officer, he is not subject to the terms of the 2015 STI program. Instead, for 2015, Mr. Hilger received a discretionary cash bonus equal to \$195,000 in recognition of his performance as Interim Chief Financial Officer during 2015.

Name	2015 Base Salary	Multiple of 2015 Base Salary	2015 STI Maximum Bonus Potential ¹
Kent J. Thiry	\$1,200,000	3.0x	\$3,600,000
Javier J. Rodriguez	\$800,000	2.5x	\$2,000,000
Michael D. Staffieri	\$600,000	2.0x	\$1,200,000
Dennis L. Kogod	\$800,000	2.5x	\$2,000,000

Each performance metric under our STI program was assigned a relative weight to determine the percentage of the maximum bonus potential for which each executive was eligible. The percentage of the maximum bonus potential was determined based on results achieved in 2015, and the Compensation Committee could then exercise negative discretion to reduce the annual bonus payment based on changed or special circumstances, or factors that may not have been anticipated when the criteria range for the metrics was established.

Table of Contents

Compensation Discussion and Analysis

The tables below summarize the relative weights, criteria range, maximum performance based eligibility range, actual performance and maximum eligible payout achieved for each of the 2015 STI performance metrics, as well as the actual payout percentage and amount for each NEO who remained an executive officer as of December 31, 2015, other than Mr. Hilger.

Kent J. Thiry

2015 STI Performance Metrics	Weight	Criteria Range	Maximum Performance Based Eligibility Range		Actual Performance	Maximum Eligible Payout Achieved	
			(%)	(\$)		(%)	(\$)
Enterprise Adjusted Operating Income	50%	\$1,788 million to \$1,900 million ¹	25% - 100%	\$450,000 - \$1,600,000	\$1,896 million	75%	\$1,350,000
HCP Adjusted Operating Income	20%	\$238 million to \$275 million ¹	25% - 100%	\$180,000 - \$720,000	\$240 million	25%	\$180,000
Kidney Care Catheter Rate	5%	13.35% to 13.15% (lower is better) and 15% better than industry	50% - 100%	\$90,000 - \$180,000	13.06%	100%	\$180,000
Kidney Care Non Acquired Growth	10%	4.3% to 4.9% ²	50% - 100%	\$180,000 - \$360,000	3.9%	0%	\$0
HCP Star Metrics	5%	Customized index range	30% - 100%	\$54,000 - \$180,000	Internal Index value	88.2%	\$155,188
HCP Medicare Advantage Enrollment Growth	10%	5% to 20% above industry	25% - 100%	\$90,000 - \$360,000	>20%	100%	\$360,000
Total Eligible STI Bonus						81.8%	\$2,225,188
Total Actual STI Bonus						81.8%	\$2,225,188

¹ The percentage of maximum bonus for which Mr. Thiry is eligible is determined based on the top 75% of the guidance ranges for fiscal year 2015 provided to our investors with our fourth quarter 2014 earnings release, the latest guidance ranges available to the Compensation Committee at the time it approved this performance condition.

² For relative context, overall industry growth in 2013 (the latest information available as of 3/31/16) was 3.5% and the compound annual growth rate from 2009 to 2013 was 3.6%. The foregoing data are based on the 2015 Annual Data Report, United States Renal Data System, Table D.1 "Percentages and counts of reported ESRD patients: by treatment modality." This includes the results of our Company, without which the industry growth rates would be lower.

Javier J. Rodriguez

2015 STI Performance Metrics	Weight	Criteria Range	Maximum Performance Based Eligibility Range		Actual Performance	Maximum Eligible Payout Achieved	
			(%)	(\$)		(%)	(\$)
Core Kidney Care Adjusted Operating Income	70%	\$1,550 million to \$1,625 million ¹	25% - 100%	\$350,000 - \$1,400,000	\$1,658 million ¹	100%	\$1,400,000
Kidney Care Catheter Rate	15%	13.35% to 13.15% (lower is better) and 15% better than industry	50% - 100%	\$150,000 - \$300,000	13.06%	100%	\$300,000
Kidney Care Non Acquired Growth	15%	4.3% to 4.9% ²	50% - 100%	\$150,000 - \$300,000	3.9%	0%	\$0
Total Eligible STI Bonus						85%	\$1,700,000
Total Actual STI Bonus						85%	\$1,700,000

¹ Criteria range represents the top 75% of the public guidance range for fiscal year 2015 for our Kidney Care division at the time this performance metric was developed. Core Kidney Care Adjusted Operating Income is a subset of Kidney Care Adjusted Operating Income

that excludes certain non-core business units. Actual Performance represents actual Adjusted Operating Income for our Kidney Care division.

- ² For relative context, overall industry growth in 2013 (the latest information available as of 3/31/16) was 3.5% and the compound annual growth rate from 2009 to 2013 was 3.6%. The foregoing data are based on the 2015 Annual Data Report, United States Renal Data System, Table D.1 "Percentages and counts of reported ESRD patients: by treatment modality." This includes the results of our Company, without which the industry growth rates would be lower.

Continues on next page ►

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 41

Table of Contents

Michael D. Stafferi

2015 STI Performance Metrics	Weight	Criteria Range	Maximum Performance Based Eligibility Range		Actual Performance	Maximum Eligible Payout Achieved	
			(%)	(\$)		(%)	(\$)
Core Kidney Care Adjusted Operating Income	70%	\$1,550 million to \$1,625 million ¹	25% - 100%	\$210,000 - \$840,000	\$1,858 million ¹	100%	\$840,000
Kidney Care Catheter Rate	15%	13.35% to 13.15% (lower is better) and 15% better than industry	50% - 100%	\$90,000 - \$180,000	13.06%	100%	\$180,000
Kidney Care Non Acquired Growth	15%	4.3% to 4.8% ²	50% - 100%	\$90,000 - \$180,000	3.9%	0%	\$0
Total Eligible STI Bonus						85%	\$1,020,000
Total Actual STI Bonus						85%	\$1,020,000

¹ Criteria range represents the top 75% of the public guidance range for fiscal year 2015 for our Kidney Care division of the time this performance metric was developed. Core Kidney Care Adjusted Operating Income is a subset of Kidney Care Adjusted Operating Income that excludes certain non-core business units. Actual Performance represents actual Adjusted Operating Income for our Kidney Care division.

² For relative context, overall industry growth in 2013 (the latest information available as of 3/31/16) was 3.5% and the compound annual growth rate from 2008 to 2013 was 3.8%. The foregoing data are based on the 2015 Annual Data Report, United States Renal Data System, Table D.1 "Percentages and counts of reported ESRD patients, by treatment modality." This includes the results of our Company, without which the industry growth rates would be lower.

Dennis L. Kogod

2015 STI Performance Metrics	Weight	Criteria Range	Maximum Performance Based Eligibility Range		Actual Performance	Maximum Eligible Payout Achieved	
			(%)	(\$)		(%)	(\$)
HCP Adjusted Operating Income	30%	\$238 million to \$275 million ¹	25% - 100%	\$150,000 - \$500,000	\$240 million	25%	\$150,000
Specified HCP Market Adjusted Operating Income	30%	Range related to internal budget	25% - 100%	\$150,000 - \$500,000	Below budget	0%	\$0
International Adjusted Operating Income	20%	Range related to internal budget	25% - 100%	\$100,000 - \$400,000	Below budget	0%	\$0
HCP Star Metrics	20%	Customized index range	30% - 100%	\$120,000 - \$400,000	Internal index value	86.2%	\$344,859
Total Eligible STI Bonus						24.7%	\$494,859
Total Actual STI Bonus						10%	\$200,000 ²

¹ The percentage of maximum bonus for which Mr. Kogod is eligible is determined based on the top 75% of the guidance range for fiscal year 2015 for our HealthCare Partners division provided to our investors with our fourth quarter 2014 earnings release, the latest guidance range available to the Compensation Committee at the time it approved this performance condition.

² The Compensation Committee exercised negative discretion to reduce Mr. Kogod's STI bonus to \$200,000 as a result of underperformance in our HealthCare Partners division and our international business.

Supplemental STI Program for 2015

The 2015 Supplemental STI Program is a one-time program created under the 2011 Plan to provide our non-CEO NEOs

Under the 2013 cash-based LTI Program, the maximum payout an NEO could receive was 150%, whereas other non-NEO executives could receive additional amounts by participating in a funding pool, the size of which was a function

cash incentive award opportunities that are: (1) tied to 2015 operating results in the dialysis and related lab services operating segment and (2) comparable to that of other non-NEO executives. Mr. Thiry was not eligible to participate in the 2015 Supplemental STI Program because his LTI awards are all equity-based.

The cash-based LTI Program the Company created in early 2013 contemplated a payout of at least 50% of target to the program participants if the 2015 adjusted operating income for the dialysis and related lab services operating segment exceeded \$1,597 million, and a payout of at least 150% if the 2015 adjusted operating income was at least or exceeded \$1,742 million.

of 2015 adjusted operating income for the dialysis and related lab services operating segment in excess of \$1,742 million. The reason for this restriction on NEOs was that any payout beyond 150% under the program was to be based on a retrospective non-formulaic assessment of each individual participant of the program, and payment based on such a retrospective non-formulaic assessment for NEOs would not be tax-deductible to the Company.

When it became clear that the Kidney Care NEOs were the primary drivers of the 2015 adjusted operating income for the dialysis and related lab services operating segment, the Compensation Committee implemented the 2015 Supplemental STI Program to

Table of Contents

Compensation Discussion and Analysis

give the Kidney Care NEOs an opportunity to earn additional compensation comparable to non-NEO executives. Each NEO was eligible for an incremental 0% to 250% payout (in addition to the 150% formulaically earned under the 2013 cash-based LTI Program) to the extent the 2015 adjusted operating income for the dialysis and related lab services operating segment exceeded \$1,742 million (the threshold for 150% payout under the 2013 cash-based LTI Program). To be eligible for the maximum 250% payout under the 2015 Supplemental STI Program, the 2015 adjusted operating income for the dialysis and related lab services operating segment would have to be at least \$2,143 million. Since the 2015 adjusted operating income for the dialysis and related lab services operating segment was \$1,857 million, the NEOs were eligible for an incremental 72% payout. Specifically, Messrs. Rodriguez and Kogod each had a target under the 2013 cash-based LTI Program of \$3,300,000 and earned 150%, or \$4,950,000, based on the 2015 adjusted operating income for the dialysis and related lab services operating segment exceeding the threshold for 150% payout, payable 50% in 2016 and 50% in 2017. In addition, each was eligible for an incremental 72%, or \$2,363,661, under the 2015 Supplemental STI Program. Similarly, Mr. Staffieri had a target under the 2013 cash-based LTI Program of \$1,732,500 and earned 150%, or \$2,598,750, payable 50% in 2016 and 50% in 2017. In addition, he was eligible for an incremental 72%, or \$1,240,922 under the 2015 Supplemental STI Program. Messrs. Rodriguez and Staffieri received the maximum eligible amounts under the 2015 Supplemental STI Program because both NEOs were determined to be instrumental in driving the results for the 2015 dialysis and related lab services operating segment. The Compensation Committee exercised its negative discretion for Mr. Kogod, who transitioned from Kidney Care to HCP in March 2014, given his minimal role in dialysis and related lab services, resulting in Mr. Kogod receiving no amount under the 2015 Supplemental STI Program. All amounts under the 2015 Supplemental STI Program were paid to Messrs. Rodriguez and Staffieri in 2016.

Long-Term Incentive Program (LTI Program) for 2015

LTI program awards are granted pursuant to the 2011 Plan. Our LTI program is designed to provide a link to long-term stockholder value through equity awards for all executives, while also providing a more direct tie to our various lines of business for which executives are responsible through cash-based performance awards targeting internal operating performance metrics consistent with our existing compensation philosophy.

Equity Awards

While we emphasize stock-based compensation, we do not designate a target percentage of total compensation as stock-based. We instead maintain discretion to respond to changes in executives and Company performance and related objectives, as well as to changes in remaining relative values that have yet to be vested. We believe that our emphasis on stock-based compensation creates an alignment of interests between our executives and our stockholders. Grants of equity awards also serve as an important tool for attracting and retaining executives. To vest in equity awards and earn the full benefit of the award, executives must remain employed for a multi-year vesting period, typically over four years, which reinforces a culture in which the Company's long-term success takes precedence over volatile and unsustainable short-term results.

Each year, the Compensation Committee recommends to the full Board an aggregate equity award pool that will be available for grants to all eligible recipients of equity awards, based on (i) the historical amounts granted, (ii) the amount of equity held by participants that is currently in-the-money, (iii) the number of shares we expect to be forfeited due to anticipated departures, and (iv) the number of shares that will likely be required both to retain and incentivize our highest-potential and highest-performing employees and to attract new employees we expect to hire during the coming year. The Compensation Committee may also recommend the establishment of special purpose share budgets for proposed interim grants. After considering such recommendations, the Board approves a budget and delegates authority to the Compensation Committee to make awards to our executive officers and other employees. The equity awards that are granted to our executives are generally made annually (typically in the first half of the year). Discretionary interim awards to our executives may be made during the year to address special circumstances, such as retention concerns, promotions and special performance recognition awards, and new hire awards. Our annual equity awards are generally awarded upon the completion of performance reviews and in connection with the Compensation Committee's decision and review process regarding other forms of direct compensation. The timing of the interim grants is contingent upon individual circumstances. Under the terms of the 2011 Plan, awards are granted with an exercise or base price not less than the closing price of our common stock on the date of grant. Furthermore, the 2011 Plan prohibits repricing or replacing underwater stock options or stock appreciation rights without prior stockholder approval.

Continues on next page ►

Table of Contents

Stock-settled Stock Appreciation Rights

The majority of our equity awards to executives are in the form of stock-settled stock appreciation rights, which only derive value if the market value of our common stock increases. The economic value and tax and accounting treatment of SSARs are comparable to those of stock options, but SSARs are less dilutive to our stockholders because only shares with a total value equal to the grantee's gain (the difference between the fair market value of the base shares and their base price) are ultimately issued. SSARs are granted with a base price not less than the closing price of our common stock on the date of grant and vest based on the passage of time. SSARs granted in 2015 vest 50% on each of June 2, 2018 and June 2, 2019.

Performance Stock Units

As part of our compensation program, we also award PSUs to our top executives who become one of the NEOs in any given year. PSUs are granted under the 2011 Plan and typically vest based on a combination of accomplishment of performance metrics and passage of time over a period of three or more years, but the Compensation Committee may approve alternative vesting schedules based on performance, timing of vesting of individual outstanding grants and other retention related factors.

A minimum of 50% of the CEO's equity compensation and 25% of each of Messrs. Rodriguez and Staffieri's equity compensation is awarded in the form of PSUs, which fully vest in four years (50% on June 2, 2018, and 50% on June 2, 2019) so long as performance goals have been met. Based on the level of achievement, more or less than 100% of the target PSUs can vest based on the achievement of the underlying performance. Mr. Hilger was not granted PSUs due to his interim status as Chief Financial Officer.

The tables below summarize the criteria range and percent range of target PSUs for each of the 2015 PSU performance metrics and detail the relative weightings of each 2015 PSU performance metric for Messrs. Thiry, Rodriguez and Staffieri. The performance periods for these metrics run through 2017, or in the case of Relative TSR through March 31, 2019 and, therefore, we are not able to present performance against these metrics at this time. Given the market and operating conditions at the time the targets were set, the target vesting levels were designed to be achievable with strong management performance, while maximum vesting levels were designed to be difficult to achieve.

2015 PSU Performance Metrics	Criteria Range	Percent of Target PSUs
Kidney Care Quality Incentive Program	10% to 40% (below rest of industry)	50% - 100%
Kidney Care Non Acquired Growth	3.85% to 4.70%	50% - 150%
HCP New Market Success	2 to 6 markets that meet threshold	50% - 200%
HCP New Market Adjusted Operating Income	50% to 200% of internal goal	50% - 200%
Davita Rx Specialty Drugs Contracts	50% to 200% of internal goal	50% - 200%
Paladina Members	180% to 541% growth over 3 years	50% - 200%
Village Health Hospital Admission Rate	Range tied to internal goal	50% - 200%
Relative TSR	40 th percentile to 90 th percentile	50% - 200%

2015 PSU Performance Metrics	Performance Metrics Weightings		
	Kent J. Thiry	Javier J. Rodriguez	Michael D. Staffieri
Kidney Care Quality Incentive Program	10%	20%	20%
Kidney Care Non Acquired Growth	10%	20%	20%
HCP New Market Success	7.5%		
HCP New Market Adjusted Operating Income	7.5%		
Davita Rx Specialty Drugs Contracts	5%		
Paladina Members	5%		
Village Health Hospital Admission Rate	5%	10%	10%
Relative TSR	50%	50%	50%

Table of Contents

Compensation Discussion and Analysis

Cash-Based Performance Awards

In 2015, the Compensation Committee granted cash-based performance awards to Messrs. Rodriguez, and Staffieri. Mr. Thiry received all of his 2015 LTI awards in the form of equity (SSARs and PSUs). Mr. Kogod's cash-based performance award for 2014 and his cash-based and equity awards for 2015 were delayed to 2016, when cash-based performance awards for 2014 and cash and equity-based awards for 2015 will be made to other executives of the Company's HCP division. Since there was no long-term cash-based incentive plan at HCP, and no such plan had previously existed at HCP, the grant of cash-based performance awards to HCP executives was delayed to allow time for the proper structuring of a long-term cash-based incentive plan. In addition, because the value of the cash-based award is linked to the value of the equity-based awards, the 2015 equity awards to HCP executives were also delayed to 2016. As a result, LTI awards for HCP executives in 2016, including Mr. Kogod, will appear greater than a typical annual grant since they will effectively represent grants for multiple years.

The Compensation Committee determines the target award value for NEOs' cash-based performance awards in a manner similar to how it determines the amount of equity awards to grant; that is, based on individual and Company historical and expected performance, including an executive's ability to influence the targeted performance measure. The aggregate target value of cash-based performance awards available for allocation to our executives is approved by the full Board for administration by the Compensation Committee along with the aggregate equity award pool.

The cash-based performance awards granted in 2015 will vest on April 1, 2016, subject to the NEO's continued employment and the achievement of performance conditions relating to adjusted operating income of the Company's dialysis and related lab services segment in 2017. Under the terms of the 2011 Plan, the maximum annual amount of any cash-based performance awards payable to any executive is \$10,000,000 in a 12 month period. However, the Compensation Committee established target award values for each of Messrs. Rodriguez, Staffieri and Hilger at the time of grant at amounts substantially lower than the maximum under the 2011 Plan.

In early 2016, Messrs. Rodriguez, Staffieri, Kogod and Hilger received payouts under the 2013 long-term cash-based performance awards granted under the

Company's 2011 Plan. Payouts under the 2013 long-term cash-based performance awards are paid 50% in early 2016 and 50% in early 2017. The payment in 2017 is not subject to any incremental performance conditions, but only to continued employment at the time of vesting, April 1, 2017. Mr. Rodriguez and Mr. Kogod each earned \$4,950,000. Mr. Staffieri earned \$2,598,750, and Mr. Hilger earned \$309,375 for performance exceeding the maximum 150% payout level as a result of adjusted operating income achieved for the dialysis and related lab services operating segment of \$1,857 million for fiscal year 2015 compared to a target of \$1,669 million at the 100% payout level. These earned amounts were paid 50% in 2016, and the remaining 50% will be paid in 2017. In addition, as discussed above under "Supplemental STI Program for 2015," Messrs. Rodriguez, Kogod and Staffieri were eligible for additional amounts subject to negative discretion based on exceptional performance above the maximum 150% payout level under the 2013 long-term cash-based incentive program. They became eligible for these additional amounts through the 2015 STI program put in place in early 2015 to make their incentive award opportunity tied to 2015 operating results in the dialysis and related lab services operating segment comparable to that of other non-NEO executives, while maintaining the additional discipline of negative discretion by the Compensation Committee. Please see "Supplemental STI Program for 2015" for further information regarding these payouts.

Determining LTI Program Award Amounts

The Compensation Committee reviews the annual LTI program award recommendations for our NEOs and other executives in advance of the grant date with the input of our CEO and the committee's outside compensation consultant, Compensia. Based upon a review of equity award shares available, their dilutive effect on stockholders, long-term share budgeting restrictions, cash-based performance award dollars available and recommendations from management, the Compensation Committee recommends for Board approval the aggregate equity and cash LTI program award pools for the year. In considering how to distribute the equity and cash-based performance award units in the respective LTI program award pools, our CEO, together with a team that includes other senior executives, gives differential attention to high-potential individuals whom the Company believes will be the future senior leaders of the Company, and to other high-performing individuals whose performance in their current positions exceeded expectations.

Continues on next page ►

Table of Contents

Each such high-potential and/or high-performing employee is then individually reviewed, from a holistic perspective, starting with a review of such employee's historical compensation, including his or her initial base salary, any base salary increases during his or her tenure with the Company and performance cash bonuses and equity and long-term cash-based incentive award grants over his or her career at the Company. A determination is then made as to the amount and number of cash and equity LTI program award units that should be granted and the appropriate vesting schedules and performance conditions that should be implemented for such awards in order to retain and continue to motivate these high-quality, high-performing individuals. Our goal is to achieve fairness in compensation and motivate performance over the course of multiple years, which is the reason we take into account all compensation that has been awarded to such individuals over their respective careers at the Company when making prospective award decisions.

The Compensation Committee also evaluates the market competitiveness of the Company's compensation for its NEOs and other executive officers by analyzing its historical and proposed compensation changes in light of compensation practices among its comparator peer group as provided in an annual assessment by Compensia, the Compensation Committee's independent compensation consultant.

After taking into account the elements set forth above, the Compensation Committee approved LTI program award grants to our NEOs in 2015, except for Mr. Thiry, whose LTI program award grant was approved by the independent members of the Board as required by the committee's charter. All of the SSARs, PSUs and cash-based performance awards granted to our NEOs were granted in June 2015 after the completion of the review and approval by the Compensation Committee, and with respect to Mr. Thiry, by the independent members of the Board. The table below shows the aggregate number of shares subject to SSARs and PSUs, and the base target value of the cash-based performance awards granted to each of our NEOs in 2015, who remained executive officers as of December 31, 2015.

2015 Long-term Incentive Awards	Shares Subject to SSARs (#)	Shares Subject to PSUs (#)	Shares Subject to RSUs (#)	Target Cash-Based Performance Award Value (\$)
Kent J. Thiry	179,041	48,323	—	—
Javier J. Rodriguez	48,551	12,564	—	4,550,000
Michael D. Staffieri	40,284	3,624	—	2,625,000
Dennis L. Kogod	—	—	—	—
James K. Hilger	5,968	—	1,492	250,000

The 2015 SSAR, PSU and RSU awards above vest 50% on each of June 2, 2018 and June 2, 2019, the third and fourth anniversaries, respectively, of the grant date. In each case, vesting is subject to the NEO's continued employment and, in the case of PSUs, the achievement of the underlying performance conditions. The cash-based performance awards vest 100% on April 1, 2018, subject to the NEO's continued employment and the achievement of performance conditions relating to adjusted operating income of the Company's dialysis and related lab services segment in 2017. Given the market and operating conditions at the time the targets were set, the target vesting levels were designed to be achievable with strong management performance.

Executive Compensation Program for 2016

We are using performance metrics consistent with 2015 for our 2016 STI Program. We are currently in the process of finalizing the 2016 LTI Program, and anticipate that the broad structure will remain the same as for 2015. Consistent with our practice, we also plan to reach out to our stockholders for feedback on compensation of our executive officers and consider any changes and adjustments to our compensation policies and practices suggested by our stockholders.

Personal Benefits and Perquisites

As described above, our compensation program for NEOs emphasizes compensation based on performance and compensation which serves to align our NEOs' interests with those of our stockholders. As a result, the Compensation Committee has determined that the Company should provide few perquisites to NEOs. We believe that the perquisites and personal benefits that we provide support important attraction and retention objectives. We also consider the extent to which the perquisite or personal benefit provided serves to enhance the performance of our NEOs in light of the demands on these individuals' time. The perquisites and personal benefits available to our NEOs are reviewed annually by the Compensation Committee.

The Compensation Committee has authorized the personal use of fractionally-owned or chartered corporate aircraft by some of our NEOs. The Compensation Committee believes that access to an aircraft for personal travel enables our NEOs to maximize their work hours, particularly in light of their demanding business travel schedules. One of the Compensation Committee's objectives is to ensure that our NEOs are afforded adequate flexibility to allow for sufficient personal time in light of the significant demands of the Company. The Compensation Committee and our CEO allocate a fixed number of

Table of Contents

Compensation Discussion and Analysis

hours for personal use by identified NEOs and consider the allocated amount as part of the NEO's total compensation. The Compensation Committee and our CEO use their discretion when determining the number of allocated hours and displace other forms of compensation that otherwise would have been awarded to the NEO.

Our CEO is authorized by the Compensation Committee to use a fractionally-owned or chartered corporate aircraft for business purposes and long-distance commuting, and for a fixed number of hours per year for personal use instead of additional cash compensation that would have otherwise been paid. Other executives of the Company are authorized on a limited basis to use a fractionally-owned or chartered corporate aircraft for a fixed number of hours for business purposes and to a much lesser extent for a fixed number of hours per year for personal use. As part of our CEO's aggregate compensation package, the Compensation Committee approves a fixed number of hours for personal use each year and unused hours from the prior year are available for use the following year. When determining the number of hours of personal use of aircraft to award, the Compensation Committee takes into consideration Mr. Thiry's overall compensation package. If Mr. Thiry were to exceed the fixed number of hours for personal use that is unrelated to business or long-distance commuting in a given year, the excess hours of personal use would offset the number of hours approved by the Compensation Committee the following year for personal use or Mr. Thiry would be required to compensate us directly, although historically he has not exceeded the hours authorized for personal use. The Compensation Committee reviews all business and personal use of the aircraft annually, including detailed passenger logs with special attention to mixed business and personal use and required reimbursements to the Company.

Deferred Compensation Program

Our deferred compensation program permits certain employees, including our NEOs, to defer compensation at the election of the participant or at the election of the Company. We maintain a Deferred Compensation Plan which allows certain employees, including our NEOs, to defer a percentage of their base salary, cash bonus and other compensation as identified by the Company. We do not utilize deferred compensation as a significant component of compensation and there are no Company contributions thereto or above-market returns available thereunder.

Severance and Change of Control Arrangements

We have entered into employment agreements with each of our NEOs. These agreements, among other things, provide for severance benefits in the event of a termination of employment in certain circumstances, including, with respect to certain NEOs, the departure of the NEO following a change of control of our Company. Each agreement is individually negotiated and the terms vary. When entering into employment agreements with our NEOs, we attempt to provide severance and change of control benefits which strike a balance between providing sufficient protections for the NEO while still providing post-termination compensation that we consider reasonable and in the interests of the Company and our stockholders. See "Potential Payments Upon Termination or Change of Control" beginning on page 61 of this Proxy Statement for a description of the severance and change of control arrangements set forth in our employment agreements with the NEOs.

The terms of individual agreements vary but under our current stock-based award agreements, accelerated vesting of stock-based awards is generally triggered when a change of control event occurs and either the acquiring entity fails to assume, convert or replace the stock-based award or the grantee's employment is terminated following a change of control or if the executive resigns for "good reason" or is terminated by the Company without "cause" as provided in his or her applicable employment agreement, all within a certain period of time after the effective date of the change of control event. The additional acceleration provisions in our stock-based award agreements further serve to secure the continued employment and commitment of our NEOs prior to or following a change of control. See "Potential Payments Upon Termination or Change of Control" beginning on page 61 of this Proxy Statement for more information regarding accelerated vesting under our stock-based award agreements.

Dr. Menzel stepped down as our Chief Financial Officer effective March 30, 2015, and in accordance with his then-existing compensation arrangement, received his base salary of \$510,000 over a 12-month period beginning on May 5, 2015.

Continues on next page ►

Table of Contents

Process for Determining NEO Compensation

Role of Independent Compensation Committee

Our executive compensation and benefits programs are designed and administered under the direction and control of the Compensation Committee. Our Compensation Committee, composed solely of independent directors, reviews and approves our overall executive compensation program, strategy and policies and sets the compensation of our executive officers.

When recruiting new executives, the Compensation Committee and our CEO evaluate the comparative compensation of executives within the Company with similar levels of responsibility, the prior experience of the executive and expected contributions to Company performance. Thereafter, each executive's compensation is reviewed annually by the Compensation Committee and CEO, and considered for adjustment based on individual performance and other factors.

When evaluating performance, we base compensation decisions on an assessment of Company and individual performance over the year, taking individual accomplishments into consideration in light of the totality of circumstances together with individual potential to contribute to the Company's future growth. We believe that all of our NEOs have the ability to influence overall Company policies and performance and, accordingly, should be accountable for Company-wide performance as well as the areas over which they have direct influence. The differences in total annual compensation levels among the NEOs are based on their individual roles and responsibilities within the Company and their relative individual performance. The Compensation Committee uses its judgment in awarding compensation to our NEOs in accordance with the overall objectives of the Company's compensation program.

The Compensation Committee takes into consideration a number of factors when determining the elements and amounts of compensation awarded to our NEOs, including individual performance, overall financial and non-financial performance of the Company for the year, individual skill sets and experience relative to industry peers, readiness for promotion, past and expected future performance, the importance and difficulty of achieving future Company and individual objectives, the value of

each executive's outstanding equity awards, aggregate historical compensation, levels of responsibility and performance relative to other executives within the Company, importance to the Company and difficulty of replacement. The Compensation Committee also gives significant weight to our clinical performance and quality of patient care. Accordingly, Company-wide patient clinical outcomes and improvements in quality of patient care, and each NEO's contributions in those areas, can have a significant impact on NEO compensation.

The Company-wide factors taken into consideration by the Compensation Committee include, but are not limited to, the following:

- overall revenue growth, increases in our treatment volume, market share increases, improvements in controlling treatment costs, operating income growth, operating margin growth and increases in earnings per share;
- healthcare regulatory compliance initiatives;
- improved strategic positioning;
- improved positioning of the Company for continued growth and diversification;
- improved organizational capabilities;
- patient growth and geographic expansion;
- relationships with private payors;
- improved clinical outcomes, vaccination rates and other measures of quality of care;
- relationships with medical directors and other physicians involved in our patient care;
- selection and implementation of improved financial, operating and clinical information systems;
- management performance in attracting and retaining high-performing employees throughout our organization and succession planning;
- implementation of successful public policy efforts;
- good corporate citizenship; and
- advancement of strategic business initiatives supporting our mission to be the provider, partner and employer of choice.

The Compensation Committee retains discretion as to how to weigh these factors. There is no formal weighting of the

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individual elements considered and no particular elements are required to be considered with respect to a given individual or in any particular year.

48

Table of Contents

Compensation Discussion and Analysis

When determining annual compensation for our NEOs, other than for our CEO, the Compensation Committee works closely with our CEO to review each individual's performance for the year and determine such NEO's compensation. Shortly following the end of each year, our CEO provides his assessment of each NEO's performance during the year based on his personal experience with the individual, the NEO's achievement of success in areas determined to be significant to the Company, and any changes in responsibility levels. The Compensation Committee also considers performance discussions that have taken place at the Board and Compensation Committee level regarding the NEOs, retention objectives and the future growth potential of the individual executive. Our CEO recommends to the Compensation Committee the amounts of cash and stock-based compensation for each of the NEOs. The Compensation Committee considers the recommendations made by the CEO regarding the other NEOs but retains the discretion to deviate from those recommendations. Neither the CEO nor other members of management provide a recommendation to the Compensation Committee with regard to the CEO's compensation.

The Compensation Committee evaluates our CEO's performance at the same time it sets the compensation of the other NEOs. When evaluating the performance of our CEO and making decisions about his compensation, the Compensation Committee considers overall Company performance as part of the assessment of our CEO's performance, in addition to the achievement of specific objectives to determine his compensation. The Compensation Committee also considers a self-assessment prepared by our CEO. As part of this self-assessment, our CEO reviews with the Compensation Committee the overall annual management objectives of the Company and his participation in the attainment, or level of responsibility for the shortfall, of such objectives. Approximately every other year, the Compensation Committee engages an outside independent consultant to conduct an in-depth analysis of our CEO's performance as a manager during the year. The most recent assessment took place in 2015. This evaluation involves a rigorous assessment of our CEO's

performance by members of the senior management team. This assessment is reviewed by the Board and the Compensation Committee and is one of the many factors considered when making compensation decisions. As further described below, the Compensation Committee's independent compensation consultant provides the Compensation Committee with an analysis of comparative market data on the cash, stock-based compensation and total compensation for senior executives, including the CEO, at a group of comparable companies within our industry. The compensation package for our CEO is approved by the independent members of the Board after the Compensation Committee's recommendation for approval.

Role of Independent Compensation Consultant

The Compensation Committee has selected and directly retains the services of Compensia, an independent national compensation consulting firm. The Compensation Committee has the sole authority to retain or replace Compensia in its discretion. Compensia does not provide consulting services to the Company and may not provide such services without prior approval of the chair of the Compensation Committee. Accordingly, Compensia only provides compensation consulting services to the Compensation Committee, and works with the Company's management only on matters for which the Compensation Committee provides direction and is responsible. The Compensation Committee has assessed the independence of Compensia pursuant to the rules of the SEC and NYSE and concluded that Compensia's work for the Compensation Committee does not raise any conflicts of interest. The Compensation Committee periodically seeks input from Compensia on a range of external market factors, including evolving compensation trends, appropriate peer companies and market survey data. Compensia also provides general observations on the Company's compensation program, but it does not determine or recommend the amount or form of compensation for the NEOs.

Continues on next page ►

Table of Contents

Market Competitiveness

We evaluate the overall competitiveness of our executives' total direct compensation each year in order to assist in executive retention. In 2014 and 2015, the Compensation Committee retained Compensia to perform a comprehensive market analysis of our executive compensation programs and pay levels and based upon the recommendation of Compensia adopted a revised comparator peer group in late 2014 to be used to evaluate 2014 bonus payouts and 2015 compensation decisions.

Compensia provided the Compensation Committee with an analysis of comparative market data on the cash, stock-based compensation and total compensation for senior executives at the companies within our comparator peer group. In addition to public executive compensation data, the Compensation Committee reviewed the compensation practices of our comparator peer group for purposes of benchmarking and understanding the general compensation practices of our peers. Our comparator peer group consists of the following companies, which are all in the health care services, diagnostics, managed care and solutions markets:

Company ¹	1-Year TSR ²	3-Year Compound Annual TSR ²	Market Capitalization (in millions) ³	Net Income for Last 4 Quarters (in millions) ⁴	Revenue for Last 4 Quarters (in millions) ³
Abbott Laboratories ⁴	-13.6%	5.6%	\$55,740	\$4,423	\$20,405
Aetna ⁴	11.9%	29.7%	\$35,593	\$2,390	\$60,227
Anthem ⁴	-1.7%	28.4%	\$34,089	\$2,560	\$79,158
Baxter International ⁴	-3.1%	2.0%	\$20,044	\$988	\$9,968
Cerene Corp.	13.7%	42.2%	\$7,468	\$355	\$22,760
Community Health Systems, Inc.	-54.4%	-17.6%	\$2,422	\$158	\$19,437
HCA Holdings, Inc.	-1.7%	22.7%	\$27,744	\$2,129	\$39,678
Laboratory Corporation of America Holdings	-2.1%	7.9%	\$11,381	\$437	\$8,680
Molina Healthcare, Inc.	7.9%	24.1%	\$3,075	\$143	\$14,178
Quest Diagnostics Incorporated	-5.6%	6.5%	\$9,391	\$709	\$7,493
Tenet Healthcare, Inc.	-35.9%	-11.3%	\$2,871	\$(140)	\$18,634
Thermo Fisher Scientific ⁴	6.0%	23.0%	\$52,775	\$1,975	\$16,985
Universal Health Services, Inc.	10.2%	28.1%	\$11,072	\$681	\$9,042
WeCare Health Plans ⁴	4.3%	14.4%	\$3,352	\$119	\$13,890
Summary Statistics:					
75 th Percentile	7.4%	25.6%	\$32,503	\$2,091	\$22,171
50 th Percentile	-1.7%	18.6%	\$11,227	\$895	\$17,800
25 th Percentile	-5.0%	6.0%	\$4,381	\$207	\$10,949
DaVita	-10.6%	5.2%	\$14,079	\$270	\$13,782
DaVita Percentage Rank	18%	22%	56%	27%	31%

¹ The Company's peer group was compiled by Compensia and approved by the Compensation Committee. The following companies were deleted from the Company's 2014 peer group in late 2015 due to differences in size and/or business model or the peer group company ceasing to be an independent publicly-traded company: Calamaran, Health Net, HealthSouth, Humana, MEDNAX and Omnicare. These companies, however, were included in the Company's peer group at the beginning of the year to evaluate initial 2015 compensation decisions.

² Data as of January 29, 2016.

³ Financial data generally publicly available as of January 29, 2016.

⁴ Added to the Company's comparator peer group in late 2015.

Our 2015 comparator peer group includes a diverse representation of various health care services, diagnostics, managed care, and solutions markets because we compete in these broad industry groups for executive talent. The Compensation Committee, in conjunction with Compensia, reviews the composition of

this group annually and makes adjustments to the composition of the group as it deems appropriate in order to provide a fairly consistent measure for comparing executive compensation. We believe that our comparator peer companies are comparable to us in their size, as measured by market capitalization, net

Table of Contents

Compensation Discussion and Analysis

income and revenues. Compensation paid by this comparator peer group is representative of the compensation we believe is required to attract, retain and motivate our executive talent.

The Compensation Committee considered the comparator peer group together with market data information analysis from Compensia and other factors, in determining 2015 base salary amounts and LTI program awards granted in April and June 2015, respectively. The comparator peer group together with market data and analysis from Compensia and other factors were considered by the Compensation Committee in determining 2016 base salary amounts and 2015 performance bonuses, and will be used in determining LTI program awards expected to be granted in 2016.

The Compensation Committee considered Compensia's analysis (based on publicly disclosed compensation practices) of the compensation of executives serving in similar positions at comparable companies to obtain a general understanding of current compensation practices in our industry. The analysis provided by Compensia was used to provide context for the compensation decisions made by the Compensation Committee, but the Compensation Committee's decisions were not directly related to or otherwise based upon the comparative data. Instead, the Compensation Committee used this comparative data as one of many factors considered to set the compensation for our NEOs. The Compensation Committee also used the analysis as a tool to assess how well the Company is implementing its core compensation objective of awarding compensation weighted heavily in favor of variable compensation tied to performance.

In approving executive compensation, the Compensation Committee considered the Company's market capitalization, which is at the 56th percentile of our

comparator peer group, and the Company's size, in terms of net income and revenue, which is at the 27th and 31st percentiles, respectively, of our comparator peer group. The Compensation Committee also considered each NEO's roles and responsibilities within the Company, individual performance, Company performance and internal pay equity in addition to the results of the competitive pay analysis.

Risk Considerations in Our Compensation Program

The Compensation Committee, with the assistance of Compensia, conducted a review of the Company's material compensation policies and practices applicable to its employees, including its executive officers. Based on this review, the Compensation Committee concluded that these policies and practices do not create risks that are reasonably likely to have a material adverse effect on the Company. The key features of the executive compensation program that support this conclusion include:

- a balance between cash and equity compensation;
- a balance between short-term and long-term performance focus;
- short-term incentive opportunities are capped and are not linked to any one specific goal;
- severance payments are limited to 3x base salary and bonus;
- equity awards have meaningful vesting requirements;
- a clawback policy that permits the Board to recover annual bonuses and longer-term incentive and equity-based compensation from executive officers and members of the Board;
- stock ownership guidelines; and
- significant independent Compensation Committee oversight.

Compensation Policies and Practices

We are committed to strong governance standards with respect to our compensation program, procedures and practices. We believe that the following aspects of our compensation program are indicative of this commitment.

Management Share Ownership Policy

We have a share ownership policy that applies to members of our management team at the executive level. The management share ownership policy is similar to our share ownership policy that applies to all non-employee members of

page 15 of this Proxy Statement. The purpose of the policy is to ensure that our executive officers accumulate a meaningful ownership stake in the Company over time by retaining a specified financial interest in our common stock. Both shares owned directly and shares underlying vested but unexercised stock appreciation rights, restricted stock units, and stock

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the Board described on

options are included in

Continues on next page ►

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 51

Table of Contents

the determination of whether the share ownership guidelines are met. The total net realizable share value retained must have a current market value of not less than the lower of 25% of the total equity award value in excess of \$100,000 realized to date by the executive (since promotion to Vice President); or a specific multiple of the executive's base salary. The salary multiple requirement for our current NEOs is 5.0 for Mr. Thiry, and 3.0 for Mr. Rodriguez, Mr. Kogod, and Mr. Staffieri. Mr. Hilger is not subject to the requirements under this policy because he is serving as our chief financial officer on an interim basis. As of December 31, 2015, all of the NEOs met or exceeded the guidelines under our share ownership policy.

Policy Regarding Clawback of Bonuses and Incentive Compensation

In 2010, the Board adopted a clawback policy that permits the Board to recover annual bonuses and longer-term incentive and equity-based compensation from executive officers and non-employee members of the Board whose fraud or intentional misconduct was a significant contributing factor to the Company having to restate all or a portion of its financial statements. In December 2014, the policy was further amended to add significant misconduct as another possible clawback triggering event, in accordance with the executive financial compensation recoupment requirements under the Corporate Integrity Agreement.

This new provision applies to all senior vice presidents and above of the Company's domestic dialysis business, in addition to the executive officers and non-employee members of the Board. The clawback policy allows for the recovery of any bonus or incentive compensation paid to those executive officers or directors, the cancellation of restricted or deferred stock awards and outstanding stock awards granted to those executive officers or directors, and the reimbursement of any gains realized that are attributable to such awards to the fullest extent permitted by law. The policy allows for the foregoing actions to the extent that the amount of incentive compensation was calculated based upon the achievement of certain financial results that were subsequently reduced due to a restatement; the executive officer or director engaged in any fraud or intentional misconduct that was a significant contributing factor to the Company having to restate its financial statements; where the amount of the bonus or incentive compensation that would have been awarded to the officer had the financial results been properly reported would have been lower than the amount actually awarded; and, where the amount of the bonus or incentive compensation that was awarded to the officer would not have been awarded had any significant misconduct been known. The Company will not seek to recover bonuses or incentive or equity-based compensation paid or vested more than three years prior to the date the applicable restatement is disclosed or the significant misconduct is discovered.

Tax and Accounting Considerations

Deduction Limit

When reviewing compensation matters, the Compensation Committee considers the anticipated tax treatment of various payments and benefits to the Company and, when relevant, to its executives. Section 162(m) of the Internal Revenue Code generally disallows a tax deduction for compensation in excess of \$1 million paid to the chief executive officer and the three other most highly compensated NEOs employed at the end of the year (other than the chief financial officer), such executives are referred to as "covered employees."

Certain compensation is specifically exempt from the deduction limit to the extent that it is "performance-based" as defined in Section 162(m). While the Compensation Committee recognizes the desirability of preserving and strives to maintain the deductibility of

payments made to the NEOs, the Compensation Committee believes that it must maintain flexibility in its approach in order to structure a program that it believes to be the most effective in attracting, motivating and retaining the Company's key executives.

Accounting for Stock-Based Compensation

The Company accounts for stock-based compensation in accordance with FASB ASC Topic 718, which requires the Company to recognize compensation expense for share-based payments (including SSARs, RSUs, PSUs and other forms of equity compensation). FASB ASC Topic 718 is taken into account by the Compensation Committee in determining to issue various types of equity awards, considering the natural economic exchange ratios implied by their approximate respective fair values.

Table of Contents

Compensation Committee Report

The Compensation Committee of the Board is currently composed of four independent directors. The Compensation Committee oversees the Company's compensation program on behalf of the Board. The Compensation Committee reviewed and discussed the Compensation Discussion and Analysis set forth in this Proxy Statement with management.

Based on the Compensation Committee's review and discussion with management, the Compensation Committee recommended to the Board that the Compensation Discussion and Analysis be included in the Company's Proxy Statement for the Company's 2016 annual meeting of stockholders and the Company's annual report on Form 10-K.

COMPENSATION COMMITTEE

Pamela M. Arway, Chair
Paul J. Diaz
Peter T. Grauer
Roger J. Valine

The information contained above under the caption "Compensation Committee Report" will not be considered "soliciting material" or to be "filed" with the SEC, nor will that information be incorporated by reference into any future filing under the Securities Act of 1933 or the Securities Exchange Act of 1934, except to the extent that we specifically incorporate it by reference into a filing.

Table of Contents

Executive Compensation

2015 Summary Compensation Table

Name and Principal Position	Year	Salary (\$)	Bonus ¹ (\$)	Stock Awards ² (\$)	Option Awards ³ (\$)	Non-Equity Incentive Plan Compensation ⁴ (\$)	All Other Compensation ⁵ (\$)	Total (\$)
Kent J. Thiry Chairman of the Board of Directors	2015	1,200,000	—	3,720,140	3,422,476	2,225,186	471,020	11,038,822
	2014	1,200,000	—	4,905,159	4,558,730	2,610,000	517,134	13,791,023
Chief Executive Officer and Chief Executive Officer, HealthCare Partners	2013	1,148,077	—	—	12,272,760	3,000,000	676,420	17,089,257
Javier J. Rodriguez Chief Executive Officer, Kidney Care	2015	800,000	—	967,239	889,850	9,013,851	164,818	11,835,566
	2014	800,000	—	1,378,459	1,278,238	8,142,500	151,140	11,749,338
Michael D. Staffieri Chief Operating Officer, Kidney Care	2015	765,385	—	—	3,780,880	1,600,000	13,245	6,159,610
	2014	583,270	3,415	278,994	770,053	4,859,672	84,719	6,560,123
Dennis L. Kogod President, HealthCare Partners and Chief Executive Officer, International	2015	800,000	—	—	—	5,150,000	120,441	6,070,441
	2014	800,000	200,000	667,422	1,860,796	5,142,500	104,792	8,775,510
	2013	800,000	—	—	2,970,770	1,100,000	90,042	4,860,812
James K. Hilger Interim Chief Financial Officer, and Chief Accounting Officer	2015	366,635	185,000	125,059	114,082	309,375	360	1,110,511
	2014	350,000	225,000	124,953	116,302	1,082,500	336	1,909,091
	2013	350,000	500,000	—	189,049	—	544	839,593
Gerry E. Manzoni Former Chief Financial Officer	2015	188,306	—	—	—	—	510,204	698,512
	2014	510,000	44,548	—	—	—	480	555,028
	2013	147,116	65,484	—	1,824,718	—	45	1,838,360

¹ The amounts reported in this column for 2015 represent annual performance bonuses for non-STIP participants, namely Mr. Hilger, discretionary bonuses, including relocation bonuses, earned with respect to 2015. The cash component of our 2015 short-term incentive program (the "2015 STI program") under the DaVita HealthCare Partners Inc. 2011 Incentive Award Plan is included in the "Non-Equity Incentive Plan Compensation" column.

² The amounts shown in this column reflect restricted and performance stock unit awards and represent the aggregate grant date fair value of all such awards granted to the executive during the year as estimated by the Company in accordance with FASB ASC Topic 718. In accordance with SEC rules, the amounts included in the Stock Awards column for the performance stock unit awards granted during 2015 are calculated based on the most probable outcome of the performance conditions for such awards on the grant date. If the most probable outcome of the performance conditions as of grant date had been maximum performance, then the grant date fair value of the PSUs would have been as follows: Mr. Thiry — \$5,137,787; Mr. Rodriguez — \$1,191,700; and Mr. Staffieri — \$343,750. See Note 19 to the Consolidated Financial Statements included in our Annual Report on Form 10-K for the year ended December 31, 2015 for a discussion of the relevant assumptions used in calculating these amounts pursuant to FASB ASC Topic 718.

³ The amounts shown in this column reflect SSAR awards and represent the aggregate grant date fair value of all such awards granted to the executive during the year as estimated by the Company in accordance with FASB ASC Topic 718. See Note 19 to the Consolidated Financial Statements included in our Annual Report on Form 10-K for the year ended December 31, 2015 for a discussion of the relevant assumptions used in calculating these amounts pursuant to FASB ASC Topic 718.

⁴ For 2013, the amounts shown in this column constitute amounts earned under the Company's expired employee incentive program (EIP). For 2014 and 2015, the amounts shown in this column represent amounts earned for performance periods ending in 2014 and 2015, respectively. For 2015, these amounts include the 2015 STI program and 2013 Cash LTI program. In early 2016, Messrs. Rodriguez, Staffieri, Kogod and Hilger received payouts under the 2013 long-term cash-based performance awards and the 2015 Supplemental STI program which was put in place in early 2015 to make their incentive award opportunity tied to 2015 operating results in the dialysis and related lab services operating segment comparable to that of other non-NEO executives, while maintaining the additional discipline of negative discretion by the Compensation Committee, all granted under the Company's 2011 Incentive Award Plan. As a result of these two performance-based cash awards, Mr. Rodriguez earned \$7,313,861 for performance at the 221.6% payout level, Mr. Kogod earned \$4,950,000 for performance at the 150% payout level as the Compensation Committee exercised negative discretion to reduce the payout, Mr. Staffieri earned \$3,839,672 for

Table of Contents

Executive Compensation

performance at the 221.6% payout level, all as a result of adjusted operating income achieved for the dialysis and related lab services operating segment of \$1.857 million for fiscal year 2015 compared to a target of \$1.658 million at the 100% payout level.

Name	2015 STI Program	2015 Supplemental STI Program	2013 Cash LTI Program	Total Non-Equity Incentive Plan Compensation
Kent J. Thiry	\$2,225,186	—	—	\$2,225,186
Javier J. Rodriguez	\$1,700,000	\$2,363,661	\$4,950,000	\$9,013,661
Michael D. Staffieri	\$1,020,000	\$1,240,922	\$2,586,750	\$4,859,672
Dennis L. Kogod	\$200,000	—	\$4,950,000	\$5,150,000
James K. Hilger	—	—	\$309,375	\$309,375
Dr. Garry E. Menzel	—	—	—	—

The awards are reported for the year with respect to which they were earned, regardless of when the award is paid. Please see "Compensation Discussion and Analysis — Elements of Compensation — Short-Term Incentive Program (STI Program) for 2015" in this Proxy Statement for a discussion of the performance criteria under the 2015 STI program.

- 5 Amounts included in this column are set forth by category below. The amounts disclosed, other than use of a fractionally-owned or chartered corporate aircraft, are the actual or share of actual costs to the Company of providing these benefits. Because a fractionally-owned or chartered corporate aircraft is used primarily for business purposes, we do not include in incremental cost the fixed costs that do not change based on usage. The incremental cost to us of personal use of a fractionally-owned or chartered corporate aircraft, including use for commuting, is calculated based on the variable operating costs related to the operation of the aircraft, including fuel costs and landing fees, trip-related repairs and maintenance, catering and other miscellaneous variable costs. Fixed costs that do not change based on usage, such as pilot salaries, training, utilities, depreciation, management fees, taxes and general repairs and maintenance are excluded. The value of the personal use of a fractionally-owned or chartered corporate aircraft by our NEOs is included in their personal income in accordance with applicable tax regulations.

Name	Year	Aircraft Usage (\$)	Life Insurance Premiums (\$)	Termination Benefits (\$)	Total All Other Compensation (\$)
Kent J. Thiry	2015	\$489,857	\$1,153	—	\$471,020
Javier J. Rodriguez	2015	\$164,336	\$480	—	\$164,816
Michael D. Staffieri	2015	\$64,239	\$480	—	\$64,719
Dennis L. Kogod	2015	\$119,879	\$562	—	\$120,441
James K. Hilger	2015	—	\$360	—	\$360
Dr. Garry E. Menzel	2015	—	\$204	\$510,000	\$510,204

- * For purposes of calculating the incremental costs to the Company of each NEO's personal use of Company aircraft, the total cost of the flight is allocated to personal use based upon the relative ratio of personal mileage to total mileage. Costs for fuel, ground costs, catering costs, landing fees, domestic passenger fees and federal excise tax charges are also included, if applicable.

Continues on next page ►

Table of Contents

The following table sets forth information concerning awards made to each of the NEOs under the Company's equity compensation plans during 2015.

2015 Grants of Plan-Based Awards

Name	Grant Date ¹	Estimated Future Payouts Under Non-Equity Incentive Plan Awards			Estimated Future Payouts Under Equity Incentive Plan Awards ⁴			All Other Stock Awards: Number of Shares of Stock or Units (#)	All Other Options Awards: Number of Securities Underlying Options (#) ⁵	Exercise or Base Price of Option Awards (\$/Sh)	Grant Date Fair Value of Stock and Option Awards (\$) ⁶
		Threshold (\$)	Target (\$)	Maximum (\$)	Threshold (#)	Target (#)	Maximum (#)				
Kent J. Thiry	— ¹	—	2,225,188	3,600,000	—	—	—	—	—	—	—
	6/2/2015	—	—	—	36,243	48,323	65,236	—	—	—	3,720,140
	6/2/2015	—	—	—	—	—	—	—	179,041	\$83.82	3,422,478
Javier J. Rodriguez	— ¹	—	1,700,000	2,000,000	—	—	—	—	—	—	—
	— ²	—	2,363,681	8,250,000	—	—	—	—	—	—	—
	6/2/2015 ³	2,275,000	4,550,000	10,000,000	—	—	—	—	—	—	—
	6/2/2015	—	—	—	9,424	12,564	15,077	—	—	—	967,239
	8/2/2015	—	—	—	—	—	—	—	46,551	\$83.82	889,850
Michael D. Staffieri	— ¹	—	1,020,000	1,200,000	—	—	—	—	—	—	—
	— ²	—	1,240,822	4,331,250	—	—	—	—	—	—	—
	6/2/2015 ³	1,312,500	2,625,000	10,000,000	—	—	—	—	—	—	—
	6/2/2015	—	—	—	2,719	3,624	4,349	—	—	—	278,994
	6/2/2015	—	—	—	—	—	—	—	40,284	\$83.82	770,053
Dennis L. Kogod ⁷	— ¹	—	200,000	2,000,000	—	—	—	—	—	—	—
	— ²	—	—	8,250,000	—	—	—	—	—	—	—
	6/2/2015 ³	125,000	250,000	1,000,000	—	—	—	—	—	—	—
James K. Hilger	6/2/2015	—	—	—	—	—	—	1,492	—	—	125,058
	6/2/2015	—	—	—	—	—	—	—	5,968	\$83.82	114,082
Dr. Gary E. Menzel ⁷	—	—	—	—	—	—	—	—	—	—	—

¹ Represents applicable amounts for our 2015 short-term incentive program (2015 STI program) under the Company's 2011 Incentive Award Plan. The amount in the "Maximum" column represents the maximum amount the executive was eligible to earn under the 2015 STI Program if all performance criteria were achieved at their highest payout level. Since 2015 is now complete, the amount in the "Target" column represents the payout amounts awarded under the 2015 STI program, considering both the formulaic criteria and any further negative discretion the Committee applied thereunder. Since the Committee may use discretion to reduce amounts awarded to zero, there are no fixed threshold amounts under the 2015 STI Program. Accordingly this table reflects a zero amount in the "Threshold" column.

² Represents applicable amounts for our 2015 Supplemental STI Program as described in further detail beginning on page 42.

³ Represents long-term cash-based performance awards granted in June 2015 (2015 cash LTI program awards) under the Company's 2011 Incentive Award Plan. For a description of these 2015 cash LTI awards, see "Compensation Discussion and Analysis — Elements of Compensation — Long-term Incentive Program (LTI Program) for 2015" in this Proxy Statement.

⁴ This number represents performance stock unit awards awarded under the Company's 2011 Incentive Award Plan. The PSU awards above vest 50% each on June 2, 2018 and June 2, 2019, subject to the NEO's continued employment and the achievement of the underlying performance conditions. For a description of the PSUs, see "Compensation Discussion and Analysis — Elements of Compensation — Long-Term Incentive Program (LTI Program) for 2015 — Equity Awards — Performance Stock Units" in this Proxy Statement.

⁵ This number represents SSARs awarded under the Company's 2011 Incentive Award Plan. The SSARs vest 50% each in the third and fourth years from the date of grant, subject to the NEO's continued employment. For a description of the SSARs, see "Compensation Discussion and Analysis — Elements of Compensation — Long-Term Incentive Program (LTI Program) for 2015 — Equity Awards — Stock-settled Stock Appreciation Rights" in this Proxy Statement.

⁶ The amounts for SSARs and performance stock unit awards are the aggregate grant date fair values of each award determined pursuant to FASB ASC Topic 718 and, in the case of the performance stock unit awards, are based upon the probable outcome of the applicable performance conditions on the grant date. See Note 19 to the Consolidated Financial Statements included in our Annual Report on Form 10-K for the year ended December 31, 2015 for

a discussion of the relevant assumptions used in calculating grant date fair value pursuant to FASB ASC Topic 718.

- ⁷ Mr. Kogod received no LTI program awards during the year ended December 31, 2015 and Dr. Menzel received no grants of plan-based awards for the year ended December 31, 2015.

Table of Contents

Executive Compensation

The following table sets forth information concerning outstanding SSARs and unvested stock awards held by each of the NEOs at December 31, 2015.

2015 Outstanding Equity Awards at Fiscal Year-End

Name	Grant Date	Option Awards			Option Expiration Date	Stock Awards		Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Other Rights that Have Not Vested (\$) ¹
		Number of Securities Underlying Unexercised Options (#) Exercisable	Number of Securities Underlying Unexercised Options (#) Unexercisable	Option Exercise Price (\$)		Number of Shares or Units of Stock That Have Not Vested (#)	Market Value of Units of Stock That Have Not Vested ¹ (\$)	
Kent J. Thiry	12/18/2012	500,000	500,000 ⁴	\$55.34	12/18/2017	—	—	—
	3/20/2013	—	900,000 ³	\$59.52	3/20/2018	—	—	—
	4/24/2014	—	282,339 ³	\$69.38	4/24/2019	—	—	—
	6/2/2015	—	179,041	\$3.82	6/2/2020	—	—	—
	12/18/2012	—	—	—	—	72,064 ⁵	5,023,581 ⁵	—
	4/24/2014	—	—	—	—	—	—	63,022 ² 4,393,264
Javier J. Rodriguez	6/2/2015	—	—	—	—	—	—	48,323 ³ 3,368,595
	4/13/2011	218,987 ³	—	\$43.35	4/13/2016	—	—	—
	12/8/2011	80,000 ⁶	— ³	\$38.95	12/8/2016	—	—	—
	12/18/2012	58,250 ⁴	56,250 ⁴	\$55.34	12/18/2017	—	—	—
	3/19/2013	—	280,000 ³	\$58.94	3/19/2018	—	—	—
	4/24/2014	—	79,228 ³	\$69.38	4/24/2019	—	—	—
	6/2/2015	—	46,551 ³	\$3.82	6/2/2020	—	—	—
	12/18/2012	—	—	—	—	14,063 ⁵	980,332 ⁵	—
	12/18/2012	—	—	—	—	22,403 ⁵	1,561,713 ⁵	—
Michael D. Staffieri	4/24/2014	—	—	—	—	—	—	17,685 ² 1,232,821
	6/2/2015	—	—	—	—	—	—	12,564 ⁸ 875,836
	3/28/2011	40,000 ³	—	\$41.51	3/28/2016	—	—	—
	8/9/2011	36,668 ⁷	3,332 ⁷	\$37.19	8/9/2016	—	—	—
	12/18/2012	12,600 ³	12,600 ³	\$55.34	12/18/2017	—	—	—
	3/19/2013	—	50,800 ³	\$58.94	3/19/2018	—	—	—
	4/24/2014	—	25,929 ³	\$69.38	4/24/2019	—	—	—
	6/2/2015	—	40,284 ³	\$3.82	6/2/2020	—	—	—
	12/18/2012	—	—	—	—	1,350 ⁵	94,109 ⁵	—
Dennis L. Kogod	12/18/2012	—	—	—	—	3,584 ⁵	249,841 ⁵	—
	4/24/2014	—	—	—	—	—	—	5,788 ² 403,481
	6/2/2015	—	—	—	—	—	—	3,624 ⁸ 252,629
	4/13/2011	250,000 ³	—	\$43.35	4/13/2016	—	—	—
	12/18/2012	56,250 ⁴	56,250 ⁴	\$55.34	12/18/2017	—	—	—
	3/19/2013	—	220,000 ³	\$58.94	3/19/2018	—	—	—
	4/24/2014	—	115,248 ³	\$69.38	4/24/2019	—	—	—
	12/18/2012	—	—	—	—	36,466 ⁵	2,542,045 ⁵	—
	4/24/2014	—	—	—	—	—	—	8,575 ² 597,763
	12/18/2012	20,000 ⁴	20,000 ⁴	\$55.34	12/18/2017	—	—	—
	3/19/2013	—	14,000 ³	\$58.94	3/19/2018	—	—	—
	4/24/2014	—	7,203 ³	\$69.38	4/24/2019	—	—	—

James K. Hilger	6/2/2015	—	5,968 ¹	\$83.82	6/2/2020	—	—	—	—
	12/18/2012	—	—	—	—	3,983 ⁵	277,655 ⁵	—	—
	4/24/2014	—	—	—	—	1,801 ⁹	125,548 ⁹	—	—
	8/2/2015	—	—	—	—	1,492 ¹⁰	104,007 ¹⁰	—	—
Dr. Garry E. Menzel									
No Awards Outstanding									
at 12/31/2015									

¹ The market value of shares or units of stock that have not vested reflects the \$69.71 closing price of our common stock on December 31, 2015, as reported by the NYSE.

² These PSUs vest 50% each on May 15, 2017 and May 15, 2018, subject to achievement of the performance conditions for PSUs. The amounts listed here are the target number of PSUs awarded.

Continues on next page ►

Table of Contents

- 3 These SSARs vest 50% on the third and fourth anniversaries of the grant date.
- 4 These remaining SSARs vest 50% on April 1, 2015 and 50% on April 1, 2016.
- 5 These remaining RSUs vest 50% on May 15, 2015 and 50% on May 15, 2016.
- 6 These SSARs vest 33% on the second, third and fourth anniversaries of the grant date.
- 7 These SSARs vest 50% on the second anniversary and 6.33% every three months thereafter.
- 8 These performance stock units vest 50% each on June 2, 2018 and June 2, 2019, subject to the performance conditions for PSUs. The amounts listed here are the target number of shares awarded.
- 9 These RSUs vest 50% each on May 15, 2017 and May 15, 2018.
- 10 These RSUs vest 50% each on June 2, 2018 and June 2, 2019.

58

Table of Contents

Executive Compensation

The following table sets forth information concerning the exercise of stock options and SARs and the vesting of stock awards held by each of the NEOs during 2015.

2015 Option Exercises and Stock Vested

Name	Option Awards		Stock Awards	
	Number of Shares Acquired on Exercise (#)	Value Realized on Exercise (\$) ¹	Number of Shares Acquired on Vesting (#)	Value Realized on Vesting (\$) ²
Kent J. Thiry	1,000,000	\$39,919,985	72,064	\$5,871,775
Javier J. Rodriguez	48,000	\$1,980,165	36,466	\$2,972,001
Michael D. Staffieri	217,000	\$8,657,189	4,934	\$402,022
Dennis L. Kogod	—	—	36,466	\$2,971,250
James K. Hilger	17,500	\$679,298	3,983	\$324,535
Dr. Garry E. Menzel	—	—	—	—

¹ Value realized on exercise is determined by subtracting the exercise or base price from the market price of our common stock at exercise, and multiplying the remainder by the number of shares exercised.

² Value realized on vesting is determined by multiplying the number of shares underlying RSUs by the closing price for our common stock on the date of vesting, as reported by the NYSE.

No Pension Benefits

The Company does not have a defined benefit pension plan in which any employee, including the NEOs, can participate to receive payments or other benefits at, following, or in connection with retirement.

Nonqualified Deferred Compensation

The following table sets forth information concerning the Company's nonqualified deferred compensation plans.

2015 Nonqualified Deferred Compensation

Name	Executive Contributions in Last FY (\$)	Registrant Contributions in Last FY (\$)	Aggregate Earnings in Last FY (\$) ¹	Aggregate Withdrawals/Distributions (\$)	Aggregate Balance at Last FYE (\$) ²
Kent J. Thiry Deferred Compensation Plan	\$1,928,077 ³	—	(32,977)	—	\$10,387,128 ⁴
Javier J. Rodriguez Voluntary Deferral Plan	—	—	(36,520)	—	\$573,297
Michael D. Staffieri	—	—	—	—	—
Dennis L. Kogod Executive Retirement Plan	—	—	\$14,562	—	\$328,798
James K. Hilger	—	—	—	—	—

¹ None of the earnings in this column are included in the 2015 Summary Compensation Table because they are not preferential or above market.

² This amount is reported in the "Salary" column in the 2015 Summary Compensation Table.

³ Mr. Thiry deferred \$1,928,077 in 2015 into the Deferred Compensation Plan, and \$2,076,923 in 2014 and \$385,557 in 2013 into the Voluntary Deferral Plan.

⁴ Mr. Hilger, Mr. Staffieri and Dr. Menzel did not participate in any of the Company's nonqualified deferred compensation plans in 2015.

Continues on next page ►

Table of Contents

Voluntary Deferral Plan and Deferred Compensation Plan

The 2015 Nonqualified Deferred Compensation Table presents amounts deferred under our Voluntary Deferral Plan and our Deferred Compensation Plan, which replaced the Voluntary Deferral Plan effective January 1, 2015.

Contributions

Under the Voluntary Deferral Plan, participants could defer (i) up to 50% of their base salary, (ii) all or a portion of their annual bonus payment that is earned in the same year as their base salary but payable in the following year and (iii) all or a portion of their other compensation as determined by the Company for deferrals prior to 2015. Under the Deferred Compensation Plan, participants may defer i) up to 50% of their base salary, and (ii) all or a portion of their annual bonus payment that is earned in the same year as their base salary but payable in the following year. Under both plans, deferred amounts are credited with earnings or losses based on the rate of return of one or more investment alternatives selected by the participant from among the investment funds selected by the Company.

Participants may change their investment elections daily. We do not make company contributions to participants' accounts under either the Voluntary Deferral Plan or the Deferred Compensation Plan. All participant contributions are irrevocably funded into a rabbi trust for the benefit of those participants. Assets held in the trust are subject to the claims of the Company's general creditors in the event of the Company's bankruptcy or insolvency until paid to the plan participants.

Payment of benefits

Distributions are generally paid out in cash at the participant's election. Under the Voluntary Deferral Plan, distributions can be made commencing in the first or second year following retirement or in a specified year at least three to four years after the deferral election was effective, and participants can elect to receive distributions in the form of one, five, ten, fifteen or twenty annual installments. Under the Deferred Compensation Plan, distributions can be made

commencing in the second year following the year to which the deferral election applies, after separation from service, or on any other scheduled payment date, and participants can elect to receive either a lump sum distribution or annual installments over any period from two to twenty years; provided, that, if the Deferred Compensation Plan balance does not exceed \$20,000, a lump sum will be paid. If the participant has not elected a specified year for payout and the participant has a separation from service, distributions generally will be paid in a lump sum cash distribution after separation from service.

In the event of a participant's unforeseeable emergency, the plan administrator may, in its sole discretion, authorize the cessation of deferrals by a participant, provide for immediate distribution to a participant in the form of a lump sum cash payment to cover the unforeseeable emergency, or provide for such other payment schedule as the plan administrator deems appropriate.

Executive Retirement Plan

The table also presents amounts deferred under our Executive Retirement Plan. The Executive Retirement Plan was assumed by the Company from Gambro Healthcare, Inc. following our acquisition of Gambro Healthcare in October 2005. Amounts contributed to the plan were based on a percentage of an executive's annual base salary and such contributions were made prior to our assumption of the plan. We did not make any contributions to the Executive Retirement Plan following our assumption of the plan, and effective February 1, 2006, we amended the plan to eliminate the obligation to make further contributions under the plan. All amounts contributed under this plan and currently in deferred accounts are fully vested. Deferred amounts are credited with earnings or losses based on the rate of return of one or more investment alternatives selected by the participant from among the investment funds selected by the Company. Participants may change their investment elections daily. All contributions are irrevocably funded into a rabbi trust for the benefit of plan participants. Assets held in the trust are subject to the claims of the Company's general creditors in the event of the Company's bankruptcy or insolvency until paid to the plan participants. Benefits under the Executive Retirement Plan are distributed upon separation from service from the Company.

Table of Contents

Executive Compensation

Potential Payments Upon Termination or Change of Control

General Terms and Definitions

For purposes of the table below:

"Cause" is defined in Mr. Thiry's employment agreement as any of the following: (i) conviction of a felony; (ii) any act of fraud or dishonesty resulting or intended to result directly or indirectly in personal enrichment at the expense of the Company; (iii) repeated failure or refusal by the executive to follow policies established by the Board or written directives of the Board that goes uncorrected for a period of 30 consecutive days after notice of such failure or refusal, and that is material and willful and has a material adverse effect on the Company's business; or (iv) a material breach of the executive's employment agreement that goes uncorrected for a period of 30 consecutive days after written notice has been provided to the executive.

Involuntary termination for "Material Cause" occurs if the Company terminates employment for any of the following reasons: (i) conviction of a felony or plea of no contest to a felony; (ii) any act of fraud or dishonesty in connection with the performance of the executive's duties; (iii) repeated failure or refusal by the executive to follow lawful policies or directives reasonably established by the CEO of the Company or his designee that goes uncorrected for a period of 10 consecutive days after written notice has been provided to the executive; (iv) a material breach of the executive's employment agreement; (v) any gross or willful misconduct or gross negligence by the executive in performance of the executive's duties; (vi) egregious conduct by the executive that brings the Company or any of its subsidiaries or affiliates into public disgrace or disrepute; (vii) an act of unlawful discrimination, including sexual harassment; (viii) a violation of the duty of loyalty or of any fiduciary duty; or (ix) exclusion or notice of exclusion of the executive from participating in any federal health care program. With respect to Mr. Staffieri's employment agreement, clause "(iv)" also includes a breach of the executive's Noncompetition, Nonsolicitation and Confidentiality Agreement.

"Material Cause" is defined in the employment agreement of Mr. Kogod as any of the following: (i) conviction of a felony or plea of no contest to a felony; (ii) the adjudication by a court of competent jurisdiction that the executive has committed any act of

fraud or dishonesty resulting or intended to result directly or indirectly in personal enrichment at the expense of the Company; (iii) repeated failure or refusal by the executive to follow policies or directives reasonably established by the CEO of the Company or his designee that goes uncorrected for a period of 30 consecutive days after written notice has been provided to the executive; (iv) a material breach of the executive's employment agreement that goes uncorrected for a period of 30 consecutive days after written notice has been provided to the executive; (v) any gross or willful misconduct or gross negligence by the executive in the performance of his duties; (vi) egregious conduct by the executive that brings the Company or any of its subsidiaries or affiliates into public disgrace or disrepute; (vii) an act of unlawful discrimination, including sexual harassment; (viii) a violation of the duty of loyalty or of any fiduciary duty; or (ix) exclusion or notice of exclusion of the executive from participating in any federal health care program.

Except with respect to Mr. Thiry, as noted below, a "Change of Control" means (i) any transaction or series of transactions in which any person or group (within the meaning of Rule 13d-5 under the Exchange Act and Sections 13(d) and 14(d) of the Exchange Act) becomes the direct or indirect "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), by way of a stock issuance, tender offer, merger, consolidation, other business combination or otherwise, of greater than 50% of the total voting power (on a fully diluted basis as if all convertible securities had been converted and all warrants and options had been exercised) entitled to vote in the election of directors of the Company (including any transaction in which the Company becomes a wholly-owned or majority-owned subsidiary of another corporation), (ii) any merger or consolidation or reorganization in which the Company does not survive, (iii) any merger or consolidation in which the Company survives, but the shares of the Company's common stock outstanding immediately prior to such merger or consolidation represent 40% or less of the voting power of the Company after such merger or consolidation, and (iv) any transaction in which more than 40% of the Company's assets are sold. However, despite the occurrence of any of the above-described events, a "Change of Control" will not have occurred if Mr. Thiry remains the CEO of the Company for at least one year after the Change of Control or becomes the CEO or executive chair of the surviving company with which the Company merged or consolidated and remains in that position for at least one year after the Change of Control.

Continues on next page ▶

Table of Contents

"Good Cause" means the occurrence of the following events without the executive's express written consent: (i) the Company materially diminishes the scope of the executive's duties and responsibilities; or (ii) the Company materially reduces the executive's base compensation. Notwithstanding the above, the occurrence of any such condition shall not constitute Good Cause unless the executive provides notice to the Company of the existence of such condition not later than 90 days after the initial existence of such condition, and the Company shall have failed to remedy such condition within 30 days after receipt of such notice.

With respect to Mr. Thiry's employment agreement, "Good Reason" means during the employment period, without the written consent of the executive, any one or more of the following (provided that an isolated, insubstantial or inadvertent action not taken in bad faith or failure not occurring in bad faith which is remedied by the Company promptly after receipt of notice thereof given by the executive shall not constitute Good Reason): (i) the assignment to the executive of any duties inconsistent in any material and adverse respect with the executive's then current duties and responsibilities; (ii) the material and adverse change in the executive's titles or positions; (iii) reduction in the executive's base salary or target annual incentive opportunity, unless such reductions are part of an across-the-board reduction that applies to all senior executives of the Company and takes effect prior to a Change in Control (as defined below for Mr. Thiry); or (iv) any material breach by the Company of the employment agreement, that is not corrected within 30 days after notice of such breach.

For purposes of the definition of "Good Reason" in Mr. Thiry's employment agreement above, a "Change of Control" means (i) any transaction or series of transactions in which any person or group (within the meaning of Rule 13d-5 under the Exchange Act and Sections 13(d) and 14(d) under the Exchange Act) becomes the direct or indirect "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), by way of a stock issuance, tender offer, merger, consolidation, other business combination or otherwise, of greater than 40% of the total voting power (on a fully diluted basis as if all convertible securities had been converted and all warrants and options had been exercised) entitled to vote in the election of directors of the Company (including any transaction in which the Company becomes a wholly-owned or majority-owned subsidiary of another corporation), (ii) consummation of any

merger or consolidation in which the shares of the Company's common stock outstanding immediately prior to such merger or consolidation represent 50% or less of the voting power of the corporation resulting from such merger or consolidation, or, if applicable, the ultimate parent corporation of such corporation, (iii) during any twenty-four month period, individuals who, as of the beginning of such period, constitute the Board (the "Incumbent Board") cease for any reason to constitute at least a majority of such Board; provided that any individual who becomes a director of the Company subsequent to the beginning of such period whose election, or nomination for election by the Company's stockholders, was approved by the vote of at least a majority of the directors then comprising the Incumbent Board shall be deemed a member of the Incumbent Board; and provided further, that any individual who was initially elected as a director of the Company as a result of an actual or threatened solicitation by a person other than the Board for the purpose of opposing a solicitation by any other person with respect to the election or removal of directors, or any other actual or threatened solicitation of proxies or consents by or on behalf of any person other than the Board shall not be deemed a member of the Incumbent Board, (iv) consummation of any transaction in which all or substantially all of the Company's assets are sold, or (v) the approval by the Company's stockholders of a plan of complete liquidation or dissolution of the Company; provided, however, that no transaction contemplated by clauses (i) through (iv) above shall constitute a Change of Control if the person acting as the CEO of the Company for the twelve months prior to such transaction continues as the CEO or executive chairman of the Board of Directors of the Company or becomes the CEO or executive chairman of the Board of Directors of the entity that has acquired control of the Company as a result of such transaction (the "Acquiror") immediately after such transaction and remains the CEO or executive chairman of the Board of Directors of the Company or the Acquiror for not less than twelve months following the transaction, and further provided, that in the event that the person acting as the CEO of the Company for the twelve months prior to such transaction ceases to be CEO or executive chairman of the Board of Directors of the Company or of the Acquiror during the twelve months following the transaction, a Change of Control shall be deemed to have occurred on the date on which such person ceases to be CEO or executive chairman of the Board of Directors of the Company or the Acquiror.

Table of Contents

Executive Compensation

Severance Payments and Benefits

The following tables and summary set forth the Company's payment obligations pursuant to the terms of the employment agreements for each of our NEOs, under the circumstances described below, assuming that their employment was terminated on December 31, 2015. For a description of the value of stock-based awards held by Messrs. Thiry, Rodriguez, Staffieri, Kogod, and Hilger that are subject to accelerated vesting upon a Change of Control, see "— Accelerated Vesting of Stock-Based Awards" below.

	Payment of Base Salary (or multiple thereof) in effect at termination for a specified period following termination	Bonus ¹	Continued Health Benefits for a Specified Period Following Termination	Office and Secretarial Assistance	Tax Gross-Up	Total Value
Kent J. Thiry						
Death	—	\$2,225,186 ²	—	—	—	\$2,225,186
Disability	—	\$2,225,186 ²	—	—	—	\$2,225,186
Involuntary Termination without Cause	\$12,015,000 ³	\$2,225,186 ⁴	\$74,670 ⁵	\$308,787 ⁵	—	\$14,623,643
Involuntary Termination without Cause (prior to age 62) ²	\$6,007,500 ⁶	\$2,225,186 ⁴	\$74,670 ⁵	\$308,787 ⁵	—	\$8,616,143
Resignation for Good Reason	\$12,015,000 ³	\$2,225,186 ⁴	\$74,670 ⁵	\$308,787 ⁵	—	\$14,623,643
Javier J. Rodriguez						
Death	—	—	—	—	—	—
Disability	—	—	—	—	—	—
Involuntary Termination for Other than Material Cause	\$1,200,000 ⁷	\$2,000,000 ¹⁰	—	—	—	\$3,200,000
Resignation for Good Cause	\$1,200,000 ⁸	\$2,000,000 ¹⁰	—	—	—	\$3,200,000
Resignation Following a Good Cause Event after a Change of Control	\$1,600,000 ¹¹	\$2,000,000 ¹⁰	—	—	—	\$3,600,000
Michael D. Staffieri						
Death	—	—	—	—	—	—
Disability	—	—	—	—	—	—
Involuntary Termination for Other than Material Cause	\$800,000 ¹²	—	—	—	—	\$800,000
Good Cause Resignation after a Change of Control	\$800,000 ¹³	—	—	—	—	\$800,000
Dennis L. Kogod						
Death	—	—	—	—	—	—
Disability	—	—	—	—	—	—
Involuntary Termination for Other than Material Cause	\$800,000 ¹⁴	\$200,000 ¹⁵	—	—	—	\$1,000,000
Resignation Following a Good Cause Event Unrelated to a Change of Control	\$800,000 ¹⁴	\$200,000 ¹⁵	—	—	—	\$1,000,000
Resignation Following a Good Cause Event after a Change of Control	\$1,600,000 ¹⁶	\$200,000 ¹⁵	—	—	—	\$1,800,000
James K. Hilger						
Death	—	—	—	—	—	—
Disability	—	—	—	—	—	—
Involuntary Termination for Other than Material Cause	\$375,000 ¹⁷	—	\$23,429 ¹⁸	—	—	\$398,429
Good Cause Resignation after a Change of Control	—	—	—	—	—	—
Dr. Garry E. Menzel						
Involuntary Termination for Other than Material Cause	\$510,000 ¹⁹	—	—	—	—	\$510,000

¹ Does not include any amounts payable to Messrs. Thiry, Rodriguez or Kogod pursuant to our Voluntary Deferral Plan or Deferred Compensation Plan which amounts are included in the 2015 Nonqualified Deferred Compensation Table. Such amounts are currently vested, but payment thereof may be accelerated in the event of death, disability or termination of employment.

² Mr. Thiry (or his estate) will be entitled to receive the amount of any bonus earned and payable but not yet paid for the fiscal year prior to the year in which the termination occurs. On December 31, 2015, Mr. Thiry had fully earned his bonus for 2015, so he would have received the full amount of his annual incentive bonus as reported in the 2015 Summary Compensation Table upon termination.

³ Mr. Thiry will be entitled to receive a lump-sum payment equal to the product of (x) three, and (y) the sum of his base salary in effect as of the date of termination and the Prior Bonus. "Prior Bonus" means the average of the annual incentive bonus earned under the Company's 2011 Incentive Award Plan (including any bonus earned and payable but not yet paid) for the last two fiscal years before the fiscal year in which Mr. Thiry's employment was terminated. The amount reported in the table above reflects the product of (x) three, and (y) the sum of Mr. Thiry's base salary as of December 31, 2015, which was \$1,200,000, and the average of Mr. Thiry's 2014 annual incentive bonus in the amount of \$2,610,000 and Mr. Thiry's 2013 annual incentive bonus in the amount of \$3,000,000.

Continues on next page ►

Table of Contents

- 4 Mr. Thiry will be entitled to receive the amount of any bonus earned and payable but not yet paid for the fiscal year prior to the year in which the termination occurs. Mr. Thiry will also be entitled to receive a prorated annual incentive bonus (based on the actual bonus earned under the objective standards set forth under the Company's 2011 Incentive Award Plan for the fiscal year in which the termination occurs) through and including the date of termination. On December 31, 2015, Mr. Thiry had fully earned his annual incentive bonus for 2015, so he would have received the full amount of his annual incentive bonus as reported in the 2015 Summary Compensation Table upon termination.
- 5 Mr. Thiry will continue to receive his health benefits for the three-year period following termination. The amount reported in the table above is the estimated actual cost of COBRA insurance premiums for Mr. Thiry for the three-year period following termination.
- 6 Mr. Thiry will be entitled to the use of an office and services of an administrative assistant for three years or until he obtains other full-time employment. The amounts above reflect the estimated costs to us of providing the office and secretarial services for three years.
- 7 Mr. Thiry will be entitled to receive the payments set forth in this row in the event that, prior to the date on which Mr. Thiry attains age 62, the Board gives Mr. Thiry written notice that the term of his employment agreement shall not be extended.
- 8 Mr. Thiry will be entitled to receive a lump-sum payment equal to the product of (x) one and one-half, and (y) the sum of his base salary in effect as of the date of termination and the Prior Bonus (as defined above). The amount reported in the table above reflects the product of (x) one and one-half, and (y) the sum of Mr. Thiry's base salary as of December 31, 2015, which was \$1,200,000, and the average of Mr. Thiry's 2014 annual incentive bonus in the amount of \$2,610,000 and Mr. Thiry's 2013 annual incentive bonus in the amount of \$3,000,000.
- 9 Mr. Rodriguez will be entitled to receive his salary for the 18-month period following his termination without material cause or resignation for good cause. As of December 31, 2015, Mr. Rodriguez's base salary was \$800,000.
- 10 If Mr. Rodriguez is terminated after April in a given year, he will be entitled to receive a lump-sum payment equal to the bonus paid in the year prior to the termination, pro-rated for the number of months served in the year his employment is terminated. The Company interprets this severance provision to mean the severance is based on the bonus paid "for" the year prior to the year for which a bonus was most recently earned. This severance amount is reported as the bonus paid to Mr. Rodriguez for 2014, which was \$2,000,000.
- 11 Mr. Rodriguez will be entitled to receive his salary for the two-year period following his resignation for good cause following a change in control.
- 12 Mr. Staffieri will be entitled to receive his salary for the one-year period following his termination. As of December 31, 2015, Mr. Staffieri's base salary was \$600,000. Effective March 30, 2016, Mr. Staffieri's base salary was increased to \$700,000.
- 13 Mr. Staffieri will be entitled to receive his salary for the one-year period following his resignation for good cause following a change in control. As of December 31, 2015, Mr. Staffieri's base salary was \$600,000. Effective March 30, 2016, Mr. Staffieri's base salary was increased to \$700,000.
- 14 Mr. Kogod will be entitled to receive his salary for the one-year period following his termination or resignation. As of December 31, 2015, Mr. Kogod's base salary was \$800,000.
- 15 Mr. Kogod will be entitled to receive a lump-sum payment equivalent to the bonus that he had been paid in the year before the termination. The Company interprets this severance provision to mean the severance is based on the bonus paid "for" the year prior to the year for which a bonus was most recently earned. This severance amount is reported as the bonus paid to Mr. Kogod for 2014, which was \$200,000.
- 16 Mr. Kogod will be entitled to receive his salary for the two-year period following his resignation for good cause following a change in control.
- 17 Mr. Hilger will be entitled to receive payment in an amount equal to his salary for the 12-month period following his termination. As of December 31, 2015, Mr. Hilger's base salary was \$375,000. Such payment obligation will be reduced dollar-for-dollar by the amount of any compensation received by Mr. Hilger from another employer during the severance payment period, and Mr. Hilger is obligated to use reasonable efforts to find employment during such period.
- 18 Mr. Hilger will continue to receive his health benefits for the one-year period following termination. The amount reported in the table above is the estimated actual cost of COBRA insurance premiums for Mr. Hilger for the one-year period following termination.
- 19 Dr. Menzel stepped down as our Chief Financial Officer effective March 30, 2015 and is entitled to receive his salary for the one-year period following his termination. As of his termination, Dr. Menzel's base salary was \$510,000, which was paid over a 12-month period beginning on May 5, 2015.

Other Severance Payments and Benefits

The Company's obligation to provide continued health benefits under the circumstances set forth in the tables above is subject to earlier termination in connection with the executive accepting employment with another employer.

of control had occurred. Mr. Thiry has the only remaining legacy agreement that contains a tax gross-up. We have not provided for tax gross-ups in any employment agreements or amended employment agreements entered into after July

In the event of termination as a result of death, the estates of the NEOs identified in the tables above will also receive the proceeds of the respective term life insurance policy for each NEO. The coverage amount for each NEO is as follows: \$1,201,000 for Mr. Thiry, \$500,000 for Mr. Rodriguez, \$500,000 for Mr. Stafferi, \$585,000 for Mr. Kogod and \$375,000 for Mr. Hilger.

Pursuant to the terms of his employment agreement, Mr. Thiry will be eligible to receive a "gross-up" payment to the extent that any payment or benefit received or to be received by him is reduced by tax obligations possibly imposed by Sections 280G or 4999 of the Internal Revenue Code. Assuming a triggering event took place on December 31, 2015, there would not be any tax gross-up amount payable. Moreover, no gross-up would have been payable under his agreement in any of the prior five years if a change

2008.

To receive the severance payments and benefits described above, each NEO must execute the Company's standard severance and general release agreement. In addition, the employment agreements with each of our NEOs include confidentiality provisions that would apply until the confidential information becomes publicly available (other than through breach by the NEO). These employment agreements also include nonsolicitation provisions which prohibit each NEO from soliciting any patient or customer of the Company to patronize a competing dialysis facility or from soliciting any patient, customer, supplier or physician to terminate their business relationship with the Company, for a period of two years following the termination of the NEO's employment. However, with respect to Mr. Kogod, the nonsolicitation provision would apply for a period of one year following termination.

Table of Contents

Executive Compensation

Accelerated Vesting of Stock-Based Awards

For grants and awards of SSARs and/or RSUs to our NEOs, the stock-based award agreements provide that in the event that either (i) in connection with a Change of Control (as defined below), the acquiring entity fails to assume, convert or replace the NEO's options or awards, or (ii) the NEO's employment is terminated within the twenty-four-month period following a Change of Control by the Company (or the acquiring entity) other than for Cause (as defined below) or, if applicable, by the NEO in accordance with the termination for Good Reason provisions of the NEO's employment agreement, if any, then, in any such case, the options or RSU awards shall automatically vest and

become immediately exercisable in their entirety, such vesting to be effective as of immediately prior to the effective date of the Change of Control in the case of (i), and as of the date of termination of the NEO's employment in the case of (ii). For grants of PSUs, upon a Change of Control, all PSU awards immediately vest, and all PSU performance metrics are converted to the relative TSR metric. The number of shares issuable are then determined based on the Company's relative TSR performance (as described in the Compensation Discussion and Analysis) through an ending average price period of the approximately 30 calendar days immediately preceding the Change of Control.

The table below sets forth the value of the Company's obligations upon the automatic vesting of the stock-based awards of our NEOs as described above and assumes that the triggering event took place on December 31, 2015.

Name	Value of SSARs ¹	Value of Stock Awards ²	Tax Gross-Up
Kent J. Thiry ^{3,4}	\$16,448,172	\$5,023,581	—
Javier J. Rodriguez	\$3,850,058	\$2,542,045	N/A
Michael D. Staffieri	\$845,108	\$343,949	N/A
Dennis L. Kogod	\$3,215,774	\$2,542,045	N/A
James K. Hilger	\$440,557	\$507,210	N/A
Garry E. Menzel	—	—	—

¹ Values are based on the aggregate difference between the respective base prices and the closing sale price of our common stock on December 31, 2015, which was \$69.71 per share, as reported by the NYSE.

² Values are based on the aggregate number of shares underlying PSUs and RSUs multiplied by the closing sale price of our common stock on December 31, 2015, which was \$69.71 per share, as reported by the NYSE. Based on the terms of the PSU agreement, as of December 31, 2015, any accelerated PSUs would be valued at \$0.

³ Pursuant to the terms of his employment agreement entered into on July 25, 2008, Mr. Thiry would be entitled to receive a "gross-up" payment to the extent any benefit received is reduced by tax obligations possibly imposed by Sections 280G or 4999 of the Internal Revenue Code. Any such tax gross-up amount would be calculated using a 20% excise tax rate and an approximately 40% individual income tax rate and assumes that the base amount for purposes of Sections 280G and 4999 of the Internal Revenue Code has been allocated between the cash severance and equity components of the change of control benefits in proportion to the amounts of each component. Assuming a triggering event took place on December 31, 2015, there would not be any tax gross-up amount payable.

⁴ Since Mr. Thiry has been employed with the Company for over ten years as of December 31, 2015, 50% of any unvested equity awards vest upon any termination by Mr. Thiry without Cause or for Good Reason. The value of such accelerated vesting is equal to 50% of the amounts set forth in the table.

Definitions Under Stock-Based Award Agreements

For purposes of the stock-based award agreements and the table above:

A "Change of Control" means (i) any transaction or series of transactions in which any person or group (within the meaning of Rule 13d-5 under the Exchange Act and Sections 13(d) and 14(d) of the Exchange Act) becomes the direct or indirect "beneficial owner" (as defined in Rule 13d-3 under the Exchange Act), by way of a stock issuance, tender offer, merger, consolidation, other business combination or otherwise, of greater than 50% of the total voting power (on a

(including any transaction in which the Company becomes a wholly-owned or majority-owned subsidiary of another corporation), (ii) any merger or consolidation or reorganization in which the Company does not survive, (iii) any merger or consolidation in which the Company survives, but the shares of the Company's common stock outstanding immediately prior to such merger or consolidation represent 50% or less of the voting power of the Company after such merger or consolidation, and (iv) any transaction in which more than 50% of the Company's assets are sold.

fully diluted basis as if all convertible securities had been converted and all warrants and options had been exercised) entitled to vote in the election of directors of the Company

Continues on next page ►

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 85

Table of Contents

No transaction will constitute a Change of Control under the stock-based award agreements if both (x) the person acting as the CEO of the Company for the six months prior to such transaction becomes the CEO or executive chairman of the board of directors of the entity that has acquired control of the Company as a result of such transaction immediately after such transaction and remains the CEO or executive chairman of the board of directors for not less than one year following the transaction and (y) a majority of the acquiring entity's board of directors immediately after such transaction consist of persons who were directors of the Company immediately prior to such transaction.

"Cause" means: (1) a material breach by the executive of those duties and responsibilities of the executive which do not differ in any material respect from the duties and responsibilities of the executive during the

90-day period immediately prior to a Change of Control (other than as a result of incapacity due to physical or mental illness) which is demonstrably willful and deliberate on the executive's part, which is committed in bad faith or without reasonable belief that such breach is in the best interests of the Company and which is not remedied in a reasonable period of time after receipt of written notice from the Company specifying such breach; (2) willful misconduct or gross negligence which results in material harm to the Company; (3) the conviction of the executive of, or a plea of *nolo contendere* by the executive to, a felony or other crime involving fraud or dishonesty; or (4) willful violation of Company policies which results in material harm to the Company.

Table of Contents

Compensation of Directors

The following table sets forth information concerning the compensation of our non-employee directors during 2015. Mr. Thiry also serves as a member of the Board. As an executive officer of the Company, Mr. Thiry does not receive any additional compensation for his services as a member of the Board.

2015 DIRECTOR COMPENSATION

Name	Fees Earned (\$) ¹	Stock Awards (\$) ^{2,3,4}	SSAR Awards (\$) ⁵	Total (\$)
Pamela M. Arway	\$155,000	\$94,991	\$89,606	\$339,597
Charles G. Berg	\$229,000	\$94,991	\$89,606	\$393,597
Carol Anthony ("John") Davidson	\$167,500	\$94,991	\$89,606	\$332,097
Barbara J. Desoer	\$18,698	\$22,168	\$14,849	\$55,513
Paul J. Diaz	\$110,000	\$94,991	\$89,606	\$274,597
Peter T. Grauer	\$132,500	\$94,991	\$191,662	\$329,153
John M. Nehra	\$132,500	\$94,991	\$89,606	\$297,097
Dr. William L. Roper	\$127,500	\$94,991	\$89,606	\$292,097
Roger J. Valine	\$117,500	\$94,991	\$89,606	\$282,097

1. Consists of the amounts described below under "Annual Retainers," "Meeting Fees," and "Expense Reimbursement and Per Diem Compensation." With respect to Mr. Grauer, includes the \$37,500 cash portion for service as lead independent director. With respect to Ms. Arway and Messrs. Davidson and Berg, includes the \$50,000 cash portion for service as chair of the Compensation Committee, Audit Committee and Compliance Committee, respectively. With respect to Mr. Nehra and Dr. Roper, includes the \$25,000 cash portion for service as chair of the Public Policy Committee and Clinical Performance Committee, respectively. With respect to Mr. Berg, includes the \$59,000 of additional fees in the aggregate paid to Mr. Berg in his role as the chairman of the Board's Compliance Committee, in overseeing the Corporate Integrity Agreement and the subpoenas received by HCP, at the request of the Board.
2. With respect to Mr. Grauer, includes the \$43,750 equity portion denominated in direct stock issuances for service as lead independent director.
3. The amounts shown in this column reflect the aggregate grant date fair value of all common stock awards, restricted stock units and DSI awards granted to our directors during 2015 as estimated by the Company in accordance with FASB ASC Topic 718. See Note 19 to the Consolidated Financial Statements included in our Annual Report on Form 10-K for the year ended December 31, 2015 for a discussion of the relevant assumptions used in calculating grant date fair value pursuant to FASB ASC Topic 718.
4. The amounts shown in this column reflect the aggregate grant date fair value of all SSAR awards granted to our directors during 2015 as estimated by the Company in accordance with FASB ASC Topic 718. With respect to Mr. Grauer, includes the \$43,750 equity portion denominated in SSARs for service as lead independent director. See Note 19 to the Consolidated Financial Statements included in our Annual Report on Form 10-K for the year ended December 31, 2015 for a discussion of the relevant assumptions used in calculating grant date fair value pursuant to FASB ASC Topic 718.
5. As of December 31, 2015, each non-employee director had the following number of SSARs outstanding: Ms. Arway, 82,076; Mr. Berg, 58,076; Mr. Davidson, 46,076; Ms. Desoer, 1,223; Mr. Diaz, 10,076; Mr. Grauer, 122,717; Mr. Nehra, 118,076; Dr. Roper, 82,076; and Mr. Valine, 88,076.

Our Non-Employee Director Compensation Policy (the "Director Compensation Policy") sets forth the terms of our director compensation. There is no discretionary decision-making involved in director compensation. The Compensation Committee and the Board periodically review director compensation, except with respect to occasional meetings or activities outside the scope of normal Board duties that are compensated on a *per diem* basis (see description below under "Per Diem Compensation"). The following describes the compensation paid to our non-employee directors for service as a director during 2015 under the Director Compensation Policy as set forth in the table above. Directors who are our employees or officers do not receive compensation for service on the Board or any committee of the Board.

Stock-Based Compensation

Annual Grant. Under the Director Compensation Policy, each of our non-employee directors is entitled to receive SSARs, granted on, and priced as of close of the market on, the date of our annual stockholder meeting. The number of SSARs to be granted shall be determined by dividing \$95,000 by 25% of the closing market price of our common stock on the grant date. The SSARs vest in full on the one year anniversary of the date of grant, with acceleration of vesting upon a Change of Control (as defined above under "Definitions Under Stock-Based Award Agreements"), and expiring five years after the date of grant. Each of our non-employee directors is also entitled to receive direct stock issuances ("DSIs") to be granted quarterly on the last day of each fiscal quarter. The number of DSIs to be granted quarterly shall be determined by dividing \$23,750 by the closing market price of our common

Continues on next page ►

Table of Contents

stock on the last trading day of each fiscal quarter. The DSIs are 100% vested upon issuance. The annual grant of SSARs and DSIs shall be prorated, as applicable, including for new directors, based on the days of service on the Board within a fiscal year or fiscal quarter, respectively. SSARs granted on a prorated basis shall be granted and priced as of the close of market on the first day of service on the Board, which date shall be determined by the Board upon such individual's appointment as a director.

Additional Annual Grant to Lead Independent Director. The lead independent director is also entitled to receive additional SSARs, granted on, and priced as of the close of the market on, the date of our annual stockholder meeting. The number of SSARs to be granted shall be determined by dividing \$43,750 by 25% of the closing market price of our common stock on the grant date. The SSARs vest in full on the one year anniversary of the date of grant, with acceleration of vesting upon a Change of Control (as defined above under "Definitions Under Stock-Based Award Agreements"), and expiring five years after the date of grant. Vesting of these SSARs continues so long as the non-employee director continues to serve on the Board even if he or she is no longer lead independent director. The lead independent director is also entitled to receive DSIs to be granted quarterly on the last day of each fiscal quarter. The number of DSIs to be granted quarterly shall be determined by dividing \$10,937.50 by the closing market price of our common stock on the last trading day of each fiscal quarter. The DSIs are 100% vested upon issuance. The annual grant of SSARs and DSIs shall be prorated, as applicable, based on the days of service as lead independent director within a fiscal year or fiscal quarter, as applicable. SSARs granted on a prorated basis shall be granted and priced as of the close of market on the first day of service as lead independent director on the Board.

If the lead independent director also serves as a chair of any committee of the Board, the lead independent director will also be entitled to receive the additional retainer for serving as the chair of any such committee, in addition to the retainers and equity grants he or she is entitled to receive as the lead independent director.

Annual Retainers

Annual Retainer. Pursuant to the Director Compensation Policy, each of our non-employee directors is entitled to receive an annual retainer of \$80,000 in cash per year, paid quarterly in arrears.

Lead Independent Director Retainer. Under the Director Compensation Policy, the lead independent director receives an additional retainer of \$37,500 in cash per year, paid quarterly in arrears.

Committee Chairs Retainer. Under the Director Compensation Policy, the chairs of the Audit, Compensation and Compliance Committees receive an additional retainer of \$50,000 in cash per year, paid quarterly in arrears, and the chairs of the Public Policy and the Clinical Performance Committees receive an additional retainer of \$25,000 in cash per year, paid quarterly in arrears.

Proration of Quarterly Retainer — Upon Appointment. The quarterly retainer due to a director elected during a quarter is prorated based on the date of such director's appointment.

Proration of Quarterly Retainer — Upon Termination. The quarterly retainer due to a director terminating service during a quarter is prorated based on the date of such director's termination.

Meeting Fees

Board Meetings. Under the Director Compensation Policy, our non-employee directors are not entitled to receive any additional compensation for regularly scheduled Board meetings.

Special Board Meetings. Non-employee directors are entitled to receive \$2,500 in cash for attendance at a special meeting regardless of the duration of such meeting, unless the meeting is held telephonically, in which case the meeting must last at least approximately one hour.

Committee Meetings. For committee meetings, non-employee directors are entitled to receive additional compensation of \$2,500 in cash for attendance regardless of the duration of such meetings, unless it is a special committee meeting held telephonically, in which case the meeting must last at least approximately one hour. In the case of Audit Committee meetings related to quarterly earnings releases, additional compensation of \$2,500 in cash for each such meeting is paid regardless of the duration of such meetings.

Table of Contents

Compensation of Directors

Expense Reimbursement and Per Diem Compensation

Expense Reimbursement. Under the Director Compensation Policy, we reimburse our directors for their reasonable out-of-pocket expenses incurred in connection with their travel to and attendance at meetings of the Board or any committee thereof and other Board-related business.

Per Diem Compensation. Additionally, under the Director Compensation Policy, we compensate our non-employee directors on a per diem, hourly or other

basis at a rate that is reasonable and fair to the Company as determined at the discretion of the lead independent director, the Board or the Compensation Committee, as applicable, for significant time spent outside of Board or committee meetings or for meetings or activities outside the scope of normal board duties, including director training, meeting with Company management or external auditors, interviewing director candidates or other activities deemed necessary by the chairman of the Board, the lead independent director, or the entire Board. The per diem rate is paid on a pro rata basis for activities that do not require a full day of service.

Continues on next page ►

DaVita HealthCare Partners Inc. Notice of 2016 Annual Meeting and Proxy Statement 69

[Table of Contents](#)

Compensation Committee Interlocks and Insider Participation

No member of the Compensation Committee has served as one of our officers or employees at any time. During 2015, none of our executive officers served as a member of the compensation committee or board of directors of any other company whose executive officer(s) served as a member of our Compensation Committee or Board.

70

Table of Contents

Certain Relationships and Related Transactions

We or one of our subsidiaries may occasionally enter into transactions with certain "related persons." Related persons include our executive officers, directors, nominees for directors, 5% or more beneficial owners of our common stock and immediate family members of these persons. We refer to transactions involving amounts in excess of \$120,000 and in which the related person has a direct or indirect material interest as "related person transactions." Each related person transaction must be approved or ratified in accordance with the Company's written Related Person Transactions Policy by our Audit Committee or, if our Audit Committee determines that the approval or ratification of such related person transaction should be considered by all disinterested members of the Board, by the vote of a majority of such disinterested members.

The Audit Committee considers all relevant factors when determining whether to approve or ratify a related person transaction including, without limitation, the following:

- the size of the transaction and the amount payable to a related person;
- the nature of the interest of the related person in the transaction;
- whether the transaction may involve a conflict of interest; and
- whether the transaction involves the provision of goods or services to the Company that are available from unaffiliated third parties and, if so, whether the transaction is on terms and made under circumstances that are at least as favorable to the Company as would be available in comparable transactions with or involving unaffiliated third parties.

The Company's Related Person Transactions Policy is available under the Corporate Governance section of our website, located at <http://www.davita.com/about/corporate-governance>.

In 2013 the Company discovered certain errors made in processing annual bonuses deferrals under the Company's Voluntary Deferral Plan. For affected employees, the errors resulted in underpayment of their bonuses and overfunding of their deferral accounts. There were 67 employees affected, including Mr. Thiry, our Chief Executive Officer. Once discovered, the Company corrected these errors consistent with the rules prescribed by the Internal Revenue Service ("IRS"). These corrections required certain of the affected employees to: (1) recognize taxable income in excess of the amounts previously reported to them by the Company in their wage and tax statements, (2) pay penalties to the IRS under Section 409A of the Internal Revenue Code, and (3) file amended tax returns for the years affected by the errors. In addition, the employees suffered the forfeiture of earnings on improperly deferred amounts during the period of deferral. As a consequence, the affected employees submitted claims for the losses and expenses they suffered (including for forfeited earnings, tax penalties, interest for late payments, costs of amending prior years' tax returns and the cost of related tax advice) as a result of the Company's errors. Mr. Thiry submitted claims for, and was reimbursed \$873,373. The reimbursement of Mr. Thiry in connection with his claims was evaluated and approved by the Audit Committee in accordance with the Company's Related Person Transaction Policy.

Table of Contents

Audit Committee Report

The Audit Committee of the Board is responsible for providing independent, objective oversight of the Company's accounting functions and internal controls. The Audit Committee is composed of three directors, each of whom is independent as defined by New York Stock Exchange listing standards. The Audit Committee operates under a written charter approved by the Board.

The Audit Committee is directly responsible for the appointment, compensation, retention and oversight of the Company's independent registered public accounting firm, KPMG LLP, as well as monitoring the independence, qualifications and performance of KPMG LLP and the Company's internal audit function. In addition, the Audit Committee has considered whether the provision of non-audit services to the Company by KPMG LLP is compatible with maintaining KPMG LLP's independence.

- KPMG LLP has been retained as the Company's external auditor continuously since 2000.
- The Audit Committee is responsible for the audit fee negotiations associated with the Company's retention of KPMG LLP.
- In order to assure continuing auditor independence, the Audit Committee periodically considers whether there should be a regular rotation of the independent external audit firm.
- In conjunction with the mandated rotation of the Audit Firm's lead engagement partner, the Audit Committee and its chairperson are directly involved in the selection of KPMG LLP's new lead engagement partner.
- The members of the Audit Committee and the Board believe that the continued retention of KPMG LLP to serve as the Company's independent external auditor is in the best interests of the Company and its investors.

Management is responsible for internal controls and the financial reporting process. The independent registered public accounting firm is responsible for performing an independent audit of the Company's consolidated financial statements in accordance with the standards of the Public Company Accounting Oversight Board

(United States) and an audit of the effectiveness of internal controls over financial reporting. The Audit Committee's responsibility is to monitor and oversee these processes.

The Audit Committee has met and held discussions with the Company's internal auditors and KPMG LLP, with and without management present, to discuss the scope of their audit plans, results of their examinations, their evaluations of the Company's internal controls, and the overall quality of the Company's financial reporting.

The Audit Committee engaged the independent registered public accounting firm to conduct the independent audit. The Audit Committee reviewed and discussed with management the December 31, 2015 audited consolidated financial statements. The Audit Committee also discussed with the independent registered public accounting firm the matters required to be reviewed by the Statement on Auditing Standards No. 16 (Communication with Audit Committees). In addition, the Audit Committee received the written disclosures and the letter from the independent registered public accounting firm required by applicable requirements of the Public Company Accounting Oversight Board regarding the independent registered public accounting firm's communications with the Audit Committee concerning independence and has discussed with the independent registered public accounting firm its independence.

Based upon the Audit Committee's reviews and discussions with management and the independent registered public accounting firm, referred to above, the Audit Committee recommended to the Board the audited consolidated financial statements be included in the Company's Annual Report on Form 10-K for the year ended December 31, 2015 for filing with the Securities and Exchange Commission.

THE AUDIT COMMITTEE

Carol Anthony ("John") Davidson (Chairman)
Charles G. Berg
Roger J. Valine

Table of Contents

Audit Committee Report

Stockholder Proposals for 2017 Annual Meeting

If you wish to present a proposal for action at the 2017 annual meeting of stockholders and wish to have it included in the proxy statement and form of proxy that management will prepare, you must notify us no later than January 11, 2017 in the form required under the rules and regulations promulgated by the SEC. Otherwise, your proposal will not be included in management's proxy materials.

If you wish to present a proposal for action at the 2017 annual meeting of stockholders, even though it will not be included in management's proxy materials, or if you wish to nominate a director for election at the 2017 annual meeting of stockholders, our bylaws require that you must notify us no later than March 22, 2017, and no earlier than February 20, 2017. However, if we hold our 2017 annual meeting of stockholders more than

30 days before or more than 70 days after the one-year anniversary of our 2016 annual meeting of stockholders, you must notify us: (i) not earlier than the close of business on the 120th day prior to the 2017 annual meeting and (ii) not later than the close of business on the 90th day prior to such annual meeting or the 10th day following the day on which public announcement of the 2017 annual meeting was first made. We advise you to review our bylaws, which contain these and other requirements with respect to advance notice of stockholder proposals and director nominations, including certain information that must be included concerning the stockholder and each proposal. Our bylaws are available under the Corporate Governance section of our website, located at <http://www.davita.com/about/corporate-governance>.

Table of Contents

Other Matters

The Board does not know of any other matters to be presented at the 2016 annual meeting of stockholders but, if other matters do properly come before the meeting, it is intended that the persons named as proxies in the proxy card will vote on them in accordance with their best judgment.

A copy of our 2015 Annual Report to Stockholders accompanies this Proxy Statement. The 2015 Annual Report to Stockholders includes our audited financial statements for the year ended December 31, 2015. Our Annual Report on Form 10-K includes these financial statements, as well as other supplementary financial information and certain schedules. The Annual Report on Form 10-K is not part of our proxy soliciting material. Copies of the Annual Report on Form 10-K, without

exhibits, can be obtained without charge by contacting Investor Relations at the following address: Attn: Investor Relations, DaVita HealthCare Partners Inc., 2000 16th Street, Denver, Colorado 80202, (888) 484-7505 or through our website, located at <http://www.davita.com>.

By order of the Board of Directors,



Martha Ha
Corporate Secretary

May 11, 2016

Table of Contents

Appendix A

The full text of the amendments to the Company's Amended and Restated Bylaws, as proposed to be adopted, is set forth below. These amendments will only be adopted if Proposal 4 is approved.

Article III, Section 12(a)(1)

Nominations of persons for election to the Board and the proposal of business to be considered by the stockholders may be made at an annual meeting of stockholders only (a) pursuant to the Corporation's notice of meeting (or any supplement thereto), (b) by or at the direction of the Board or, (c) by any stockholder of the Corporation who was a stockholder of record of the Corporation at the time the notice provided for in this Section 12 is delivered to the Secretary, who is entitled to vote at the meeting and who complies with the notice procedures set forth in this Section 12, or (d) by any stockholder of the Corporation or group of stockholders in accordance with Article III Section 13 of these Bylaws.

Article III, Section 12(c)(1)

Only such persons who are nominated in accordance with the procedures set forth in (a) this Section 12 shall be eligible to be elected at with respect to an annual or special meeting of stockholders, or (b) Article III Section 13 of these Bylaws with respect to an annual meeting shall be eligible to be elected at a meeting of stockholders of the Corporation to serve as directors and only such business shall be conducted at a meeting of stockholders as shall have been brought before the meeting in accordance with the procedures set forth in this Section 12. Except as otherwise provided by law, the chairman of the meeting shall have the power and duty (a) to determine whether a nomination or any business proposed to be brought before the meeting was made or proposed, as the case may be, in accordance with the procedures set forth in this Section 12 (including whether the stockholder or beneficial owner, if any, on whose behalf the nomination or proposal is made solicited (or is part of a group which solicited) or did not so solicit, as the case may be, proxies in support of such stockholder's nominee or proposal in compliance with such stockholder's representation required under Section 12(b), the substance of which representation is set forth in Section 12(a)(2)(c)(vi)) and (b) if any proposed nomination or business was not made or proposed in compliance with this Section 12, to declare that such nomination shall be disregarded or that such proposed business shall not be transacted. Notwithstanding the foregoing provisions of this Section 12, if the stockholder who submitted a nomination or proposed business (or a qualified representative of the stockholder) does not appear at the annual or special meeting of stockholders of the Corporation to present a nomination or proposed business, such nomination shall be disregarded and such proposed business shall not be transacted, notwithstanding that proxies in respect of such matter may have been received by the Corporation. For purposes of this Section 12 and Article III Section 13 of these Bylaws, to be considered a qualified representative of the stockholder, a person must be authorized by a writing executed by such stockholder or an electronic transmission delivered by such stockholder to act for such stockholder as proxy at the meeting of stockholders and such person must produce such writing or electronic transmission, or a reliable reproduction of the writing or electronic transmission, at the meeting of stockholders.

Article III, Sections 13 and 14

Section 13. Proxy Access for Director Nominations.

(a) Definitions. For purposes of Section 13, the following terms shall have the following meanings:

(1) "Authorized Group Member" shall mean, with respect to any nomination by a Nominator Group, the member of that Nominator Group that is authorized to act on behalf of all members of that Nominator Group with respect to matters relating to the nomination, including withdrawal of the nomination.

(2) "Compensation Arrangement" shall mean any direct or indirect compensatory, payment or other financial agreement, arrangement or understanding with any person or entity other than the Corporation, including, without limitation, any agreement, arrangement or understanding with respect to any direct or indirect compensation, reimbursement or indemnification in connection with candidacy, nomination, service or action as a nominee or as a director.

(3) "Eligible Stockholder" shall mean a person who has either (a) been a record holder of the shares of common stock of the Corporation used to satisfy the eligibility requirements in Section 13(d) continuously for the required three (3)-year period or (b) provides to the Secretary of the Corporation, within the time period referred to in Section 13(e), evidence of continuous ownership of such shares for such three (3)-year period from one or more securities intermediaries.

(4) "Maximum Number" shall mean that number of directors constituting the greater of (a) two (2) or (b) twenty percent (20%) of the total number of directors of the Corporation on the last day on which a

(5) "Minimum Number" shall mean three percent (3%) of the number of outstanding shares of common stock of the Corporation as of the most recent date for which such amount is given in any filing by the Corporation with the Securities and Exchange Commission prior to the submission of the Nomination Notice.

(8) "Nominating Stockholder" shall mean any Eligible Stockholder or group of up to twenty (20) stockholders (a "Nominator Group") that, collectively as a group, satisfy the requirements to qualify as an Eligible Stockholder, that (a) has (individually and collectively, in the case of a Nominator Group) satisfied all applicable conditions and complied with all applicable procedures set forth in this Section 13 (including, without limitation, the timely submission of a Nomination Notice that meets the requirements set forth in this Section 13), and (b) has nominated a Stockholder Nominee.

(7) "Nomination Notice" shall mean all information and documents that a Nominating Stockholder is required to submit to the Secretary of the Corporation pursuant to Section 13(f).

[illegible]

(9) "public announcement" shall have the meaning set forth in Article III Section 12(c)(2) of these Bylaws.

(10) "Stock Exchange Rules" shall mean the rules of any stock exchange on which the Corporation's securities are traded.

(11) "Stockholder Nominee" shall mean any person nominated for election pursuant to this Section 13.

(12) "Voting Commitment" shall have the meaning set forth in Article IV Section 2 of these Bylaws.

(1) the name of any Stockholder Nominee, which shall also be included on the Corporation's form of proxy and ballot;

(2) disclosure about the Stockholder Nominee and the Nominating Stockholder required under the rules of the Securities and Exchange Commission or other applicable law to be included in the proxy statement;

(3) any statement included by the Nominating Stockholder in the Nomination Notice for inclusion in the proxy statement in support of the Stockholder Nominee's election to the Board (subject, without limitation, to Section 13(g)). If such statement does not exceed five hundred (500) words; and

(4) any other information that the Corporation or the Board determines, in its discretion, to include in the proxy statement relating to the nomination of the Stockholder Nominee, including, without limitation, any statement in opposition to the nomination, information relating to any Compensation Arrangement and/or Voting Commitment, and any of the information provided pursuant to this Section 13.

For the avoidance of doubt, the provisions of this Section 13 shall not apply to a special meeting of stockholders (including, without limitation, a Stockholder Requested Special Meeting), and the Corporation shall not be required to include a director nominee of a stockholder or group of stockholders in the Corporation's proxy statement or form of proxy or ballot for any special meeting of stockholders.

(c) Maximum Number of Stockholder Nominees.

(1) The Corporation shall not be required to include in the proxy statement for an annual meeting of stockholders more Stockholder Nominees than the Maximum Number, in the event that one or more vacancies for any reason occurs on the Board after the deadline set forth in Section 13(e) but before the date of the annual meeting and the Board resolves to reduce the size of the Board in connection therewith, the Maximum Number shall be calculated based on the number of directors in office as so reduced. The Maximum Number for a particular annual meeting shall be reduced by:

(i) Stockholder Nominees whose nominations for election at such annual meeting are subsequently withdrawn; and

(iii) **Stockholder Nominees** who the Board itself decides to nominate for election at such annual meeting.

[illegible]

(d) Eligible Stockholders.

(1) An Eligible Stockholder or Nominator Group may submit a nomination in accordance with this Section 13 only if the person or group (in the aggregate) has continuously Owned at least the Minimum Number (as adjusted for any stock splits, stock dividends, subdivisions, combinations, reclassifications, recapitalizations or similar events) of shares of the Corporation's common stock throughout the three (3)-year period preceding and including the date of submission of the Nomination Notice, and continues to Own at least the Minimum Number of shares through the date of the annual meeting. No shares may be

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A4

Table of Contents

- (3) a copy of the Schedule 14N (or any successor form) relating to the Stockholder Nominee, completed and filed with the Securities and Exchange Commission by the Nominating Stockholder as applicable, in accordance with Securities and Exchange Commission rules;
- (4) the written consent of each Stockholder Nominee to being named in the Corporation's proxy statement, form of proxy and ballot as a nominee and to serving as a director if elected;
- (5) a written notice of the nomination of such Stockholder Nominee that includes the following additional information, agreements, representations and warranties by the Nominating Stockholder (including, for the avoidance of doubt, each member of a Nominator Group):
- (i) the information and other deliverables that would be required to be set forth in a stockholder's notice of nomination pursuant to Article III Section 12(a) of these Bylaws, as if the Nominating Stockholder were the proposing stockholder under that section;
 - (ii) to the extent not included in the response to paragraph (i) above, a detailed description of all material relationships, between or among the Nominating Stockholder, on the one hand, and each Stockholder Nominee, on the other hand, including, without limitation, all information that would be required to be disclosed pursuant to Item 404 of Regulation S-K (or its successor item) if the Nominating Stockholder were the "registrant" for purposes of such item and the Stockholder Nominee, were a director or executive officer of such registrant;
 - (iii) a detailed description of all communications by such Nominating Stockholder with any other stockholder or beneficial owner of any securities of the Corporation regarding such Stockholder Nominee;
 - (iv) the details of any relationship that existed within the past three years and that would have been described pursuant to Item 6(e) of Schedule 14N (or any successor item) if it existed on the date of submission of the Schedule 14N (or any successor item);
 - (v) a representation and warranty that the Nominating Stockholder did not acquire, and is not holding, securities of the Corporation for the purpose or with the effect of influencing or changing control of the Corporation;
 - (vi) a representation and warranty that the Nominating Stockholder has not nominated and will not nominate for election to the Board at the annual meeting any person other than such Nominating Stockholder's Stockholder Nominee(s);
 - (vii) a representation and warranty that the Nominating Stockholder has not engaged in and will not engage in a "solicitation" within the meaning of Rule 14a-1(i) (or any successor thereof) under the Exchange Act with respect to the annual meeting, other than with respect to such Nominating Stockholder's Stockholder Nominee(s) or any nominee of the Board;
 - (viii) a representation and warranty that the Nominating Stockholder has not engaged in and will not engage in, other than with respect to such Nominating Stockholder's Stockholder Nominee(s) or any nominee of the Board, (A) an exempt solicitation as described in Rule 14a-2(b) (or any successor thereof) under the Exchange Act, or (B) any communication, as described in Rule 14a-1(i)(2)(iv) (or any successor thereof) under the Exchange Act, stating how the Nominating Stockholder intends to vote at the annual meeting and the reasons therefore;
 - (ix) a representation and warranty that the Nominating Stockholder will not use or distribute any proxy card other than the Corporation's proxy card in soliciting stockholders in connection with the election of a Stockholder Nominee at the annual meeting;
 - (x) a representation and warranty that the Stockholder Nominee's candidacy or, if elected, membership on the Board would not violate applicable state or federal law or Stock Exchange Rules;
 - (xi) a representation and warranty that the Stockholder Nominee: (A) qualifies as independent under the Stock Exchange Rules and any publicly disclosed standards used by the Board in determining and

Table of Contents

disclosing the independence of the directors; and (B) is not and has not been subject to any event specified in Rule 506(d)(1) of Regulation D (or any successor thereof) under the Securities Act of 1933, as amended, or Item 401(f) of Regulation S-K (or any successor item) under the Exchange Act, without reference to whether the event is material to an evaluation of the ability or integrity of the Stockholder Nominee;

(xii) a representation and warranty that the Nominating Stockholder satisfies the eligibility requirements set forth in Section 13(d);

(xiii) a representation and warranty that the Nominating Stockholder will continue to satisfy the eligibility requirements described in Section 13(d) through the date of the annual meeting;

(xiv) the details of any position of the Stockholder Nominee as an officer or director of any competitor (that is, any entity that provides products or services that compete with or are alternatives to the principal products produced or services provided by the Corporation or its affiliates) of the Corporation, within the three (3) years preceding the submission of the Nomination Notice;

(xv) if desired, a statement for inclusion in the proxy statement in support of the Stockholder Nominee's election to the Board. Any such statement shall not exceed five hundred (500) words and shall fully comply with Section 14 (or any successor thereof) of the Exchange Act and the rules and regulations thereunder; and

(xvi) in the case of a nomination by a Nominator Group, the designation by all group members of one Authorized Group Member;

(6) an executed agreement (which form of agreement shall be provided by the Secretary of the Corporation upon written request), which must be submitted within ten (10) days of the Nominating Stockholder's first submission of any information required by this Section 13(f), pursuant to which the Nominating Stockholder (including each member of a Nominator Group) agrees:

(i) to comply with all applicable laws, rules and regulations in connection with the nomination, solicitation and election;

(ii) to file any written solicitation or other communication with the Corporation's stockholders relating to one or more of the Corporation's directors or director nominees or any Stockholder Nominee with the Securities and Exchange Commission, regardless of whether any such filing is required under any rule or regulation or whether any exemption from filing is available for such materials under any rule or regulation;

(iii) to assume all liability stemming from any action, suit or proceeding concerning any actual or alleged legal or regulatory violation arising out of any communication by the Nominating Stockholder or the Stockholder Nominee nominated by such Nominating Stockholder with the Corporation, its stockholders or any other person, including, without limitation, the Nomination Notice;

(iv) to indemnify and hold harmless jointly and severally with all other members of the Nominating Group, if constituted, the Corporation and each of its directors, officers and employees, including its authorized stockholders, from and against any and all losses, damages, costs and expenses, including reasonable attorneys' fees, incurred in connection with the notice, suit or proceeding described in this Section 13(f), whether or not the Nominating Stockholder or the Stockholder Nominee is found liable or judgment is entered against the Nominating Stockholder or the Stockholder Nominee, and if the Nominating Stockholder or the Stockholder Nominee is found liable or judgment is entered against the Nominating Stockholder or the Stockholder Nominee, to pay or cause to be paid the amount of any such losses, damages, costs and expenses, including reasonable attorneys' fees, to the Corporation, its directors, officers and employees, including its authorized stockholders, as and to the extent that the Nominating Stockholder or the Stockholder Nominee is found liable or judgment is entered against the Nominating Stockholder or the Stockholder Nominee, and if the Nominating Stockholder or the Stockholder Nominee is found liable or judgment is entered against the Nominating Stockholder or the Stockholder Nominee, to pay or cause to be paid the amount of any such losses, damages, costs and expenses, including reasonable attorneys' fees, to the Corporation, its directors, officers and employees, including its authorized stockholders, as and to the extent that the Nominating Stockholder or the Stockholder Nominee is found liable or judgment is entered against the Nominating Stockholder or the Stockholder Nominee;

(v) to promptly (and in any event within forty-eight (48) hours of discovering such misstatement or omission) notify the Corporation and any other recipient of any misstatement or omission of information included in the Nomination Notice, or any other communication by the Nominating Stockholder (including with respect to any member of a Nominator Group) with the Corporation, its stockholders or

(vi) in the event that the Nominating Stockholder (including any member of a Nominator Group) has failed to continue to satisfy the eligibility requirements described in Section 13(d), to promptly notify the Corporation; and

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(1) If, after the deadline for submitting a Nomination Notice as set forth in Section 13(e), a Nominating Stockholder becomes ineligible or withdraws its nomination or a Stockholder Nominee becomes ineligible or unwilling to serve on the Board, whether before or after the mailing of the definitive proxy statement, the Corporation:

(ii) may otherwise communicate to its stockholders, including without limitation by amending or supplementing its proxy statement or ballot or form of proxy, that the Stockholder Nominee will not be included as a Stockholder Nominee in the proxy statement or on any ballot or form of proxy and will not be voted on at the annual meeting.

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(ii) the Nominating Stockholder has engaged in a "solicitation" within the meaning of Rule 14a-1(i) (or any successor thereof) under the Exchange Act with respect to the annual meeting, other than with respect to such Nominating Stockholder's Stockholder Nominee(s) or any nominee of the Board;

A-7

(iv) the Nominating Stockholder or the Authorized Group Member, as applicable, or any qualified representative thereof, does not appear at the annual meeting to present the nomination submitted in accordance with this Section 13;

(v) the Board of Directors, acting in good faith, determines that such Stockholder Nominee's nomination or election to the Board would result in the Corporation violating or failing to be in compliance with these Bylaws or the Certificate of Incorporation, or any applicable law, rule or regulation to which the Corporation is subject, including the Stock Exchange Rules;

(vi) the Stockholder Nominee has been, within the past three (3) years, an officer or director of a competitor, as defined for purposes of Section 8 (or any successor thereof) of the Clayton Antitrust Act of 1914, as amended; or

1. The following information was obtained from the records of the National Security Agency in connection with the investigation of the activities of the Central Intelligence Agency in the United States and abroad, and is being furnished to you for your information. It is to be understood that this information is being furnished to you for your information only and is not to be used for any other purpose. It is to be understood that this information is being furnished to you for your information only and is not to be used for any other purpose. It is to be understood that this information is being furnished to you for your information only and is not to be used for any other purpose.

(3) Notwithstanding anything to the contrary contained in this Section 13, the Corporation may omit from its proxy statement, or may supplement or correct, any information, including all or any portion of the statement in support of the Stockholder Nominee included in the Nomination Notice, if:

(1) such information is not true in all material respects or omits a material statement necessary to make the statements made not misleading;

(ii) such information directly or indirectly impugns the character, integrity or personal reputation of, or directly or indirectly makes charges concerning improper, illegal or immoral conduct or associations, without factual foundation, with respect to, any individual, corporation, partnership, association or other entity, organization or governmental authority;

(H) the inclusion of such information in the proxy statement would otherwise violate the Securities and Exchange Commission proxy rules or any other applicable law, rule or regulation; or

(iv) the inclusion of such information in the proxy statement would impose a material risk of liability upon the Corporation.

(4) The Corporation may solicit against, and include in the proxy statement its own statement relating to, any Stockholder Nominee.

[illegible]

Table of Contents

Section 14. ~~Section 13.~~ Conduct of Meetings.

A-9

Table of Contents

Appendix B

DaVita Inc.

Employee Stock Purchase Plan

2016 Amendment and Restatement

Table of Contents

Table of Contents

	Page
<u>Article I Purpose and Effective Date</u>	<u>B-1</u>
<u>Article II Definitions</u>	<u>B-1</u>
<u>2.1 "Account"</u>	<u>B-1</u>
<u>2.2 "Board"</u>	<u>B-1</u>
<u>2.3 "Code"</u>	<u>D-1</u>
<u>2.4 "Committee"</u>	<u>B-1</u>
<u>2.5 "Common Stock"</u>	<u>B-1</u>
<u>2.6 "Company"</u>	<u>B-1</u>
<u>2.7 "Continuous Employment"</u>	<u>B-1</u>
<u>2.8 "Employee"</u>	<u>B-1</u>
<u>2.9 "Exchange Act"</u>	<u>B-1</u>
<u>2.10 "Fair Market Value"</u>	<u>B-1</u>
<u>2.11 "Insider"</u>	<u>B-1</u>
<u>2.12 "Leave of Absence"</u>	<u>B-1</u>
<u>2.13 "Participant"</u>	<u>B-2</u>
<u>2.14 "Plan"</u>	<u>B-2</u>
<u>2.15 "Plan Broker"</u>	<u>B-2</u>
<u>2.16 "Purchase Right"</u>	<u>B-2</u>
<u>2.17 "Purchase Right Period"</u>	<u>B-2</u>
<u>2.18 "Stockholders"</u>	<u>B-2</u>
<u>2.19 "Subsidiary"</u>	<u>B-2</u>
<u>Article III Eligibility and Participation</u>	<u>B-2</u>
<u>3.1 Eligibility</u>	<u>B-2</u>
<u>3.2 Payroll Withholding</u>	<u>B-2</u>
<u>3.3 Limitations</u>	<u>B-3</u>
<u>3.4 Granting of Purchase Rights</u>	<u>B-3</u>
<u>3.5 Establishment of Accounts</u>	<u>B-3</u>
<u>Article IV Purchase Rights</u>	<u>B-3</u>
<u>4.1 Termination of Purchase Rights</u>	<u>B-3</u>

<u>4.2 Exercise of Purchase Rights</u>	<u>B-3</u>
<u>4.3 Termination Event</u>	<u>B-4</u>
<u>4.4 Non-Transferability of Purchase Rights</u>	<u>B-4</u>
<u>Article V Common Stock</u>	<u>B-4</u>
<u>5.1 Shares Subject to Plan</u>	<u>B-4</u>
<u>5.2 Adjustment Upon Changes in Capitalization</u>	<u>B-5</u>
<u>5.3 Proration of Purchase Rights</u>	<u>B-5</u>
<u>Article VI Plan Administration</u>	<u>B-5</u>
<u>6.1 Administration</u>	<u>B-5</u>
<u>6.2 Indemnification</u>	<u>B-5</u>
<u>Article VII Amendment and Termination</u>	<u>B-6</u>
<u>7.1 Amendment and Termination</u>	<u>B-6</u>
<u>7.2 Stockholder Approval</u>	<u>B-6</u>
<u>Article VIII Miscellaneous Matters</u>	<u>B-6</u>
<u>8.1 Uniform Rights and Privileges</u>	<u>B-6</u>
<u>8.2 Application of Proceeds</u>	<u>B-6</u>
<u>8.3 Notice of Disqualifying Disposition</u>	<u>B-6</u>
<u>8.4 No Additional Rights</u>	<u>B-6</u>
<u>8.5 Governing Law</u>	<u>B-6</u>

Table of Contents

DaVita Inc.
Employee Stock Purchase Plan

Article I
Purpose and Effective Date

The purpose of the Plan is to provide incentives for, and to encourage stock ownership by, Employees of DaVita Inc. or any of its Subsidiaries whose Employees participate in the Plan in order to increase their proprietary interest in the success of the Company.

The effective date of this 2016 Amendment and Restatement of the Plan is June 20, 2016.

Article II
Definitions

Whenever capitalized in the text, the following terms shall have the meanings set forth below.

- 2.1 "Account" shall mean the account established pursuant to Section 3.5 below to hold a Participant's contributions to the Plan.
- 2.2 "Board" shall mean the Board of Directors of DaVita Inc.
- 2.3 "Code" shall mean the Internal Revenue Code of 1986, as amended. Reference to any specific section of the Code shall be deemed to be a reference to any successor provision.
- 2.4 "Committee" shall mean the Compensation Committee of the Board or such other committee designated by the Board to administer the Plan.
- 2.5 "Common Stock" shall mean the common stock of DaVita Inc.
- 2.6 "Company" shall mean DaVita Inc., a Delaware corporation, as well as any Subsidiary whose employees participate in the Plan with the consent of the Board.
- 2.7 "Continuous Employment" shall mean employment without interruption by the Company. Employment shall *not* be considered interrupted because of:
- (a) Transfers of employment between the Company and a Subsidiary (or vice versa) or between different Subsidiaries; or
 - (b) Any Leave of Absence.
- 2.8 "Employee" shall mean a worker whose earnings the Company reports on a Form W-2. This term does not include members of the Board of Directors unless they are employed by the Company in a position *in addition to* their duties as a director.
- 2.9 "Exchange Act" shall mean the Securities Exchange Act of 1934, as amended.
- 2.10 "Fair Market Value" of Common Stock for any day shall be the last reported sale price on that day regular way, or if no such reported sale takes place on that day, the average of the last reported bid and ask prices on that day regular way, in either case on the principal national securities exchange on which the Common Stock is admitted to trading or listed. If the national securities exchange is closed on such date, the "Fair Market Value" shall be determined as of the last preceding day on which the Common Stock was traded or for which bid and ask prices are available.
- 2.11 "Insider" shall mean a Participant who is subject to Section 16 of the Exchange Act.
- 2.12 "Leave of Absence" shall mean an unpaid leave of absence taken in accordance with the Company's leave of absence policy. A Participant will not be considered to have incurred a break in Continuous Employment because

Table of Contents

of a Leave of Absence that does not exceed ninety (90) days. If the Leave of Absence exceeds ninety (90) days, the Participant will be deemed to have incurred a break in Continuous Employment on the ninety-first (91st) day, unless the Participant's rights to reemployment are guaranteed by statute or contract.

- 2.13 "Participant" shall mean an Employee who has been granted a Purchase Right under the Plan.
- 2.14 "Plan" shall mean the DeVita Inc. Employee Stock Purchase Plan.
- 2.15 "Plan Broker" shall mean a stock brokerage firm designated by the Committee to establish accounts for Common Stock purchased under the Plan by Participants.
- 2.16 "Purchase Right" shall mean a right to purchase Common Stock granted pursuant to the Plan.
- 2.17 "Purchase Right Period" shall mean the period beginning on January 1 or July 1 (whichever is applicable) and terminating on the immediately following December 31. (But see Section 4.3 below for special rules regarding the termination of a Purchase Right Period upon a Termination Event.)
- 2.18 "Stockholders" shall mean the holders of Common Stock.
- 2.19 "Subsidiary" shall mean any corporation (other than the Company) in an unbroken chain of corporations beginning with the Company if each of the corporations (other than the last corporation in the unbroken chain) owns stock possessing fifty percent (50%) or more of the total combined voting power of all classes of stock in one of the other corporations in the chain.

Article III
Eligibility and Participation

3.1 Eligibility.

- (a) All Employees of the Company who are scheduled to work at least twenty (20) hours per week are eligible to participate in the Plan, provided they have completed at least three (3) months of Continuous Employment prior to the first day of the Purchase Right Period. Notwithstanding the foregoing, Employees that are citizens or residents of a foreign jurisdiction (i) whose laws prohibit their participation in the Plan, (ii) whose participation would cause the Plan to not meet the eligibility requirements of I.R.C. Section 423, or (iii) where the burden to the Company of complying with local tax, securities and employment law does not warrant extending participation in the Plan in such foreign jurisdiction, may be deemed by the Committee as not eligible to participate in the Plan.
- (b) No Employee may be granted a Purchase Right if the Employee would immediately thereafter own, directly or indirectly, five percent (5%) or more of the combined voting power or value of all classes of stock of the Company or of a Subsidiary. For this purpose, an Employee's ownership interest shall be determined in accordance with the constructive ownership rules of Code Section 424(d).

3.2 Payroll Withholding.

- (a) Employees who have satisfied the eligibility conditions of Section 3.1 above may enroll as Participants by executing prior to the commencement of each Purchase Right Period a form provided by the Company on which they designate:
- (i) The dollar amount (not a percentage of compensation) to be deducted from their paychecks and contributed to their Accounts for the purchase of Common Stock, which shall not be less than ten dollars (\$10.00) per payroll period; and/or
- (ii) The amount of funds, if any, which they will deposit at the beginning of the Purchase Right Period for the purchase of Common Stock.
- (b) Once selected, the rate of contributions for a Purchase Right Period cannot be decreased or increased without terminating the Purchase Right. However, pursuant to rules and procedures prescribed by the Committee, a Participant may make additional contributions to make up for amounts that he or she failed to

Table of Contents

make while on a Leave of Absence if the Participant returns to active employment and contributes those amounts before the end of the Purchase Right Period.

3.3 Limitations.

- (a) Notwithstanding anything herein to the contrary, a Participant may not accrue a right to purchase shares of Common Stock at a rate that exceeds twenty-five thousand dollars (\$25,000.00) per calendar year, determined in a manner consistent with Code Section 423(b)(6).
- (b) This limitation shall apply to the Participant's right to purchase Common Stock under the Plan and under all other employee stock purchase plans described in Code Section 423 that are maintained by the Company and its Subsidiaries.
- (c) This dollar limitation applies to the Fair Market Value of Common Stock determined at the time the Purchase Right is granted.

3.4 Granting of Purchase Rights. The price at which each share covered by a Purchase Right will be purchased will in all instances be the lesser of:

- (a) One hundred percent (100%) of the Fair Market Value of a share of Common Stock on the first day of the applicable Purchase Right Period; or
- (b) Eighty-five percent (85%) of the Fair Market Value of a share of Common Stock on the last day of that Purchase Right Period;

provided, however, that such price will in no event be less than the price required under Code Section 423(b)(6).

3.5 Establishment of Accounts.

- (a) All amounts contributed by the Participant to the Plan (whether by means of payroll withholding or a lump sum advance contribution) will be deposited into a separate Account maintained for the Participant.
- (b) No interest will be earned on those contributions.
- (c) A Participant may not withdraw any amounts from his or her Account without terminating his or her Purchase Right pursuant to Section 4.1 below.

**Article IV
Purchase Rights**

4.1 Termination of Purchase Rights.

- (a) A Participant may withdraw from the Plan at any time prior to the last day of the Purchase Right Period by submitting a form provided by the Company to the People Services Department of the Company. The Participant's Purchase Right shall terminate upon withdrawal from the Plan.
- (b) A Purchase Right shall terminate automatically if the Participant holding the Purchase Right ceases to be employed by the Company for any reason (including death, disability, or retirement) prior to the last day of the Purchase Right Period.
- (c) Upon the termination of a Purchase Right, all amounts held in the Participant's Account shall be refunded to the Participant.

4.2 Exercise of Purchase Rights.

- (a) Unless previously terminated, Purchase Rights will be exercised automatically on the last day of the Purchase Right Period.

Table of Contents

- (b) Except as provided in Section 3.2(b) above, payment for shares to be purchased at the termination of the Purchase Right Period may only be made from funds:
 - (i) Deposited at the beginning of a Purchase Right Period; and/or
 - (ii) Accumulated through payroll deductions made during the Purchase Right Period.
- (c) If the balance of the Participant's Account on the date of purchase exceeds the purchase price of the whole number of shares to be acquired, the surplus shall be applied to the next Purchase Right Period, unless the Company elects to distribute the remaining funds to the Participant or unless the Participant elects to receive a refund by submitting a form prescribed by the Committee to the People Services Department of the Company.
- (d) Following the end of each Purchase Right Period, the number of shares of Common Stock purchased by each Participant shall be deposited into an account established in the Participant's name at the Plan Broker, or otherwise transferred to or for the account of the Participant.
- (e) A Participant shall be free to make a disposition (as that term is defined in Code Section 424(c)) of the shares in the Participant's account at the Plan Broker at any time, whether by sale, exchange, gift, or other transfer of legal title, but in the absence of such a disposition of the shares, the shares must remain in the Participant's account at the Plan Broker until the holding period set forth in Code Section 423(a) has been satisfied. With respect to shares for which the holding period set forth in Code Section 423(a) has been satisfied, the Participant may move such shares to another brokerage account of the Participant's choice or request that such shares otherwise be transferred to or for the account of the Participant. (As of the effective date of the 2007 amendment of the Plan, the holding period set forth in Code Section 423(a) is the longer of two (2) years after the first day of the Purchase Right Period and one (1) year after the last day of the Purchase Right Period during which the shares were purchased by the Participant.)

4.3 Termination Event. The following provisions of this Section 4.3 shall apply, notwithstanding anything herein to the contrary.

- (a) A "Termination Event" shall be deemed to occur as a result of (i) a transaction in which the Company will cease to be an independent publicly-owned corporation, (ii) a sale or other disposition of all or substantially all of the assets of the Company, or (iii) a termination of the Plan.
- (b) The Purchase Right Period in which a Termination Event occurs shall terminate and all Purchase Rights shall be automatically exercised immediately preceding the Termination Event. In the case of a Termination Event described in Section 4.3(a)(i) or 4.3(a)(ii) above, for purposes of determining the amount under Section 3.4(b), the Fair Market Value of the Common Stock on the last day of the Purchase Right Period shall be deemed to be equal to the per share consideration received in the transaction by the holders of the Common Stock.

4.4 Non-Transferability of Purchase Rights. A Purchase Right may not be assigned or alienated.

**Article V
Common Stock**

5.1 Shares Subject to Plan.

- (a) Effective June 20, 2016, the maximum number of shares of Common Stock which may be issued under the Plan is twelve million, five hundred thousand (12,500,000). The number of these shares shall be subject to adjustment pursuant to Section 5.2 below.
- (b) If any outstanding Purchase Right is terminated for any reason prior to its exercise, the shares allocable to the Purchase Right will again become subject to purchase under the Plan.
- (c) The Common Stock issuable under the Plan may be previously unissued or may have been reacquired by the Company in the open market (or otherwise).

Table of Contents

- 5.2 Adjustment Upon Changes in Capitalization.** Subject to the provisions of Section 4.3 above, if the outstanding shares of Common Stock are increased, decreased, or exchanged for different securities, through reorganization, merger, consolidation, recapitalization, reclassification, stock split, reverse stock dividend, or other similar transaction, a proportionate adjustment shall be made by the Committee to the:
- (a) Number, price, and kind of shares subject to outstanding Purchase Rights; and
 - (b) Maximum number and kind of shares that are available for issuance under the Plan.
- 5.3 Proration of Purchase Rights.** Should the total number of shares of Common Stock to be purchased pursuant to outstanding Purchase Rights on any particular date exceed the number of shares then available for issuance under the Plan:
- (a) The Committee shall make a pro-rata allocation of the available shares on a uniform and nondiscriminatory basis; and
 - (b) The payroll deductions of each Participant, to the extent in excess of the aggregate purchase price payable for the Common Stock pro-rated to such individual, shall be refunded to the Participant.

**Article VI
Plan Administration**

6.1 Administration.

- (a) The Plan shall be administered by the Committee. The Committee shall have authority to:
 - (i) Interpret the Plan;
 - (ii) Prescribe rules and procedures relating to the Plan; and
 - (iii) Take all other actions necessary or appropriate in connection with the administration of the Plan.
- (b) A majority of the members of the Committee shall constitute a quorum, and any action shall constitute the action of the Committee if it is authorized by a majority of the members:
 - (i) Present at any meeting; or
 - (ii) In writing without a meeting.
- (c) All decisions of the Committee shall be final and binding on all Participants.
- (d) No member of the Committee shall be liable for any action or inaction taken in good faith with respect to the Plan or any Purchase Right granted under it.

6.2 Indemnification.

- (a) To the maximum extent permitted by law, the Company shall indemnify each member of the Committee and each other member of the Board, as well as any other Employee with duties under the Plan, against expenses (including any amount paid in settlement or in satisfaction of a judgment) reasonably incurred by the individual in connection with any claims against the individual by reason of the performance of the individual's duties under the Plan. This indemnity shall not apply, however, if:
 - (i) It is determined in the action, lawsuit, or proceeding that the individual is guilty of gross negligence or intentional misconduct in the performance of those duties; or
 - (ii) The individual fails to assist the Company in defending against any such claim.
- (b) Notwithstanding the above, the Company shall have the right to select counsel and to control the prosecution or defense of the suit. Furthermore, the Company shall not be obligated to indemnify any individual for any

Table of Contents

amount incurred through any settlement or compromise of any action unless the Company consents in writing to the settlement or compromise.

Article VII
Amendment and Termination

- 7.1 **Amendment and Termination.** The Board may amend or terminate the Plan at any time by means of written action, except with respect to outstanding Purchase Rights. However, the preceding sentence shall not limit the ability of the Company to terminate the plan in accordance with Section 4.3 above.
- 7.2 **Stockholder Approval.** Within twelve (12) months after its adoption by the Board, the Stockholders must approve any amendment to the Plan that relates to:
- (a) The class of individuals eligible to participate; and
 - (b) The aggregate number of shares to be granted under the Plan.

Article VIII
Miscellaneous Matters

- 8.1 **Uniform Rights and Privileges.** The rights and privileges of all Participants under the Plan shall be the same.
- 8.2 **Application of Proceeds.** The proceeds received by the Company from the sale of Common Stock pursuant to Purchase Rights may be used for any corporate purpose.
- 8.3 **Notice of Disqualifying Disposition.** A Participant must notify the Company if the Participant disposes of stock acquired pursuant to the Plan prior to the expiration of the holding period set forth in Code Section 423(a) through any means other than through the Plan Broker.
- 8.4 **No Additional Rights.**
- (a) Neither the adoption of this Plan nor the granting of any Purchase Right shall:
 - (i) Affect or restrict in any way the power of the Company to undertake any corporate action otherwise permitted under applicable law; or
 - (ii) Confer upon any Participant the right to continue to be employed by the Company, nor shall it interfere in any way with the right of the Company to terminate the employment of any Participant at any time, with or without cause.
 - (b) No Participant shall have any rights as a Shareholder with respect to any shares covered by a Purchase Right granted to the Participant until the Common Stock is actually issued to the Participant.
 - (c) No adjustments will be made for cash dividends or other rights for which the record date is prior to the issuance of the Common Stock.
- 8.5 **Governing Law.**
- (a) The Plan and all actions taken under it shall be governed by and construed in accordance with the laws of the State of Delaware.
 - (b) The provisions of this Plan shall be interpreted in a manner that is consistent with this Plan satisfying the requirements of Code Section 423.

Table of Contents



DAVITA HEALTHCARE PARTNERS INC.
2000 16TH STREET
DENVER, CO 80202

VOTE BY INTERNET - www.proxyvote.com

Use the Internet to transmit your voting instructions and for electronic delivery of information up until 11:59 P.M. Eastern Time on Sunday, June 19, 2016. Have your proxy card in hand when you access the web site and follow the instructions to obtain your records and to create an electronic voting instruction form.

ELECTRONIC DELIVERY OF FUTURE PROXY MATERIALS

If you would like to reduce the costs incurred by our company in mailing proxy materials, you can consent to receiving all future proxy statements, proxy cards and annual reports electronically via e-mail or the Internet. To sign up for electronic delivery, please follow the instructions above to vote using the Internet and, when prompted, indicate that you agree to receive or access proxy materials electronically in future years.

VOTE BY PHONE - 1-800-690-6903

Use any touch-tone telephone to transmit your voting instructions up until 11:59 P.M. Eastern Time on Sunday, June 19, 2016. Have your proxy card in hand when you call and then follow the instructions.

VOTE BY MAIL

Mark, sign and date your proxy card and return it in the postage-paid envelope we have provided or return it to Vote Processing, c/o Broadridge, 51 Mercedes Way, Edgewood, NY 11717.

TO VOTE, MARK BLOCKS BELOW IN BLUE OR BLACK INK AS FOLLOWS.

E09762-P78989-767700

KEEP THIS PORTION FOR YOUR RECORDS

DETACH AND RETURN THIS PORTION ONLY

THIS PROXY CARD IS VALID ONLY WHEN SIGNED AND DATED.

DAVITA HEALTHCARE PARTNERS (INC.)			
The Board of Directors recommends you vote FOR all nominees in Proposal 1:			
1. Election of Directors			
Nominees:	For	Against	Abstain
1a. Pamela M. Arvey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1b. Charles G. Berg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1c. Carol Anthony Deslaurier	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1d. Barbara J. Desoer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1e. Paul J. Diaz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1f. Peter T. Gruber	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1g. John M. Hehr	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1h. William L. Roper	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1i. Kent J. Thry	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1j. Roger J. Wilms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The Board of Directors recommends you vote FOR Proposal 2 through 6.			
	For	Against	Abstain
2. To ratify the appointment of KPMG LLP as our independent registered public accounting firm for fiscal year 2016.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. To hold an advisory vote on executive compensation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. To adopt and approve proposed amendments to our Amended and Restated Bylaws to adopt proxy access.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. To adopt and approve an amendment to increase the number of shares available under our Employee Stock Purchase Plan by 7,500,000 shares.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Board of Directors recommends you vote AGAINST Proposal 6.			
6. To consider and vote upon a stockholder proposal regarding action by written consent, if properly presented at the Annual Meeting.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For address changes and/or comments, please check this box and write them on the back where indicated. ☐

Please indicate if you plan to attend this meeting. ☐ Yes ☐ No

Please sign exactly as your name(s) appear(s) hereon. When signing as attorney, executor, administrator or other fiduciary, please give full title as such. Joint owners should each sign personally. All holders must sign. If a corporation or partnership, please sign in full corporate or partnership name by authorized officer.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature (PLEASE SIGN WITHIN BOX)	Date	Signature (Joint Owners)	Date

Important Notice Regarding the Availability of Proxy Materials for the Annual Meeting:
The Notice and Proxy Statement and Annual Report are available at www.proxyvote.com.

E09763-P78969-ZB7700

DAVITA HEALTHCARE PARTNERS INC.

PROXY

**This Proxy is solicited on behalf of
the Board of Directors of DAVITA HEALTHCARE PARTNERS INC.**

The undersigned hereby appoints Kent J. Thiry and Martha Ha, or either of them, the true and lawful attorneys and proxies of the undersigned, with full power of substitution to vote all shares of the Common Stock, \$0.001 par value per share, of DAVITA HEALTHCARE PARTNERS INC., which the undersigned is entitled to vote at the Annual Meeting of the Stockholders of DAVITA HEALTHCARE PARTNERS INC., to be held at 5:30 p.m., Mountain Daylight Time, on June 20, 2016 at 2000 16th Street, Denver, Colorado 80202, and any and all adjournments thereof, on the proposals set forth on the reverse side of this Proxy.

Unless a contrary direction is indicated, this Proxy will be voted FOR all nominees listed in Proposal 1, FOR Proposals 2, 3, 4 and 5 and AGAINST Proposal 6. If specific instructions are indicated, this Proxy will be voted in accordance therewith.

In their discretion, Kent J. Thiry and Martha Ha, or either of them, are authorized to vote upon such other matters as may properly come before the meeting. All Proxies to vote at said meeting or any adjournment heretofore given by the undersigned are hereby revoked. Receipt of the Notice of Annual Meeting and Proxy Statement dated May 11, 2016 is hereby acknowledged.

Address Changes/Comments: _____

(If you noted any Address Changes/Comments above, please mark corresponding box on the reverse side.)

Continued and to be signed on reverse side


CLERK OF THE COURT

DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 12659
610 South Ninth Street
Las Vegas, Nevada 89101
(702) 386-0536; FAX: (702) 386-6812
Attorneys for Defendant

DISTRICT COURT
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD
Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

vs.

DENNIS KOGOD,
Defendant.

DEFENDANT'S CLOSING BRIEF

COMES NOW the Defendant, Dennis Kogod, by and through his counsel, Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby submits his Closing Brief, as follows:

I. INTRODUCTION

This is a modern-day Cinderella story. The parties were married on July 20, 1991, in New York City. (*See* Complaint for Divorce, filed on December 13, 2013.) Despite the fact that both parties worked in the healthcare industry, it became clear during the marriage that these parties would live separate lives. Early in the marriage, Defendant Dennis Kogod (hereinafter "Dennis"), began going on medical missions. (*See* Transcript Re: Non-Jury Trial, held on February 25, 2016, filed on April 28, 2016 (hereinafter "2/25 Trans."), Vol. II, p. 271.) He had no formal medical training. Plaintiff Gabrielle Cioffi-Kogod (hereinafter "Gabrielle"), who was a licensed nurse with a Masters degree in Public Health, never went with Dennis. (*See* 2/25 Trans., Vol. II, p. 271.) This was an early, telling sign the parties had separate interests and would ultimately live separate lives. Dennis traveled extensively for his career, while Gabrielle pursued her career. In 2003, the parties moved to Lake Las Vegas. (*See*

1 Transcript Re: Non-Jury Trial, held on February 24, 2016, filed on April 28, 2016 (hereinafter "2/24
2 Trans."), p. 7.) Dennis' office was still based in Southern California, and he lived there during the week.
3 (See 2/25 Trans., Vol. II, p. 307.)

4 It is clear the parties grew apart after moving to Las Vegas. Dennis spent less time at the marital
5 residence. The parties stopped having sex by 2005. (See 2/25 Trans., Vol. I, p. 119.) Dennis stopped
6 spending Christmas with Gabrielle after 2008. (See 2/24 Trans., p. 127.) The parties stopped exchanging
7 gifts and celebrating birthdays together. (See 2/24 Trans., pp. 126-28.) There was no physical or
8 emotional intimacy. In July 2010, after Gabrielle found out Dennis had filed for divorce, the parties
9 separated. Dennis never set foot in the marital residence after their separation. (See 2/24 Trans., p.
10 126.) The parties never lived together, had sex, or exchanged gifts after July 2010. (See 2/24 Trans., p.
11 126.)

12 Gabrielle is a highly intelligent women with an advanced degree. (See 2/25 Trans., Vol. I, pp. 82-
13 83.) She has worked as a nurse investigator, bringing charges before the North Carolina Nursing Board.
14 (See 2/25 Trans., Vol. I, pp. 92-93.) She currently works part-time as a nurse consultant. (See 2/24
15 Trans., pp. 136-37; and see 2/25 Trans., Vol. I, p. 123.) She reviews malpractice claims. (See 2/25
16 Trans., Vol II, p. 234.) She interacts with attorneys on a regular basis and is familiar with legal concepts,
17 such as proximate cause and standard of care. (See 2/25 Trans., Vol. II, p. 234.)

18 It is not fathomable she believed her husband had a disease which prevented communication and
19 made him not want to see or talk to her for extended periods of time. It is not fathomable that a wife
20 would not frequently visit her husband while he worked in California with only a part-time job
21 occupying her time. Not once, from 2004 through 2010, did Gabrielle visit Dennis in California. (See
22 2/25 Trans., Vol. I, pp. 12-13.) What wife would not visit her husband while he was working full-time in
23 California or try to go with him on one of his many business trips? She also made no attempts to go on
24 any weekend trips or other vacations with him. (See 2/24 Trans., p. 128.)

25 It is not believable that a couple who stopped spending Valentine's Day, Christmas, New Year's
26 Eve, or birthdays together were still in a relationship. Instead, Gabrielle worked 24 hours per week while
27 living at Lake Las Vegas for the past thirteen (13) years with no minor children to care for. It is
28 unknown what she did with the remainder of her time.

1 By July of 2010, and continuing over the next six (6) years, three (3) of which were before
2 Gabrielle filed for divorce and the other three (3) were after Gabrielle filed, the parties lived totally
3 separate lives.

4 During this period, from 2010 through the present, Gabrielle had no limits on her spending. (See
5 2/25 Trans., Vol. I, pp. 37-38.) Based on her testimony and her FDF, she spent at least \$180,000.00 per
6 year over an eight (8) year period. (See 2/25 Trans., Vol. I, p. 36.) Gabrielle's bills were paid out of the
7 joint Bank of America account ending 6446. (See 2/25 Trans., Vol. I, pp. 37-38.) She testified that while
8 she liked to save, she spent \$2,000.00 per month on food and spent \$1,500.00 - \$2,000.00 per month on
9 clothes, all without any questions from Dennis. (See 2/25 Trans., Vol. II, p. 255.) She had a golf
10 membership and a country club membership- again all with no questioning by Dennis. (See 2/24 Trans.,
11 p. 135.) Gabrielle was able to do whatever she wanted, whenever she wanted, with money not being an
12 issue. (See 2/25 Trans., Vol. II, p. 231.)

13 While Dennis was out of the marital home, Gabrielle had over \$1,000,000.00 in a bank account
14 and lived in a home they purchased for \$2,200,000.00. (See 2/24 Trans., p. 136.) While Gabrielle claims
15 she did not want to give up on the marriage because of her vows, she consulted with legal counsel after
16 July 2010 to find out her rights. (See 2/25 Trans., Vol. II, pp. 286-87.) She obviously was aware that
17 community property continued until the divorce of the parties. She made the business decision to stay
18 married to Dennis because Dennis had just entered the most financially lucrative part of his career. He
19 had just become the Chief Operating Officer (hereinafter "COO") for DaVita prior to filing the first
20 divorce complaint, which is a Fortune 300 company. (See 2/24 Trans., p. 112.) As a COO, he was a
21 Section 16 officer, meaning he is a person who directly or indirectly is a beneficial owner of more than
22 10% of the company. See 17 CFR 240.16a-1. At the time Dennis filed the first divorce complaint, in
23 early 2010, he was the number two person in a corporation that is now ranked 200 on the Fortune 500
24 list.

25 For most of their marriage, the parties had been middle to upper-middle class. With the DaVita
26 acquisition of Gambro, and Dennis' subsequent promotion to COO, Dennis moved into that elite group
27 of "C" suite corporate executives, that through options, make millions of dollars per year. Because this
28 elite group of executives earn so much money through options and other grants of stock, they must file

1 public forms with the Securities and Exchange Commission regarding their income. The amount of
2 money Dennis currently earns is public record and has been since he was promoted into his current
3 position in 2009. (*See* 2/24 Trans., p. 130.)

4 Normally a spouse would have some interest in their spouse's earnings, and where he worked
5 and lived. Gabrielle claims her only attempt was when she made a trip to California in 2011 looking for
6 Dennis' parents. Gabrielle did not even call Dennis when she drove to California looking for Dennis'
7 parents. (*See* 2/25 Trans., Vol. I, pp. 12-13.) During the seven (7) years prior to that trip, Gabrielle did
8 not make any trips to see where Dennis lived in California. (*See* 2/25 Trans., Vol. I, pp. 12-13.) While
9 Dennis was earning tens of millions of dollars a year and the parties had no relationship, Gabrielle had
10 an obsession with where Dennis' parents lived and whether he was giving them money. She claims she
11 did not have any interest in what Dennis was doing or spending. (*See* 2/25 Trans., Vol. II, p. 278.)

12 After 2010, Dennis and Gabrielle were living separate lives and had separate living
13 arrangements, houses, cars, etc. Gabrielle did not see or talk to Dennis for extended periods of time.
14 While there was testimony they went to counseling, those sessions were minimal. Even the text
15 messages and/or emails discussed at trial highlight that the parties had no relationship. (*See* Plaintiff's
16 Trial Exhibit (hereinafter "PT Ex.") 18-25.) In those messages, Gabrielle constantly confronts Dennis for
17 not making an effort, but Gabrielle's actions show she was doing nothing regarding the assets in light of
18 Dennis' conduct. After Gabrielle consulted legal counsel after July 2010, she claims she did nothing to
19 verify, investigate or protect her assets even though she had the ability and records to do so. She was
20 content to spend what she wanted and only minimally questioned Dennis' actions.

21 This is not a case of parties living together with the husband secreting money or having an affair
22 while still living with his spouse on a full-time basis. By July 2010, Gabrielle knew Dennis was on his
23 own living out of state, and she knew Dennis was living his own life.

24 There is no dispute that at the time of the separation in 2010, the parties' net worth was
25 approximately \$4,000,000.00. (*See* 2/24 Trans., pp. 107 & 112.) Even if the Court retained jurisdiction
26 over the stock options, the amount divided would have been a fraction of the \$40,000,000.00 the Court
27 must now divide. In the six (6) years of separation, the marital estate exponentially increased. During the
28 period Gabrielle discovered that Dennis had an affair and two (2) children, she also discovered Dennis

1 was worth approximately \$40,000,000.00. What may have initially seemed like a nightmare turned into
2 every spouse's financial dream.

3 Dennis argues for an equal division of the community property. Gabrielle should not benefit from
4 her total inaction from 2010 to the present to gain more than 50% of the community property. Each party
5 is entitled to live and spend money, especially when separated. There is no legal requirement each
6 person must equally consume the same amount of money. *Putterman v. Putterman*, 113 Nev. 606, 608-
7 09, 939 P.2d 1047 (1997). The only reason to award an unequal division is if the Court finds compelling
8 circumstances. NRS 125.150(1)(b). Such circumstances, in Nevada, have only been found in cases
9 involving property destruction, dissipation, or other financial misconduct that ~~depletes~~ the estate. See
10 *Putterman v. Putterman*, 113 Nev. 606, 608-09, 939 P.2d 1047 (1997); *see Lofgren v. Lofgren*, 112 Nev.
11 1282, 1283, 926 P.2d 293 (1996); *see Shydler v. Shydler*, 114 Nev. 192, 202, 954 P.2d 37 (1998). None
12 of those circumstances exist here.

13 There is no legal authority to reimburse the community for expenditures made by one spouse that
14 the other spouse disagrees with. It is not practical for this Court to examine each dollar spent during the
15 marriage when the spouse seeking the unequal division did nothing during the marriage to protect her
16 interests even though she was on notice that her husband was living a separate life.

17 According to the parties' financial records, if the parties had been divorced in 2004, their net
18 worth was only \$750,000.00. (*See* 2/24 Trans., p. 107.) It was in that year the parties' starting living
19 separately. The huge growth in the parties' net worth occurred after Dennis filed for divorce in 2010 and
20 the parties did not live together. (*See* 2/24 Trans., pp. 107 & 112.) Three (3) of the years of exponential
21 growth of their net worth occurred after Gabrielle filed for divorce in 2013. (*See* 2/24 Trans., pp. 107 &
22 112.)

23 For Gabrielle to contend she gets the benefit of that growth plus waste and alimony defies
24 Nevada law. She knew or should have known Dennis was living his own life, including spending a
25 reasonable amount of money based on his earnings. Gabrielle never made an issue with how Dennis
26 spent money from 2004 through 2009 and she certainly did not make an issue from 2010 up until she
27 filed for divorce.

28 ////

1 Based on the totality of the circumstances and the unique facts and circumstances of this case,
2 this Court should equally divide the community property at issue, deny Gabrielle's claim of community
3 waste, deny Gabrielle's claim for spousal support, and deny any relief sought by Gabrielle on the Order
4 to Show Cause.

5 **II. DIVISION OF PROPERTY**

6 Gabrielle has alleged this Court should unequally divide the community property. Before this
7 Court can consider an unequal division, it must first equally divide the community property and
8 specifically decide what asset each party should receive. After the assets are equally divided, this Court
9 should then consider Gabrielle's claim for an unequal division in light of Nevada law and other relevant
10 case law.

11 **A. Equal Division**

12 Once married, all the property acquired by either spouse after the date of marriage is presumed to
13 be community property. NRS 123.220. Upon divorce and absent compelling reasons, the court must
14 "make an equal distribution of the community property of the parties." NRS 125.150(1)(b).

15 In this case, all the property at issue is community property.¹ At the conclusion of the trial on
16 February 26, 2016, this Court divorced the parties and ended community property. Since the trial, the
17 community has acquired additional assets. These additional assets include income received by Dennis
18 for work he performed during the marriage, and for the sale of DaVita stock and/or options that were
19 received during the marriage. Those additions were deposited into the joint UBS accounts, and/or
20 equally divided between the parties. An updated "Asset and Debt Chart" has been prepared using the
21 ending account balances from February 26, 2016, and including the additional income received since
22 that date. (See Asset and Debt Chart, attached hereto as Exhibit A.) Dennis' proposed equal division of
23 the assets is contained in his updated "Marital Balance Sheet." (See Marital Balance Sheet, attached
24 hereto as Exhibit B.) The division of the assets at issue in this case is discussed below.

25 ////

26 ////

27 ¹ Dennis concedes that Gabrielle's interest in the Brooklyn home is her separate property as it was acquired
28 through an inheritance.

1 1. **Bank Accounts**

2 As of February 29, 2016, the parties had a total of \$94,672.12 in their combined bank accounts.
3 Only \$18,356.20, of that amount, was contained in a joint account. Gabrielle had \$65,199.88 in her bank
4 account, and the remaining monies were contained in Dennis' accounts. This Court should award each
5 party their respective accounts and equally divide the money that was contained in the joint account. As
6 such, Dennis would receive \$20,294.14, and Gabrielle would receive \$74,377.98.

7 2. **Investment Accounts**

8 The bulk of this community's wealth is contained in its various investment accounts. Because
9 Dennis is taking other assets, Gabrielle will receive a larger share of the community's investment
10 account assets. In addition, this Court has already divided \$3,000,000.00 per party. That money is not
11 included in the Marital Balance Sheet because it was already equally divided. As such, the only assets at
12 issue in this section of the division are the joint UBS accounts (ending 43, 45, 34, 76, 17, and 75), the
13 Merrill Lynch accounts, the other investments, and the two (2) movies.

14 Because Dennis is being awarded other assets, any asset division should be equalized through the
15 joint UBS accounts. Robert Gehlen, the parties' financial advisor at UBS, will need to effectuate the
16 division of those accounts. In addition, the account balances for the joint accounts have been updated
17 through May 31, 2016, because the community has acquired additional assets based on Dennis' efforts
18 during the marriage. Based on the nature of these accounts, their balances may fluctuate daily. As such,
19 Dennis should be awarded \$7,191,284.24 from the joint UBS accounts, and Gabrielle should be awarded
20 \$14,573,776.40. Gabrielle should also be awarded all three (3) Merrill Lynch accounts (ending 637, 588,
21 and 093), which through the end of the trial had a combined balance of \$779,117.92. With regard to the
22 other investments, which include NEA, Radiology Partners, and iChill, this Court should equally divide
23 those assets between the parties. Finally, this Court should award the two (2) movie investments, *Winter*
24 *on Fire* and *Thomasina*, to Dennis. Based on the above, the total award of the community's investment
25 assets to Dennis is \$8,011,978.24, and Gabrielle would receive \$15,992,588.30.

26 3. **Retirement Accounts**

27 Dennis' pension at Teleflex should be equally divided. Dennis should be awarded the UBS
28 Rollover IRA ending 46, which had an account balance of \$113,295.88, as of February 29, 2016.

1 Gabrielle should be awarded the Fidelity Dignity Health account, which had a balance of \$69,692.57, as
2 of May 2, 2016. From the DaVita Executive Retirement Account, Dennis should receive \$14,367.11 and
3 Gabrielle should receive \$288,467.44. The Voya DaVita account should be awarded to Dennis, which
4 had an account balance of \$386,973.46, as of March 31, 2016. Finally, Gabrielle should receive the
5 Merrill Lynch IRA account ending 040, which had an account balance of \$156,476.45, as of February
6 29, 2016. Those accounts have a total balance of \$1,029,272.91. Based on the above division, Dennis
7 will receive \$514,636.45, and Gabrielle will receive \$514,636.46 from the retirement accounts. The
8 parties should equally share the cost of any Qualified Domestic Relations Order(s) needed to effectuate
9 the above division. The Chase Cigna Health Savings account should not be included in this Court's
10 division because it is part of Dennis' health insurance benefits through his employer. It is not something
11 that has any cash value outside Dennis' medical treatment.

12 4. *Life Insurance Policies*

13 There is only one (1) life insurance policy with cash value. Dennis should be awarded the policy
14 at \$20,476.83 cash value. This division is equalized through the investment accounts discussed above.

15 5. *Business Interests*

16 As Dennis testified during the trial, the community no longer had any business interests in either
17 12 Moe, LLC, or System 8. Both of those businesses were liquidated. As such, this Court has nothing to
18 divide with regard to either of those businesses. Gabrielle contends there should be waste associated
19 with these assets. Dennis testified they were legitimate businesses. There should be no waste since two
20 (2) assets out of a \$40,000,000.00 portfolio under-performed. To call every unsuccessful investment
21 waste would violate the standard set forth in *Lofgren* and *Putterman*, especially when Gabrielle never
22 presented any evidence that those two (2) business investments were not legitimate. She would want half
23 of those assets if they had been successful.

24 6. *Real Property*

25 The former-marital residence, located at 28 Via Mira Monte, Las Vegas, Nevada, is currently
26 listed for sale and the parties have agreed to split the proceeds. Dennis' condo, located at 10776 Wilshire
27 Blvd., should be confirmed as his separate property. Likewise, Gabrielle's home, located at 21 Augusta
28 Canyon Way, should be confirmed as her separate property.

1 The parties agreed the following properties are valued as follows:

- 2 1. 321 San Vicente for \$680,000.00
- 3 2. 434 South Canon Drive for \$654,001.17
- 4 3. 10776 Wilshire Blvd.- Nanny Quarters for \$332,215.89

5 These three (3) properties should be awarded to Dennis because the first two (2) were for his family
6 members and the third is attached to his current home.

7 The parties disputed the value of 9716 Oak Pass. Jennifer Bosco, Dennis' appraiser, valued this
8 home at \$5,780,000.00. (See Defendant's Trial Exhibit (hereinafter "DT Ex.") 4U.) Gabrielle's
9 appraiser, Marc Herman, valued this home at \$6,400,000.00. Fair market value has been defined as what
10 a willing buyer would pay and a willing seller would sell for neither being under a compulsion to buy or
11 sell. *Unruh v. Streight*, 96 Nev. 684, 686, 615 P.2d 247 (1980). Dennis purchased the property in
12 December 2014 for \$5,195,000.00. (See Plaintiff's Trial Ex. 5, at 14473.) There is no evidence the price
13 Dennis paid for the property was not fair market value. Mr. Herman did not explain how he could
14 appraise the property for \$6,400,000.00 in January 2016, a \$1,200,000.00 increase in two (2) years. He
15 did not provide any market analysis showing California real estate increased by 20% in those two (2)
16 years.

17 Both appraisers agreed there were no "comps" in the area that sold for more than \$6,000,000.00.
18 (See Evidentiary Hearing held on May 4, 2016 (hereinafter "5/4 Hearing").) With the lack of "comps,"
19 Ms. Bosco determined the property had to be worth under \$6,000,000.00. (See Evidentiary Hearing held
20 on May 4, 2016.) It is only when Mr. Herman made significant *subjective* adjustments that he could
21 justify a value in excess of \$6,000,000.00. His adjustments related to view, age, and interior. (See 5/4
22 Hearing.) These are all adjustments "in the eye of the beholder." He downplayed the lack of guest
23 houses, cabanas, fireplaces, and garages, claiming they could be built, yet he produced no evidence
24 showing how much guest houses, cabanas, fireplaces, and garages would cost. He also produced no
25 evidence whether a buyer could obtain approval for construction in Beverly Hills.

26 Mr. Herman valued Oak Pass based on its view. (See 5/4 Hearing.) Views are subjective. While
27 Mr. Herman could enter Oak Pass to see the view from that home, he had to rely on pictures and curb
28 views of the "comps." (See 5/4 Hearing.) He was not able to personally see the view from the "comps"

1 to compare the views.

2 Mr. Herman valued this property for divorce purposes. (See Plaintiff's Exhibit 5 to 5/4 Hearing,
3 at 14477.) He had limiting conditions in his report which stated it could not be used for insurance
4 purposes or bank loan purposes. (See Plaintiff's Exhibit 5 to 5/4 Hearing, at 14477.) If he does not
5 believe his appraisal would be accepted by neutral, third-party financial institutions, why should this
6 Court rely on the appraisal? Gabrielle presented no evidence this house could be sold without financing.
7 Why should this Court not take into account whether a bank would accept the appraisal and loan money
8 on this house?

9 Dennis' experts both testified a bank would accept their expert report. (See 5/4 Hearing.) Ms.
10 Bosco and Ms. Garcia both testified a bank would only accept a 10% upward adjustment, not the 20%
11 upward adjustment proposed by Mr. Herman. (See 5/4 Hearing.) That adjustment alone shows that Mr.
12 Herman's value is not credible.

13 If neither Mr. Herman or Ms. Bosco were able to find a true "comp" that sold for more than
14 \$6,000,000.00 when the purchase price was \$5,195,000.00 in December 2013, it is logical the market
15 could have increased to \$5,780,000.00 in that period of time but not \$6,400,000.00.

16 Since Mr. Herman limited the conditions of his report to this divorce case, he has no guidelines
17 or restrictions as to how far he can "adjust" properties to get the highest value for his divorce clients. He
18 knows his appraisal will not be scrutinized by banks or insurance companies. He added \$250,000.00 for
19 a view without personally seeing the view from the other comparable properties. (See 5/4 Hearing.) He
20 added \$250,000.00 for the interior without ever personally seeing the interiors of the other comparable
21 properties. (See 5/4 Hearing.) He also "double-dipped" by adding an "age" adjustment because the age
22 of the home would already be accounted for in the adjustment regarding the "interior." (See 5/4
23 Hearing.) He admitted that pictures of the subject property did not "do justice" to that properties'
24 features, yet he used pictures of "comps" to create his inflated value for Oak Pass. (See 5/4 Hearing.)
25 While he made upward adjustments for subjective criteria, he discounted objective criteria to obtain his
26 value. Even with an objective factor such as square footage, he did not make an adjustment which
27 accurately reflected the price per square foot of houses in the area. This Court should value this home at
28 \$5,780,000.00 because that value best reflects fair market value and award the home to Dennis.

1 7. ***Automobiles***

2 There are three (3) cars: (1) the 2015 twelve cylinder Bentley, (2) the 2015 eight cylinder
3 Bentley, and (3) the 2015 Ferrari. Dennis testified that the twelve cylinder Bentley was valued at
4 \$180,000.00 and the eight cylinder Bentley was valued at \$135,000.00. Gabrielle offered nothing to
5 rebut those values. Dennis recently sold the Ferrari, and the net proceeds, \$276,675.00, were equally
6 divided. (See DT Ex. 6C.)

7 This Court should award Dennis both Bentleys. Gabrielle's community interest in those cars is
8 offset in the award of the investment accounts discussed above. Because the proceeds from the Ferrari
9 have already been equally divided, this Court does not need to divide that asset.

10 8. ***Personal Property***

11 This Court should find that their personal property has been equally divided and award each party
12 the personal property in their respective possession since neither party contested the personal property at
13 trial.

14 9. ***Receivables***

15 Dennis should be awarded the \$253,000.00 of receivables because of his relationship with those
16 individuals. Gabrielle's community interest in those receivables is offset in the award of the investment
17 accounts discussed above.

18 10. ***Stock Options/L-TIP***

19 Any property acquired post-divorce is considered separate property. See NRS 123.220; see NRS
20 125.150(1)(b). Whether property is considered community or separate is determined based on the time
21 and manner of acquisition. *Graham v. Graham*, 104 Nev. 473, 474, 760 P.2d 772 (1988).

22 Nevada courts utilize the "time rule" to deal with the issue of vested and unvested pension
23 benefits. *Gemma v. Gemma*, 105 Nev. 458, 461, 778 P.2d 429 (1989). *Gemma* also stands for the
24 proposition that the entire pension interest, including the portion earned post-divorce is not wholly
25 community. *Id.* The court may retain jurisdiction "[i]f the employee spouse believes that the income he
26 or she will receive upon retirement will be a reflection of increased effort and achievement after
27 marriage." *Id.* at 462-63. The "time rule" is used to ensure that only the community property interest is
28 awarded. *Id.* *Gemma* does not stand for the proposition that the "time rule" is used in every case. *Id.* The

1 Court in *Gemma* realized that there would be cases where that rule could not apply. *Id.* That is why the
2 Court “also mandated that the community share of benefits must be measured using the ‘wait and see’
3 approach.” *Fondi v. Fondi*, 106 Nev. 856, 859, 802 P.2d 1264 (1990).

4 This rationale is consistent with the Court’s adoption of *Pereira v. Pereira*, 156 Cal. 1, 109 P.
5 488 (1909) and *Van Camp v. Van Camp*, 53 Cal.App. 17, 199 P. 885 (1921). *Johnson v. Johnson*, 89
6 Nev. 244, 247, 510 P.2d 625 (1973). Those cases deal with the apportionment of property between
7 community and separate. *Id. Pereira* “allocate[s] to separate property a reasonable rate of return on the
8 [separate] capital investment,” and any increase above that amount is considered community. *Id.* at 247.
9 This analysis looks at a spouse’s active efforts, finding that active efforts on separate property is
10 community. *Id. Van Camp* “deduct[s] from the total [separate] income or increase in value, the amount
11 of reasonable compensation received by the owner of the property for services rendered.” *Id.* This
12 analysis looks at the passive increase in separate property during the marriage based on market forces,
13 finding that any increase based on market forces is separate property. *Schulman v. Schulman*, 92 Nev.
14 707, 558 P.2d 525 (1976). The calculation used under *Van Camp* is analogous to the “time rule” used in
15 *Gemma* because in those situations the court is dividing passive income. The approach taken in *Pereira*
16 is comparable to how the court in North Carolina divides unvested stock options. In North Carolina, the
17 courts have held the following:

18 Options which are not exercisable as of the date of separation and which
19 may be lost as a result of events occurring thereafter, and are, therefore,
20 not vested, should be treated as the separate property of the spouse for
21 whom they may, depending upon circumstances, vest at some time in the
22 future. In out view, this rule more closely recognizes the purpose of stock
23 options granted an employee which are designed so that they vest and
24 become exercisable over a period of time; such options represent both
compensation for the employee’s past services and incentives for the
employee to continue his employment in the future. Those options which
have already vested are clearly rewards for past service rendered during
the marriage, and, therefore, are marital property; options not yet vested
are in essence, an expectation of a future right contingent upon continued
service and should be considered separate property.

25 *Hall v. Hall*, 88 N.C. App. 297, 307, 363 S.E.2d 189 (N.C. App. 1987).

26 It is undisputed that vested awards of stock options or “Long-Term Incentive Plans” (hereinafter
27 “L-TIPs”) are community property. However, in this case there are unvested grants of both stock options
28 and L-TIPs that will not vest until after the divorce. (See DT Ex. 4F & 6B.) This Court should find that

1 both unvested grants of stock options and L-TIPs are Dennis' separate property.

2 Dennis is the number two person at DaVita. As the COO, he drives earnings, which has a direct
3 affect on the stock price. Accordingly, he must comply with federal law regarding insider trading. As a
4 result, he is classified as a Section 16 officer. A review of the SEC proxy statements shows that DaVita
5 closely analyzes Dennis' performance when granting him stock options and L-TIPs. (See PT Ex. 91-98.)
6 This review requires Dennis to continue working hard in order to receive any benefit from those grants.
7 If Dennis does not perform well, then the stock price will not be as high. He must perform at a high level
8 to receive any benefit from the L-TIPs, which are discretionary and there is no guarantee he will ever
9 receive them. Even though Dennis has both unvested stock options and L-TIPs that were granted during
10 the marriage, those grants are worthless if Dennis does not continue to perform at an extraordinary level
11 post-divorce. (See 2/24 Trans., pp. 146-54.) Dennis is not just punching a clock from 9:00 am to 5:00
12 pm. His efforts require him work long hours and to travel frequently.

13 The correct analysis for unvested grants of stock options and L-TIPs is a reverse-*Pereira*
14 analysis. In *Pereira*, the spouse's active efforts during the marriage are considered community. 156 Cal.
15 1, 109 P. 488. Post-divorce, an ex-spouse's active efforts are considered separate. NRS 123.220. This
16 analysis is also supported by *Gemma* because in *Gemma* the Court recognized there were situations
17 where the "time rule" should not apply. 105 Nev. at 463. This is not a case where there is a defined
18 benefit plan that is passively earning income post-divorce, and a person just has to be employed. *Id.* at
19 462-63. If that were the case, then the *Van Camp* approach would apply and the "time rule" would be
20 utilized. Here, Dennis has to put in extraordinary effort to get the discretionary grant of the L-TIPs and
21 drive earnings to increase the stock price.

22 As such, this Court should find that any unvested grants of stock options or L-TIPS, as of
23 February 26, 2016, are Dennis' separate property because any value that is received from those assets
24 will be based solely on Dennis' post-divorce efforts. If this Court is not inclined to find that those assets
25 are solely Dennis' separate property, then this Court should adopt the "wait and see" approach, adopted
26 under *Gemma* and *Fondi* and hold a separate hearing once the benefit of the unvested stock options and
27 L-TIPs is realized. At that time, this Court will be better equipped to determine what portion is separate
28 and/or community.

1 11. Debts

2 This Court should equally divide the UBS Line of Credit, account ending 27, because it is used
3 by UBS to buy and sell stocks without having to liquidate any of the parties' current holdings. The line
4 of credit totaled \$412,873.62 on February 29, 2016. Regarding credit cards, the parties have been
5 separated since 2010, and the amounts incurred on each parties' respective credit cards was used for the
6 benefit of the party who incurred the charge. Each party should be awarded the debt associated with their
7 respective credit cards. Since community property ended on February 26, 2016, each party will be paying
8 their respective cards with separate property. By awarding Dennis his respective credit cards, he will
9 have to pay those cards using his separate property, which alleviates Gabrielle's claim of waste regarding
10 these cards.

11 B. Community Waste

12 Gabrielle has claimed community waste because of the "fault" of Dennis. Nevada is a "no-fault"
13 divorce state. Marital fault is not a basis for an unequal division. NRS 125.150(1)(b). Fault is not a basis
14 for making a community property determination or an alimony determination. *Rodriguez v. Rodriguez*,
15 116 Nev. 993, 995, 13 P.3d 415 (2000) In 1993, this State became an equal division, community
16 property state. *Id.* at 996. The court is required to *equally* divide community property, rather than
17 *equitably* divide such property.

18 The concept of an unequal division of property relates to dividing what remains after the waste of
19 community assets by one spouse that lessens or dissipates the estate. Nevada has no case on point similar
20 to this case because the cases contemplate a diminution or loss of community assets, **not a dollar for**
21 **dollar reimbursement of expenditures** made on "girlfriends," children, or other expenses a spouse
22 retroactively decides to contest. The law regarding unequal divisions of community property is statutory
23 and must be strictly construed. *Bobby Berosini, LTD. v. PETA*, 114 Nev. 1348, 1353, 971 P.2d 383
24 (1998).

25 No Nevada case supports a retroactive examination of all expenditures by both parties for an
26 eight (8) year period to determine whether each expenditure "wholly benefitted" the community. This
27 Court indicated that it was only concerned with expenditures in excess of \$5,000.00 per transaction. (*See*
28 Transcript Re: Status Check held on June 1, 2015, filed on June 15, 2015, pp. 52-54.) If Nevada allowed

1 a dollar for dollar examination of all expenditures that occurred during the marriage, then every divorce
2 would turn into an accounting nightmare. Courts would be placed in an impossible position. Disgruntled
3 spouses from every economic strata would allege waste and proceed to challenge every transaction made
4 by their spouse retroactively. This would unduly burden the courts and make each divorce extremely
5 expensive.

6 Each spouse is expected to take responsibility for his/her actions or inaction during the marriage.
7 No spouse is responsible for the management of community property. This Court should not examine
8 every transaction from the past eight (8) years, when during those eight (8) years Gabrielle had every
9 opportunity and ability to protect her own interests, had consulted legal counsel, and made a business
10 decision to stay in the marriage. The various "waste" sub-issues are discussed below.

11 1. *This case under Nevada law.*

12 An unequal distribution of community property may occur when "the court finds a compelling
13 reason to do so." NRS 125.150(1)(b). The district court is required to make written findings if it makes
14 an unequal distribution. *Lofgren v. Lofgren*, 112 Nev. 1282, 1283, 926 P.2d 293 (1996). Such a
15 distribution is only warranted when there is financial misconduct by one of the parties, including, but not
16 limited to, negligent loss or destruction of community property, hiding or wasting of community assets
17 or misappropriating community assets for personal gain. *Putterman v. Putterman*, 113 Nev. 606, 608-09,
18 939 P.2d 1047 (1997). Additionally, "the secreting or wasting of community assets while divorce
19 proceedings are pending is to be distinguished from under-contributing or over-consuming of
20 community assets during marriage." *Id.* at 609. The only examples of unequal divisions in Nevada are
21 found in the following cases:

22 In *Putterman*, the husband refused to account for finances that he controlled and lied to the court
23 about his income. *Id.* at 609. The court found such conduct warranted an unequal division because the
24 husband engaged in such conduct for his own benefit and to the detriment of the wife. *Id.* Despite such
25 intentional conduct, the unequal division only included the award of a country club membership and a
26 portion of stock to the wife. *Id.* at 610. The financial misconduct in *Putterman* occurred **during the**
27 **pendency of the divorce**, and the husband was attempting to hide those assets. *Id.* at 609-10. Here,
28 Dennis complied with Gabrielle's numerous discovery requests, produced voluminous documents that

1 included account statements from 2008 to 2015, and did not lie during this case regarding his assets or
2 income. This case is not similar to *Putterman*.

3 In *Lofgren*, the district court found that the husband wasted and/or secreted \$96,000.00 through
4 various transfers that the husband made **during the pendency of the divorce**. 112 Nev. at 1284. The
5 community property in that case totaled \$992,573.00. *Id.* The Nevada Supreme Court upheld the district
6 court's division of \$540,393.00 to the wife, which gave her credit for \$44,106.50 of the money that the
7 husband improperly transferred. *Id.* The Court justified this division because the husband attempted to
8 hide these assets from his wife in the divorce, lowering the community property available to divide. *Id.*
9 at 1283-84. There is no evidence that Dennis tried to hide any asset from Gabrielle in an attempt to
10 change the amount of money that Gabrielle is entitled to. The evidence shows that Dennis is giving
11 Gabrielle credit for her community property share of assets that he purchased without her knowledge.
12 This case is not factually similar to *Lofgren*.

13 In *Shydler v. Shydler*, the dissenting opinion explained that a finding of property destruction
14 would be a compelling reason for an unequal division. 114 Nev. 192, 202, 954 P.2d 37 (1998). In that
15 case, there was a "Battle of the Toy Soldiers" because the parties were fighting over a toy soldier
16 collection, and it was alleged that the wife destroyed or concealed that property. *Id.* There is no evidence
17 to suggest that Dennis destroyed or concealed any of the community property at issue. This case is not
18 factually similar to *Shydler*.

19 In *Wheeler v. Upton-Wheeler*, the Court found that "spousal abuse or marital misconduct does
20 not provide a compelling reason under NRS 125.150(1)(b) for making an unequal disposition of
21 community property." 113 Nev. 1185, 1190, 946 P.2d 200 (1999). The Court reversed the lower court
22 for relying on photographs of the battered spouse for purposes of making an unequal division on the
23 grounds of spousal abuse. *Id.* at 1186. While there is no allegation of spousal abuse, Gabrielle has
24 claimed marital misconduct in the form of cheating. Based on the Court's reasoning in *Wheeler*, this
25 Court cannot find that marital misconduct, such as cheating, is a compelling reason to support an
26 unequal division.

27 In an unpublished decision, the Court found that after a 20 year separation, a pension earned by
28 the husband through a job he began working at six (6) years into the separation should be awarded, in

1 whole, to the husband. The Court found that the 20 year separation was a compelling reason for such an
2 unequal division of that pension. *Hallenback v. Hallenback*, 2014 WL 4810267, at *1 (2014). In this
3 case, Dennis earned a substantial amount of money during the parties' lengthy separation. This case is
4 factually similar to *Hallenback*.

5 While the above cases acknowledge that the court may make an unequal distribution of
6 community property when a spouse has engaged in financial misconduct and/or waste, the law in
7 Nevada on what constitutes financial misconduct and/or waste is sparse. Waste, or as it is sometimes
8 called, "dissipation," has not been defined by Nevada law, and there is no Nevada case factually on point
9 that says this Court can do an unequal division under the unique set of facts and circumstances of this
10 case.

11 Gabrielle cites NRS 123.230 in an attempt to define financial misconduct. However, when that
12 statute was originally enacted in 1897, it was for the purpose of "preclud[ing] the possibility of a wife
13 being divested of the home by the acts of her husband, perpetrated either with a design to defraud her, or
14 through misguided or imprudent business transactions in which she had no part." *First National Bank of*
15 *Ely v. Meyers*, 39 Nev. 235, 247, 150 P. 308 (1915). That statute is meant to be read together with the
16 homestead statute, meaning it applies to real estate and/or other assets. *Id.* It is not meant to apply to day-
17 to-day expenditures. In addition, if the Nevada Supreme Court wanted NRS 123.230 to define financial-
18 misconduct, then it would have specifically stated so in the various published opinions regarding waste.
19 None of those cases even cite to NRS 123.230. Therefore, NRS 123.230 cannot apply to day to day
20 expenditures of money.

21 Because there is no law in Nevada that directs this Court on how to deal with a claim of waste
22 under these unique facts and circumstances, this Court must look to other jurisdictions for guidance.

23 **2. This case borrowing from other states.**

24 Other jurisdictions have defined "dissipation," as expenditures of a spouse, at a time when the
25 marriage is coming to an end, made for the sole purpose of depriving the other spouse of his or her share
26 of the marital estate. *Kittredge v. Kittredge*, 441 Mass. 28, 36, 803 N.E.2d 306, 313 (Mass. 2004) (citing
27 *Herron v. Johnson*, 714 A.2d 783, 786 (D.C. 1998).

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1 One factor that courts have considered when analyzing a claim for waste/dissipation is "a
2 spouse's 'contribution' to the marital assets." *Kittredge v. Kittredge*, 441 Mass. 28, 39, 803 N.E.2d
3 306, 315 (Mass. 2004) (emphasis added). As such, a "determination whether a spouse's expenditures
4 constitute dissipation considers them in light of that spouse's over all contribution." *Id.* In addition, a
5 spouse's financial contribution to the marital estate may offset excessive drinking or gambling, or
6 negligent or intentional destruction of property. *Anstutz v. Anstutz*, 112 Wis.2d 10, 12, 331 N.W.2d 844,
7 846 (Wis. 1983). In Washington, the courts look at "each parties' responsibility for creating or
8 dissipating marital assets" as relevant to a division of property upon divorce. *In re Marriage of Williams*,
9 84 Wash.App. 263, 270, 927 P.2d 679, 683 (Wash. 1996). **This factor is important because it deals**
10 **directly with whether a spouse has the requisite intent required for a claim of dissipation.** A
11 spouse's contribution and/or lack thereof, can help the court determine whether that spouse is attempting
12 to deprive the other spouse of his or her fair share. Contributions in excess of any claim for dissipation
13 would show that the contributing spouse does not have the requisite intent for a claim of dissipation to
14 prevail.

15 This factor is important because of the unique facts and circumstances of this case. At the time
16 this marriage began to undergo an irreconcilable breakdown, Dennis did not dissipate assets but grew the
17 net worth of the community from \$4,000,000.00, in 2010, to \$40,000,000.00, today.

18 The time frame under which dissipation is measured is "when the marriage is **undergoing** an
19 irreconcilable breakdown." *Herron v. Johnson*, 714 A.2d 783, 785 (D.C. 1998) (emphasis added); *see*
20 *Clements v. Clements*, 10 Va.App. 580, 586, 397 S.E.2d 257, 261 (Va.App. 1990). This breakdown may
21 coincide with the parties' separation or initiation of divorce. *Id.* Dissipation "generally involves the use
22 or diminution of the marital estate for a purpose unrelated to the marriage and does not include the use of
23 marital property to meet routine financial obligations." *In Re Marriage of Coyle*, 671 N.E.2d 938, 943
24 (Ind. 1996). These definitions explain how the Nevada Supreme Court decided *Putterman* and *Lofgren*
25 looking at dissipation of community property. The issue is whether the community is lessened to such a
26 point where each spouse receiving 50% would be unfair because of the dissipation.

27 Determining when such a breakdown occurs is essential because the courts expect during the
28 marriage the parties allowed each other to spend money. By limiting the time frame of waste to the

1 breakdown, the courts are giving each spouse the freedom and responsibility to manage their marital
2 assets. It is expected that if the parties are together they are accepting each other's expenditures.

3 Once the marriage begins to undergo an irreconcilable breakdown, courts have recognized the
4 parties might not be looking out for their spouse's best interest and, in fact, may try to harm their spouse
5 financially. This period ends as soon as the court is involved because once the court is involved, the
6 parties are able to seek judicial intervention regarding these issues.

7 "The party alleging dissipation has the initial burden of production and burden of persuasion."
8 *Simonds v. Simonds*, 165 Md.App. 591, 614, 886 A.2d 158, 172 (MD 2005) (internal citations omitted);
9 *see Clements v. Clements*, 10 Va.App. 580, 586, 397 S.E.2d 257, 261 (Va.App. 1990); and *see Brosick v.*
10 *Brosick*, 974 S.W.2d 498, 502 (Ky. 1998). **However, this burden is not met by simply performing an**
11 **audit of all expenditures made during the marriage.** *In Re Marriage of Coyle*, 671 N.E.2d 938, 942
12 (Ind. 1996) (emphasis added). "The institution of marriage would be ill-served if spouses were
13 encouraged to maintain a continuous record of expenditures and transactions during the marriage for use
14 in the event they are ever divorced." *Id.*

15 Once that party establishes a *prima facie* case that funds were dissipated, the burden shifts to the
16 other party to show that the expenditures were appropriate. *Id.* at 614-15. After the burden shifts, the
17 other party must prove by "a preponderance of the evidence that the funds were used for living expenses
18 or some other proper purpose. *Id.* at 587. "[A] majority of courts have held that the use of funds for
19 living expenses while the parties are separated does not constitute dissipation." *Id.* In addition, the
20 conversion of a marital asset into another form does not "mean the asset has been wasted or the net
21 marital estate has been reduced." *Barth v. Barth*, 593 N.W.2d 359, 363, 1999 ND 91 (N.D. 1999).

22 By taking the law from other jurisdictions, and applying it to this case, in light of Nevada law,
23 this Court is able to find that Gabrielle is not entitled to an unequal division because there was asset
24 growth, not dissipation, during the relevant time period. This Court's inability to make an unequal
25 division in this case is discussed below.

26 3. *How this Court should rule*

27 Under Nevada law, this Court must find compelling reasons to make an unequal division of
28 community property. Gabrielle alleges she is entitled to an unequal division of community property, in

1 her favor, based on Dennis' actions during the marriage, solely based on Dennis' spending. There is no
2 dispute that the assets increased during the marriage. This Court should follow Nevada law, in
3 conjunction with the law discussed from other states, to deny Gabrielle's request for an unequal division.
4 This Court must first consider the time frame at issue. After the time frame is defined, this Court must
5 then consider Dennis' contribution during that time frame and whether Gabrielle has made out a *prima*
6 *facie* case of dissipation. If, and only if, this Court finds that Gabrielle has made a *prima facie* case of
7 dissipation does the burden shift to Dennis to show that the alleged dissipation was used for living
8 expenses and/or a proper purpose, and not to deprive Gabrielle of her equal share of community
9 property.

10 Dennis' contribution to the community, the time period at issue, and Gabrielle's claim of
11 dissipation are discussed below.

12 a. **Dennis' increased contribution to the marriage beginning in 2010**
13 **shows he did not have the intent to deprive Gabrielle of her share of**
14 **the community.**

14 Dennis' expansive contribution to this marriage is of utmost importance in this case. That
15 contribution shows he did not have the requisite intent required for a claim of dissipation. After he filed
16 for divorce in 2010, his income substantially increased. The divorce dismissal was only for Gabrielle's
17 benefit and Dennis' detriment. When Gabrielle showed she would not amicably divorce him in 2010, he
18 decided that he was not able to deal with that type of conflict. (See 2/24 Trans., pp. 111-112, 114-115, &
19 132-33; and see 2/25 Trans., Vol. I, pp. 133-38.) He was in a new corporate position that was demanding
20 of his time and energy. If he had gone forward with the divorce in 2010, he most likely would not have
21 been able to keep up with the constant demands of his position and litigate the divorce in the manner that
22 Gabrielle demanded. As such, he decided to delay the divorce. With that delay he knew that Gabrielle
23 would be entitled to one-half of the assets going forward. (See 2/24 Trans., pp. 112-13.)

24 Accordingly, in 2011, his taxable income was \$15,485,110. (See PT Ex. 8.) In 2012, his taxable
25 income was \$21,535,200, and in 2013, when Gabrielle filed her Complaint for Divorce, his taxable
26 income was \$7,746,799. (See PT Ex. 6 & 7.) If Dennis had pursued the divorce in 2010, he likely would
27 have been divorced by 2011, and he would have been able to keep all of his income from 2012. The
28 reason he stayed with Gabrielle was to avoid conflict. He felt bad their relationship ended. (See 2/24

1 Trans., pp. 111-112, 114-115, & 132-33; and see 2/25 Trans., Vol. I, pp. 133-38.) Gabrielle has already
2 received the benefit of Dennis' mistake. Because he did not pursue the divorce in 2010, he was able to
3 focus on his career and increase the community's net worth ten-fold. (See 2/24 Trans., pp. 111-112, 114-
4 115, & 132-33; and see 2/25 Trans., Vol. I, pp. 133-38.) In cases involving waste, the court would see a
5 decrease in the net worth of the community. That did not happen in this case. The value of the
6 community exponentially increased after 2010.

7 Based on this exponential increase, this Court should find that any alleged dissipation by Dennis
8 is completely offset by his substantial contribution to the marital estate, especially since this increase
9 occurred during a time when the marriage was breaking down. Gabrielle is receiving the benefit of
10 Dennis' contribution. This benefit must be compared to the husbands in *Lofgren* and *Putterman* whose
11 actions were intended to decrease the value of the community by hiding the assets from their wives.
12 Dennis did not do that.

13 In comparison to *Shydler*, while Dennis did engage in marital misconduct through his affair with
14 Nadya, marital misconduct is not the same as financial misconduct. Dennis did not engage in financial
15 misconduct when he significantly grew the estate. Gabrielle's nightmare in finding out Dennis cheated
16 on her turned into a financial dream.

17 These actions by Dennis are analogous to the husband in *Hallenback* who, through his post-
18 separation efforts continued to accumulate assets such that the Court believed he was entitled to an
19 unequal division, not because his wife engaged in financial misconduct or any other type of dissipation,
20 but rather because the Court believed he should not be penalized for his post-separation actions that
21 increased the value of the community. *Hallenback* recognizes that the court must look at a spouse's
22 contribution and when that contribution occurs. Cases involving dissipation have an element of
23 diminution of value, meaning that the value of the community estate has decreased. Here, the value of
24 the estate has increased substantially during the period at issue, and Gabrielle gets the benefit.

25 This Court should look at this case as a whole. It cannot ignore the amount that Dennis
26 contributed and only look at how much he spent. Both his contribution and his expenditures need to be
27 examined together in order for this Court to understand the dynamic of this community. *Anstuz*, 112
28 Wis. 2d at 12. For example, a party spending \$100,000.00 and only contributing \$50,000.00 is very

1 different from a party spending \$100,000.00 and contributing \$500,000.00. The expenditures and
2 contributions must be viewed together.

3 This Court should find that Dennis' substantial contribution to the community completely offsets
4 Gabrielle's claim for dissipation. It shows he did not have the requisite intent to deprive Gabrielle of her
5 share of the community. He did not dissipate the marital estate but significantly increased the marital
6 estate while the marriage was breaking down.

7
8 **b. This Court must define the time period at issue to provide a framework for
any analysis regarding waste.**

9 The first hurdle Gabrielle must overcome is defining the time period at issue. Gabrielle would
10 like this Court to go back to 2004 when Dennis began seeing Nadya. The problem with going back
11 twelve (12) years is two-fold. First, there is an issue of proof. The banks do not keep account history
12 dating back that far. The parties only had statements from 2008. The second issue is that Gabrielle wants
13 this Court to act as the school principal and punish Dennis for every transaction since 2004 that
14 Gabrielle retroactively decided she does not agree with. The problem with this logic is that it assumes
15 Gabrielle had no duty to protect her interests during the marriage. Like the wife in *Wheeler*, Gabrielle
16 wants this Court to punish Dennis for every wrong thing he did during their marriage. However, marital
17 misconduct does not equal financial misconduct. As such, the time period at issue is crucial.

18 It is not practical for this Court to go back over eight (8) years to examine every purchase made
19 by Dennis. No where under Nevada law is such an examination even imagined. The cases dealing with
20 waste, under Nevada law, only consider the issue in transactions that diminish the community property.

21 This Court and the case law discussing this issue agree that a spouse cannot go back through the
22 entire marriage and *ex post facto* contest the validity of every transaction throughout the duration of the
23 marriage. Just because parties are getting divorced does not mean they get to recast the finances of the
24 entire marriage. The fact they stayed together for such a long time shows they accepted the other spouse
25 and that spouse's expenditures. One way courts have defined the time period at issue is by determining
26 when the marriage underwent an irreconcilable breakdown. *Herron*, 714 A.2d at 785.

27 At trial, the evidence showed that Dennis initiated a divorce action in 2010. (*See* 2/24 Trans., p.
28 111.) When Gabrielle discovered Dennis wanted a divorce, in July of 2010, she confronted Dennis

1 because she was upset. (*See* 2/25 Trans., Vol. I, pp. 133-38.) Gabrielle even consulted various attorneys
2 regarding a possible divorce at that time. (*See* 2/25 Trans., Vol. II, pp. 286-87.) Instead of pursuing the
3 divorce, Dennis decided that he wanted to avoid the conflict. (*See* 2/24 Trans., pp. 111-12 & 114-15.) He
4 hoped that counseling would make Gabrielle see that their marriage was over. (*See* 2/24 Trans., pp. 73-
5 74.) Even though Dennis dismissed that Complaint for Divorce, the parties separated at that time, and
6 have not lived together since. (*See* 2/24 Trans., p. 126.) This Court should find that the parties underwent
7 an irreconcilable breakdown in July of 2010. *See Herron*, 714 A.2d at 785; and *see Clements*, 10
8 Va.App. at 586.

9 The emails and text messages that were extensively reviewed at trial corroborate the marriage
10 suffered an irreconcilable breakdown in 2010, after Dennis initially filed for divorce. (*See* PT Ex. 18-
11 25.) Gabrielle's own testimony showed she believed that the marriage was fine up until she was notified
12 of Dennis' Complaint for Divorce in July of 2010. (*See* 2/25 Trans., Vol. I, pp. 133-38.) While the
13 parties went to counseling from 2010-2011, Dennis frequently did not attend and cancelled
14 appointments. It was clear to Gabrielle through her own text messages that Dennis was not working to
15 repair the marriage. A constant theme in those various messages is Gabrielle confronting Dennis
16 regarding his lack of effort. In those messages she tells him that he is getting the result he wanted, that
17 his actions are unacceptable, that they had not seen each other in over two (2) months, that she is so
18 disgusted she wants to walk away, that he couldn't even bear the sound of her voice, and that he cannot
19 continue to live two separate lives. (*See* PT Ex. 23, at 12135, 12141, 12174, 12188, & 12201.)

20 The parties stopped going to counseling in April of 2012, but Gabrielle still waited more than 20
21 months to file the instant complaint for divorce, which was filed in December 2013. When Gabrielle
22 filed the complaint that initiated this divorce, these parties were no longer undergoing an irreconcilable
23 breakdown. At that point the marriage was broken, and any further claim for waste was cut off because
24 Gabrielle was able to seek judicial intervention if she had any issues with Dennis' spending.

25 As such, this Court should limit any consideration of waste from July of 2010, when Gabrielle
26 first discovered Dennis wanted a divorce and the parties separated, through December of 2013, when
27 Gabrielle filed the complaint that initiated the instant divorce.

28

1
2 c. **Gabrielle is unable to make out a *prima facie* case of dissipation under the law.**

3 This Court must first determine whether Gabrielle has made a *prima facie* case of dissipation
4 before the burden shifts to Dennis to rebut her claim. If this Court allowed any spouse to make a claim
5 for an unequal division without placing the burden on that spouse to prove an unequal division is
6 warranted, then this Court would have to use its scarce resources to parse out the claims with merit
7 versus the claims without merit.

8 Gabrielle is unable to make out a *prima facie* case of dissipation because she tacitly agreed to
9 Dennis' expenditures and her actual claim for dissipation does not meet the legal standard required for
10 this Court to make an unequal division. Both of those issues are discussed below.

11 1. **Gabrielle knew in 2010 what Dennis was spending money on, and she**
12 **never objected to any of those expenses.**

13 Based on the fact that Gabrielle chose to stay married to Dennis after she consulted counsel and
14 reviewed his bank statements in 2010/2011, this Court can find that Gabrielle tacitly agreed to Dennis'
15 expenditure of community funds.

16 While Dennis was avoiding conflict, Gabrielle began preparing for her inevitable divorce from
17 Dennis. After she discovered Dennis wanted a divorce, Gabrielle requested all the parties' bank
18 statements and consulted counsel. She confronted Dennis regarding various checks and/or other
19 transactions that appeared in these statements. (See 2/25 Trans., Vol. II, pp. 315-15.) After reviewing the
20 bank statements during that time period, Gabrielle saw checks written out to Nadya and Yaffa Marcus,
21 which was the children's preschool. (See 2/25 Trans., Vol. II, pp. 315-15.) In her consultation with
22 attorneys regarding the potential divorce she testified that she discussed jurisdiction issues because
23 Dennis was living in Colorado. (See 2/25 Trans., Vol. II, pp. 286-87.) Gabrielle allowed Dennis to
24 continue living the way he had been living, presumably on advice of counsel. Gabrielle knew that
25 Dennis' income was about to increase exponentially based on the promotion he received one (1) year
26 prior. (See 2/25 Trans., Vol. II, p. 281.) Gabrielle realized that she would receive the benefit of that
27 increase if she continued to stay married to Dennis. She had Googled Dennis and was aware of his
28 promotion and corporate position. (See 2/25 Trans., Vol. II, p. 279.) In addition, as a Section 16 officer,

1 his compensation and stock options are public record. (See 2/24 Trans., p. 130.) Dennis even told
2 Gabrielle, via email that he was receiving DaVita shares worth approximately \$18,000,000.00. (See 2/25
3 Trans., Vol. II, at p. 281.) **All she had to do was wait.**

4 In August of 2011, Gabrielle admits Dennis did not put any effort into their relationship, and she
5 is now at the point where she just sits back and watches him not follow through with saving their
6 marriage. (See PT Ex. 22, at 12358.) At trial, Gabrielle testified that Dennis went from calling her
7 eighteen (18) times per day when they still had a marital relationship to weeks without any calls after
8 July of 2010. (See 2/25 Trans., Vol. I, pp. 117-18.) In June of 2011, she told Dennis that he would rather
9 stick pins in his eyes than have to look at her. (See PT Ex. 23, at 12141.) The fact that Gabrielle kept
10 these text messages and emails for five (5) years shows that she knew the significance of those messages
11 and that she intended to use them for purposes of this divorce.

12 After Gabrielle filed her Complaint for Divorce in December 2013, she did not file any motion
13 with this Court to put Dennis on a budget. If Gabrielle truly believed that Dennis was dissipating the
14 community's property, then she should have filed a motion to put him on a budget to ensure that he was
15 not spending money on anything that she did not agree with. Instead, Gabrielle allowed Dennis to
16 continue spending money as he had prior to her initiation of this case. Gabrielle only filed two (2)
17 motions prior to trial. The first motion was her Motion for Leave to File an Amended Complaint, which
18 was filed on October 13, 2015. That motion did not attempt to limit Dennis' expenditures. The second
19 motion was for an Order to Show Cause, which she filed on January 19, 2016. That motion was
20 Gabrielle's first attempt to limit Dennis' expenditures. She filed it two (2) years after the case was
21 initiated and one (1) month before the trial. If Gabrielle was really concerned with Dennis' expenditures
22 during the pendency of the divorce, then she should have filed that motion immediately after she filed
23 her complaint. Gabrielle likely did not file the motion because the court would have allowed each party
24 to spend more money than Dennis actually spent based on his income. This is shown by the fact
25 Gabrielle now wants to spend \$100,000.00 per month now even though she historically only spent
26 \$180,000.00 per year.

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2 **2. The dissipation complained of by Gabrielle does not meet the legal**
3 **standard to warrant an unequal division.**

4 The calculation that Gabrielle's expert, Anthem Forensics (hereinafter "Anthem"), performed
5 does not aid the trier of fact in determining the issue and violates the law regarding expert witness
6 testimony. In 2014, the Nevada Supreme Court clarified the standard upon which an expert must testify,
7 holding such testimony must be "sufficiently certain." *FCHI, LLC v. Rodriguez*, 130 Nev. Adv. Op. 46,
8 335 P.3d 183, 185 (2014). *FCHI* sets forth the appropriate question before this Court. Is Anthem's
9 testimony "sufficiently certain?" If the answer is "no" then it must be excluded. 130 Nev. Adv. Op. 46,
10 335 P.3d 183, 185 (2014).

11 At trial, Anthem testified regarding the issue of dissipation. It testified that it "analyzed" each
12 transaction that occurred from 2008 through 2015. (See 2/25 Trans., Vol. II, p. 354.) This "analysis"
13 simply consisted of determining who spent money on what. (See 2/25 Trans., Vol. II, pp. 355-56.) Once
14 it was determined who spent the money, the transaction was put in the corresponding "bucket." (See
15 Transcript Re: Non-Jury Trial, held on February 26, 2016, filed on April 28, 2016 (hereinafter "2/26
16 Trans."), Vol. I, p. 41.) This "analysis" was based on what Gabrielle told Anthem and from the
17 discovery. (See 2/25 Trans., Vol. II, pp. 354-56.) Anthem cannot testify to a preponderance of the
18 evidence regarding dissipation because dissipation is a legal conclusion. It did not testify there was a
19 depletion of the assets or other financial misconduct. Its testimony was based solely on who spent money
20 for what and the total cost per person.

21 This "analysis" consisted of looking at all 27,000 transactions accrued by the community, for an
22 eight (8) year period. (See 2/25 Trans., Vol. II, p. 360.) Those 27,000 transactions included Gabrielle's
23 expenses during that time frame. Anthem did exactly what this Court said it did not want. (See 2/26
24 Trans., Vol. I, p. 41.) It "analyzed" every single transaction for all the parties down to \$1.00 parking
25 fees.

26 It made arbitrary decisions regarding what Dennis was allowed to spend even though there was
27 never an agreement between the parties or court order restricting spending. Anthem decided that Dennis
28 was only allowed to have a certain amount of cars and spend certain amounts each month. It made
moralistic judgments as to the quality of life it believed Dennis was allowed to have not taking into

1 account his contributions during that time period. Anthem is not qualified to make such moralistic
2 judgments.

3 This Court cannot expect an estate of this size to keep all of its assets in the form of cash. It is
4 expected that an estate of this size would diversify its holdings to help protect its assets. Anthem did not
5 consider that when making decisions about what "bucket" to place an expense. Its goal was to place as
6 many transactions in a "bucket" to increase the amount of alleged waste. This further violates the
7 Court's holding in *Putterman*, wherein the Court held that unequal consumption does not amount to
8 dissipation. 113 Nev. at 608-09.

9 The standard Anthem testified to using when making the above decisions was whether the
10 expenditure "wholly benefitted" the community. (See 2/26 Trans., Vol. I, p. 11.) The issue with using
11 that standard is that Anthem is not the trier of fact and is not qualified to make such legal conclusions.
12 Further, it ignores Nevada law as stated in *Lofgren* and *Putterman*, which never utilized the "wholly
13 benefitted" standard.

14 In rebuttal to Anthem's testimony, Dennis' expert, Richard Teichner, testified regarding why the
15 Anthem's report is not credible. First, Mr. Teichner testified that Anthem failed to provide an objective
16 standard in its report regarding what was included in its dissipation calculation. (See 2/26 Trans., Vol. II,
17 p. 204.) The items included were items that Gabrielle disagreed with, which does not equate to items that
18 the Nevada Supreme Court has ever verified as constituting dissipation. (See 2/26 Trans., Vol. II, pp.
19 202-03.) It is unknown what kind of "analysis" was even performed. (See 2/26 Trans., Vol. II, p. 204.)
20 Identifying who incurred each expense, like what Anthem did, does not meet the level of analysis that is
21 expected of an expert. An expert's "analysis" must be "sufficiently certain." When Mr. Teichner
22 reviewed Anthem's report, there were many inaccuracies in which "bucket" an expense was placed. (See
23 2/26 Trans., Vol. II, p. 203.) These inaccuracies existed even though Gabrielle performed discovery
24 which provided accurate information. These inaccuracies existed because Anthem made assumptions
25 and ignored the evidence. (See 2/26 Trans., Vol. II, p. 203.) Once Anthem began relying on assumptions
26 to craft its report, it no longer met the "sufficiently certain" requirement for expert reports. The role of an
27 expert is to provide this Court with a neutral, third-party analysis of a given issue. Instead, Anthem made
28

1 value judgments based on what Gabrielle thought was allowable. Such judgments do not aid this Court,
2 as the trier of fact.

3 Second, many of the items included on Exhibit 6 to Plaintiff's Trial Exhibit 57 were later revised
4 because at the time of Mr. Leunane's deposition, he did not even know what that exhibit was composed
5 of. The back-up documents that he later submitted do not support the numerous entries contained in that
6 exhibit. (See PT Ex. 59.)

7 Finally, Mr. Teichner provided this Court with a schedule that compares Dennis' income to the
8 community's expenses for each given year. (See DT Ex. D, Schedule 5.) This schedule shows this Court
9 what was actually going on and allows this Court to compare this case to other cases that it would
10 typically see. Because Dennis' income is substantial, his expenses when compared to his income, show
11 that he only spends a small percentage of what he earns. (See DT Ex. D, Sch. 5.) **This is paramount.** As
12 Mr. Teichner testified, other marital estates spend at least 50% of their income each year, if not more.
13 (See 2/26 Trans., Vol. II, p. 228.) Dennis spent, on average, 5.9% of his income each year from 2008
14 through 2015. (See DT Ex. D, Sch. 5.) Gabrielle wants the benefit of the significant increase, but wants
15 Dennis to be limited to less than 5% of his income for spending.

16 Gabrielle's claim of dissipation relates to money that was spent on (1) Nadya and the Children,
17 (2) Jennifer Steiner, (3) the Yacht, (4) "Potential Community Waste, and (5) Dennis' family members.
18 Each of these areas of alleged dissipation are discussed below.

19 **i. Nadya and the Children**

20 Gabrielle claims that Dennis spent \$1,681,178.14 on Nadya and the children. (See PT Ex. 57.)
21 After reviewing that number, Dennis was able to remove \$584,718.34 in expenditures because those
22 expenditures were for his living expenses. (See DT Ex. D, Sch. 2.) In addition, Gabrielle also claims that
23 Dennis gave Nadya \$279,000.00. (See PT Ex. 57.) The problem with Gabrielle's calculation for Nadya
24 and the children is that it includes expenditures that were made for Dennis, and it includes transactions
25 from 2008 through 2015. While Dennis has issues with Gabrielle's calculation, he will concede that in
26 total he spent \$1,500,000.00 on Nadya and the children from 2008 through 2015. Even though Dennis
27 spent \$1,500,000.00 on Nadya and the children, the entire amount does not meet the legal definition of
28 dissipation. First, Gabrielle must limit the number to the time period where the parties were undergoing

1 an irreconcilable breakdown in their marriage from July 2010 through December 2013, which is 42
2 months. Since Dennis has conceded that he spent \$1.5 million over the course of eight (8) years on
3 Nadya and the children, this Court may extrapolate how much Dennis spent during the 42 months at
4 issue. By conceding the \$1.5 million, Dennis is saying that he spent \$187,500.00 per year, or \$15,625
5 per month. Dennis spent \$656,250 during those 42 months at issue. The analysis does not end there. This
6 Court must also consider Dennis' contribution in comparison to this amount, and must view this amount
7 in light of *Putterman*, which states that over-consumption is not a compelling reason for an unequal
8 division.

9 If Dennis never had a relationship with Nadya, he was still entitled to have a social life and spend
10 money. If he was not going to dinner with Nadya and the children, he would have been going out to
11 dinner with someone else. At his income level, it is expected that he would eat at more expensive
12 restaurants. Because Dennis was in a committed, long-term relationship with Nadya that resulted in
13 children, the expenditures made were wholesome. This is not the case where the husband was spending
14 his earnings on gambling, drugs, and/or prostitutes. This Court must remember that these parties have
15 been separated since July 2010. This Court must also remember that the amount a person spends is
16 commensurate with how much that person earns. Dennis is not like the typical family court litigant who
17 spends more than he earns. Unlike those individuals, he saved the majority of the money he earned. In
18 2011, Dennis earned \$15,485,110, and in 2012, he earned \$21,535,200. (See PT Ex. 7 & 8.) With an
19 income that high, during a time the parties were undergoing an irreconcilable breakdown, this Court
20 should not find that \$656,250 spent on Nadya and the children meets the compelling reason standard to
21 justify an unequal division.

22 Gabrielle argues that Dennis made numerous gifts to Nadya in violation of NRS 123.230. Dennis
23 is taking those alleged gifts on his side of the division, such as the Bentley. Further, Dennis lived in the
24 Oak Pass home when he was working in California, and he is certainly allowed to have a home in
25 California when he earns enough money to own multiple homes. Additionally, the money spent on
26 Dennis' children cannot constitute dissipation because Dennis has a legal obligation to support those
27 children over and above his obligation to Gabrielle. The children did not affect Gabrielle's quality of life
28 and do not justify an unequal division of community property.

1 Because Dennis contributed exponentially more to the marital estate during the time period at
2 issue, this Court should find that Dennis' actions do not constitute dissipation, as it is legally defined.
3 Gabrielle is not entitled to an unequal division based on money relating to Nadya and the children.

4 **ii. Jennifer Steiner**

5 During the pendency of this divorce, Dennis began dating Jennifer Steiner. Gabrielle claims that
6 Dennis spent \$45,099.31 on Ms. Steiner. (See PT Ex. 57.) Just because money is spent during the
7 pendency of the divorce does not mean it constitutes dissipation. This claim does not fall within the time
8 period at issue. Dennis did not hide these expenditures from Gabrielle. He simply wanted to move on
9 with his life, and these expenditures are part of his living expenses. His marriage with Gabrielle had
10 been over for quite some time, and his relationship with Nadya was also over. If this Court found that
11 any money spent on a boyfriend or girlfriend during the pendency of the divorce constitutes dissipation,
12 it would open the floodgates for these types of claims. There is a reason why *Putterman* and *Lofgren*
13 **narrowed** the scope of dissipation to financial misconduct, including the secreting or hiding of assets. It
14 was to avoid this type of situation. Gabrielle was free to have relationships with other individuals during
15 the pendency of this divorce if she chose to. Taking into account Dennis' contribution to the marital
16 estate, this Court can find that the money he spent on Ms. Steiner is offset by the money that he earned
17 during that same time period. Gabrielle could have filed a motion during the pendency of this case to put
18 Dennis on a monthly budget. She decided to not file that type of motion. This Court should consider the
19 small amount spent on Ms. Steiner as part of Dennis' normal living expenses.

20 Because this claim does not fall within the legal definition of dissipation, and Gabrielle failed to
21 file any motion to limit Dennis' spending during the divorce, this Court should find there is no
22 compelling reason to perform an unequal division as to this claim.

23 **iii. The Yacht**

24 Gabrielle claims that Dennis spent \$626,657.84 on the yacht he purchased. (See PT Ex. 57.) At
25 Dennis' level of income, he is entitled to have a yacht. At trial, Dennis testified that this is a hobby he
26 enjoys. (See 2/26 Trans., Vol. II, pp. 268-73.) It was a way to find peace while working in an extremely
27 stressful position. Nevada law does not penalize a spouse for having expensive hobbies if the community
28 can afford that hobby. See *Putterman*, 113 Nev. at 608-09. Given Dennis' income, his contribution to the

1 marital estate offsets this hobby. Furthermore, Gabrielle's number is grossly overstated. After reviewing
2 those expenditures, Dennis found that only \$145,382.97 of that amount is not attributable to buying,
3 maintaining and/or selling the yacht. (See DT Ex. D, at Sch. 3.)

4 Given the fact that Dennis is a high income earner, this Court can find that Dennis' yachting
5 hobby is permissible because it is part of his living expenses, was used for work and entertainment, and
6 not subject to a claim of dissipation. To consider the yacht as waste would violate the over-consumption
7 rule of *Putterman*.

8 **iv. "Potential Community Waste"**

9 After Gabrielle realized that the amount of money spent on Nadya, the children, Ms. Steiner, and
10 the yacht did not total as much as she thought, she decided to take every single transaction that went
11 above Dennis' reported FDF expenditures and called it "potential community waste." (See 2/25 Trans.,
12 Vol. II, p. 364.) This claim is unrelated to Dennis' relationship with Nadya. It is through this claim that
13 Gabrielle's true intention for this Court to penalize Dennis and obtain revenge for cheating on her is
14 seen. She never tried to put Dennis on a budget both during the marriage or after this divorce was
15 initiated. Anthem values the "potential community waste" amount at \$3,611,035.84. (See PT Ex. 57.)

16 A brief review of this claim shows that it includes items that could not be considered dissipation,
17 including expenditures for assets, investments, bank fees, insurance, loan repayments, and property
18 management. (See PT Ex. 57, at Ex. 6; and see Exhibit C, attached hereto.) These expenditures total
19 \$1,473,169.44. (See Exhibit C, attached hereto.) After deleting those expenditures, this claim is
20 \$2,137,866.40.

21 However, the remaining expenditures that form that number include normal living expenses,
22 such as shopping, gas, groceries, phone bill, legal fees, "home-related", fitness dues, lodging, moving
23 expenses, meals and entertainment, checks, cash withdrawals, and credit card payments. (See PT Ex. 57,
24 at Ex. 6; and see Exhibit D, attached hereto.) These expenditures total \$1,564,647.76. (See Exhibit D,
25 attached hereto.) After deleting these expenditures, this claim totals \$573,218.64. The remaining items
26 include jewelry/watches, "LOC", Markdale Corporation, "need cancelled check", payments to
27 individuals, "uncategorized", and unknown wire transfers. (See PT Ex. 57, at Ex. 6.) The majority of
28 these remaining items are not "sufficiently certain." Gabrielle cannot claim that an expense is dissipation

1 just because she needs a cancelled check or because a payment was made to someone. She has to provide
2 more information to this Court why she believes those items constitute dissipation. To fulfill her burden,
3 she has to say more than she does not know what it is for.

4 These types of expenditures, by definition cannot be considered dissipation. Gabrielle is not
5 alleging that these monies were used for Nadya, the children, Ms. Steiner, the yacht, or Dennis' family.
6 These expenditures were for Dennis. Gabrielle has not even come close to establishing a *prima facie*
7 case of dissipation. That is evident from the fact that she calls this category "potential community
8 waste," not "probable community waste."

9 At trial, Gabrielle's expert testified that they titled this claim as "potential" because it consists of
10 living expenses that go over and above Dennis' FDF. (See 2/26 Trans., Vol. I, p. 10.) A divorce is not
11 open season to go back and question a spouse regarding every single expense he/she incurred during the
12 marriage, or compare expenses to an FDF. This is Gabrielle's attempt to have a complete audit of the
13 27,000 expenditures during the last eight (8) years of the marriage. This is ludicrous because the FDF is
14 only a snapshot of a party's current living expenses. It is not representative of that party's living
15 expenses for an eight (8) year period. This Court expects that a party's living expenses may change and
16 certainly may fluctuate over an eight (8) year period of time. Additionally, if this Court allowed parties
17 to levy dissipation claims based on expenditures over and above what was stated on the FDF, then
18 parties in every case would bring these claims against their spouse. This Court would not be able to
19 handle such an influx in claims, nor would parties be able to afford it. This is not appropriate and is not
20 supported under Nevada law. Anthem did not testify to those potential waste claims by the "sufficiently
21 certain" standard required of experts in Nevada. A potential claim is just that, an uncertain claim. It does
22 not meet the burden of proof necessary to allow this Court to give Gabrielle reimbursement under that
23 claim.

24 Based on the fact that Gabrielle has failed to make out a *prima facie* case of dissipation with
25 regard to this claim because it is only "potential" and it consists of Dennis' living expenses, this Court
26 can find that Dennis did not dissipate assets with regard to this claim. Further, Anthem's testimony
27 regarding unallocated expenditures is not sufficiently certain and should not be considered by this Court
28 because it does not meet the legal standard.

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v. Dennis' Family Members

Because Gabrielle does not like Dennis' family members, she has also alleged that any money spent on them is waste. Her calculation for money spent on Dennis' family members is \$396,963.78. (See PT Ex. 57.) Dennis is able to justify this expense because it was for a proper purpose. Dennis earns a substantial amount of money, and it is only natural that he would want to help out his parents and brother financially. If Gabrielle had wanted to do the same for her family during the marriage, Dennis would not have objected. In fact, the evidence at trial showed that Gabrielle did give her family members substantial gifts of money and maintained the Brooklyn house. (See 2/25 Trans., Vol. II, pp. 320-22; and see DT Ex. 3B, 3D, 3E, & 3F.) Even though Gabrielle did not consult with Dennis regarding those gifts, Dennis does not claim that Gabrielle's gifts to her family members are waste. He understands that Gabrielle's family is important to her. Additionally, in many cases with parties who earn and have significantly less than these parties, this Court would find that those individuals would help to support their family members if they were in need. As such, this Court can not find that Dennis' expenditures on his family members constitute dissipation.

III. ALIMONY

When a court makes an award of spousal support the award must be "just and equitable, having regard to the conditions in which the parties will be left by the divorce." *Sprenger v. Sprenger*, 110 Nev. 855, 859, 878 P.2d 284 (1994) (internal quotations omitted). The following factors are considered by the court when determining an award of spousal support:

- (a) The financial condition of each spouse;
- (b) The nature and value of the respective property of each spouse;
- (c) The contribution of each spouse to any property held by the spouses pursuant to NRS 123.030;
- (d) The duration of the marriage;
- (e) The income, earning capacity, age and health of each spouse;
- (f) The standard of living during the marriage;
- (g) The career before the marriage of the spouse who would receive the alimony;
- (h) The existence of specialized education or training or the level of marketable skills attained by each spouse during the marriage;
- (i) The contribution of either spouse as homemaker;
- (j) The award of property granted by the court in the divorce, other than child support and alimony, to the spouse who would receive the alimony; and
- (k) The physical and mental condition of each party as it relates to the financial condition, health and ability to work of that spouse.

1 NRS 125.150 (8). Nevada law "does not require the district court to award [spousal support] so as to
2 effectively equalize salaries." *Shydler v. Shydler*, 114 Nev. 192, 199, 954 P.2d 37, 41 (1998). Alimony is
3 never mandatorily granted or awarded merely because one party is a high income earner.

4 Even though Gabrielle will have an estate in excess of \$20 million, a home owned free and clear
5 worth \$3,000,000.00, access to several hundred thousands of dollars of passive income without touching
6 her capital, and continues to earn \$60,000.00 per year working part-time for Dignity Health, she seeks
7 alimony in this case. For the reasons set forth below, alimony should not be granted.

8 Since alimony is based on need, there is no legal basis for an award of alimony. *Shydler*, 114
9 Nev. at 192. Both parties were also able to work and grow within their respective careers during the
10 marriage. While Gabrielle has alluded to putting Dennis' career first, there is no evidence Gabrielle
11 made less money, turned down lucrative jobs or altered her career path for Dennis. In fact, the evidence
12 shows that Gabrielle pursued her career in a way that she saw fit for her. Each job that she had made her
13 a better candidate for the next job. Gabrielle was hired at Dignity Health, her current employer, shortly
14 after the parties moved to Nevada, and since that time Gabrielle chose to work part-time. (*See* 2/24
15 Trans., pp. 136-37.) She did not seek out other employment or try to move up with her current employer.
16 During the time that Gabrielle lived in Nevada and worked part-time for Dignity Health, Gabrielle also
17 had access to \$1,000,000.00 in the parties' Bank of America/Merrill Lynch account. In addition, it is
18 undisputed that the parties have been separated for the past six (6) years. Nothing prevented Gabrielle
19 from pursuing her career goals, such as going to law school or trying to move-up within her present
20 field, during that time period.

21 Dennis did not prevent Gabrielle from taking any job that she was offered. He encouraged her to
22 follow her career goals. (*See* 2/24 Trans., pp. 138-42.) In addition, since the parties separated in 2010,
23 Dennis has not prevented Gabrielle from advancing in her career.

24 There is no dispute the parties barely saw each other for the past six (6) years. Without children
25 or any family responsibilities, the question is what did Gabrielle do? She is a highly intelligent women
26 who only works 24 hours per week, had all the money one could want at her disposal, yet the evidence is
27 she stayed at home at Lake Las Vegas with her cats.

1 There is certainly no basis for rehabilitative alimony when Gabrielle never took advantage of any
2 opportunities she had over the last six (6) years. She will have sufficient resources to go to school, start a
3 business, or do nothing if that is what she wants.

4 Gabrielle may argue for lump sum alimony. Lump sum alimony is ill defined in Nevada other
5 than the unique situation in the *Schwartz* case. *Schwartz v. Schwartz*, 126 Nev. 87, 225 P.3d 1273
6 (2010). In *Schwartz*, the Court awarded monthly payments to the wife, and the wife appealed the
7 adequacy of the alimony award. While the matter was on appeal the husband died. The Supreme Court
8 did not impose lump sum alimony but remanded the case back to the district court to consider lump sum
9 alimony. In *Schwartz*, the factors for monthly alimony payments were met and the death of the husband
10 essentially transmuted monthly to lump sum. Here, the factors for monthly alimony do not apply because
11 Gabrielle is unable to meet any of the factors. The Court cannot impose lump sum without first going
12 through the factors for monthly alimony.

13 At the end of the day, this Court must determine whether a spouse, who will receive
14 approximately \$20,000,000.00 after an equal division of the community property, needs spousal support.
15 Gabrielle will come out of the divorce with a multi-million dollar home that is paid in full and
16 approximately \$17,000,000.00 in UBS accounts that will earn \$500,000.00 to \$800,000.00 per year in
17 passive income, even if that money is conservatively invested. A significant part of that income will be
18 tax-free. It is unknown what Dennis' income will be in the future. (See 2/24 Trans., pp. 154-61.) He
19 testified at trial that his future with DaVita was uncertain, and likely will end shortly. (See 2/24 Trans.,
20 pp. 154-61.)

21 The home that Gabrielle recently bought, in Southern Highlands, is 7,000 square feet for her and
22 her cats. When she bought that home she assumed she could afford it without alimony because she knew
23 even on her worst day, she would walk away from this divorce with approximately \$20,000,000.00.
24 Further, her monthly expenses went from \$15,000.00 per month to \$21,000.00 per month. (See DT
25 Exhibit 2X; and see 2/25 Trans., Vol. II, pp. 253-54.) That increase in monthly expenses is only because
26 she was maintaining two (2) homes because she was still living in the Lake Las Vegas home at the time
27 of trial. (See DT Ex. 2X; and see 2/25 Trans., Vol. II, pp. 253-54.)
28

1 Gabrielle's claim for alimony would require this Court to ignore Nevada law regarding awards of
2 alimony and expand that area beyond "need". Nevada law focuses on "need" as a requirement for awards
3 of alimony because as a community property state, post-divorce earnings and assets are separate
4 property. NRS 123.220; NRS 125.150(1)(b). As such, this Court should deny Gabrielle's claim for
5 alimony. Any alimony award would be punitive, not legally justified.

6 IV. ORDER TO SHOW CAUSE

7 A court may issue an order holding a party in contempt for "disobedience or resistance to any
8 lawful writ, order, rule or process issued by the court." NRS 22.010(3). An order on which a judgment of
9 contempt is based must be clear and unambiguous, and must spell out the details of compliance in clear,
10 specific and unambiguous terms so that the person will readily know exactly what duties or obligations
11 are imposed on him. *Cunningham v. Eighth Judicial Dist. Court*, 102 Nev. 551, 560-61, 729 P.2d 1328,
12 1333 (1986).

13 In this case, Gabrielle is requesting that this Court find Dennis in contempt and sanction him
14 based on alleged violations of the Joint Preliminary Injunction. Gabrielle seeks this relief even though
15 there is no specific order prohibiting Dennis from those actions. Gabrielle never filed any motion during
16 the pendency of this case to limit Dennis' spending. The only motion she ever filed to limit his spending
17 was filed one (1) month before the trial. Based on the unique facts and circumstances of this case, a
18 finding of contempt and sanctions against Dennis would be inappropriate because Dennis did not violate
19 any clear or unambiguous order regarding the specific issues discussed below.

20 A. Dennis provided Gabrielle will all discovery and added her name to all accounts, 21 both in good faith and to the best of his ability.

22 In her Pre-Trial Memorandum, Gabrielle asked this Court to hold Dennis in contempt for not
23 adding her name to all of the UBS accounts. First, Gabrielle does not allege that she was actually harmed
24 by not having her name on any specific account. She provided this Court with no evidence that she has
25 been harmed or will be harmed by not having her name on a specific account. She has not alleged that
26 Dennis is hiding and/or secreting monies and/or any UBS account. This is solely a clerical issue. The
27 second issue with this claim is that Dennis made attempts to add Gabrielle's name to the accounts. There
28 was an issue with UBS that did not allow for Gabrielle's name to be on certain accounts. Dennis does

1 not control UBS, which is an international bank, and he cannot force them to put Gabrielle's name on an
2 account if it violates the rules that UBS is under.

3 In addition, Gabrielle's Pre-Trial Memorandum, in the same section relating to her name not
4 being on accounts makes a blanket assertion that Dennis failed to update his bank and credit card
5 statements. However, Gabrielle failed to advise the Court which statements she was missing. At trial,
6 this Court was able to see the amount of discovery performed in this case, as well as the evidence that
7 Dennis introduced at trial, which included updated statements for purposes of the trial.

8 The proper way to handle this type of issue is through the Discovery Commissioner, not an Order
9 to Show Cause. If Gabrielle needed certain documents, then she should have filed the proper motion
10 before the Discovery Commissioner before the close of discovery to ensure that she was able to go to
11 trial. Gabrielle failed to do so. Gabrielle cannot seek relief from this Court at trial for alleged discovery
12 issues that she failed to timely address.

13 **B. Dennis' use of community funds during the pendency of this divorce was**
14 **permissible.**

15 Dennis and Gabrielle had been separated for almost six (6) years by the time this case went to
16 trial. It is expected that during that six (6) years both parties spent money as they saw fit to suit their
17 needs. There was no issue at trial regarding a diminution of value of the community. Gabrielle wants this
18 Court to hold Dennis in contempt for continuing to live as he had done since the parties separated.
19 Dennis earns a substantial amount of money from working in a high stress career where he is expected to
20 travel frequently. This Court does not expect him to sit at home by himself when he is not working.
21 Based on the fact that he works long hours in a high stress job where he earns a lot of money, it is
22 expected that he is going to spend money in order to relieve stress and enjoy his time when he is not
23 working. Both his mental and emotional well-being are crucial to continuing to work in his position and
24 make the money that added to the property this Court must divide.

25 Gabrielle's request for this Court to find Dennis in contempt, when she is already seeking
26 community waste is her attempt to get a second bite at the apple to punish Dennis for cheating on her.
27 Any alleged claim in this section of the Order to Show Cause is discussed above in the section regarding
28 waste.

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2 **C. This Court already denied Gabrielle's request for the rental value and maintenance costs of maintaining the California properties.**

3 These parties are extremely wealthy and it is expected that they would diversify their portfolio to
4 protect their substantial assets. Dennis' purchases of homes in California, especially in light of the fact
5 that he was living and working in California since 2004, are easily justified. Based on the amount of
6 money he earns, it is also expected that he would buy luxury properties and not simply rent a cheap
7 apartment or stay at a hotel every night. This Court stated at trial that it would not consider lost rental
8 income. On the same note, it should also not consider the maintenance costs of maintaining the
9 California homes because Dennis lived in those homes, and/or his family lived in those homes. The
10 community is also being credited with the value of those homes.

11 As such, this Court should not find Dennis in contempt or include rental value or maintenance
12 costs in its consideration of community waste.

13
14 **D. Gabrielle's claim for interest on the payment of \$3,615,061.00, based on an August 2015 Stipulation and Order, should be denied.**

15 Gabrielle alleges that Dennis violated the Stipulation and Order that was noticed on August 12,
16 2015. What is noticeably absent from Gabrielle's claim is how this has harmed her. First, that
17 stipulation and order placed duties on both parties. The reason why Dennis did not immediately transfer
18 the money to Gabrielle is because she was first required to execute a quitclaim for the condominium that
19 he had just purchased. Dennis' counsel worked to obtain the necessary documents to complete a
20 quitclaim for a property located in California, and once Gabrielle executed those documents, Dennis
21 requested the transfer from UBS. Dennis should not held liable for any delay by UBS to transfer that
22 money.

23 In addition, Gabrielle did not produce any evidence on this claim at trial, so this claim should be
24 denied.

25 **E. Dennis would have wasted community funds if he attempted to provide an**
26 **accounting after he received Gabrielle's spreadsheet of all the community's**
27 **transactions from 2008 through 2015.**

28 At the beginning of this case, Dennis' former counsel said that Dennis would provide an
accounting of the alleged waste. Shortly after that hearing, Dennis changed counsel to the present

1 counsel in this case. After the change of counsel it was necessary to obtain Dennis' file, which consisted
2 of thousands of documents. That file exchange caused a delay in this case. In addition, at the same time
3 the file was being exchanged, Dennis' new counsel was working with Gabrielle's counsel to set
4 numerous depositions. Shortly before the deposition of Nadya in September 2015, Gabrielle produced a
5 voluminous spreadsheet, which detailed every single transaction incurred by the community from 2008
6 through 2015. (See DT Ex. 3U.) In light of that spreadsheet, it became apparent that any "accounting"
7 performed by Dennis would be repetitious because all expenditures of the entire community, including
8 Gabrielle, were listed in that spreadsheet. Why should the community incur a bill for the same
9 accounting twice? In addition, Gabrielle sent Dennis numerous discovery requests in which she
10 requested an accounting of certain expenses. Dennis responded to each and every discovery request.
11 Gabrielle did not have any issue with his responses, as can be seen from the fact that she never filed a
12 motion to compel a discovery response.

13 Dennis complied with any request made by Gabrielle during discovery regarding information that
14 she requested. Additionally, he made himself available for a two (2) day deposition. During that time,
15 Gabrielle could have asked Dennis any question she wanted in order to get whatever information that she
16 thought she needed regarding spending. Gabrielle cannot, with a straight face, say that Dennis failed to
17 account for his spending. He went line by line during his deposition and told Gabrielle what each
18 expense was when asked. Just based on the testimony at trial, this Court can find that Dennis did
19 adequately account for the expenditures. During his deposition he answered every question that was
20 asked of him regarding what he spent.

21 It would not have made sense to hire an expert to do what Anthem already did in September
22 2015. As such, this Court should find that Dennis complied with his obligation to account for his
23 expenditures.

24 **F. Dennis should not be held in contempt for the issues involved with taking Ms.**
25 **Steiner's deposition.**

26 Ms. Steiner is a third-party over whom Dennis has no control. Despite a clear order from the
27 Discovery Commissioner regarding how Ms. Steiner was to be served, Gabrielle ignored that order and
28 Dennis' assurance that Ms. Steiner would sign the Acceptance of Service. Even though Dennis returned

1 the Acceptance of Service to Gabrielle when he said he would, Gabrielle still served Ms. Steiner in both
2 Utah and California, in violation of the Discovery Commissioner's order. This caused even more
3 problems with taking Ms. Steiner's deposition.

4 One overriding theme that is present throughout this case is that Gabrielle wants to punish
5 Dennis for cheating on her. At the end of the day, Gabrielle was not harmed by the issues that
6 surrounded taking Ms. Steiner's deposition and there was no contempt.

7 **V. CONCLUSION**

8 Based on the foregoing, this Court should equally divide all community property at issue, deny
9 Gabrielle's claim for an unequal division, deny Gabrielle's claim for alimony, and find that Dennis was
10 not in contempt.

11 DATED this 21 day of July, 2016.

12 LAW OFFICE OF DANIEL MARKS

13
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EXHIBIT A

ASSET AND DEBT CHART (through end of trial)								
Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
	Asset							
	Bank Accounts							
1	Bank of America Joint Checking	6446	Both	02/29/16		\$18,356.20		\$18,356.20
2	Bank of America Checking	0129	Gabrielle	02/29/16		\$65,199.88		\$65,199.88
3	Wells Fargo Checking	5397	Dennis	02/29/16		\$10,191.76		\$10,191.76
4	Wells Fargo Checking	8870	Dennis	02/29/16		\$428.55		\$428.55
5	Wells Fargo Savings	6253	Dennis	02/29/16		\$495.73		\$495.73
6	Subtotal					\$94,672.12		\$94,672.12
	Investments/Securities							
7	UBS Trust- Fee Base	43	Both	05/31/16		\$6,033,696.64		\$6,033,696.64
8	UBS Checking	45	Dennis	05/31/16		\$4,180,084.99		\$4,180,084.99
9	UBS Trust- PWS/GAM	34	Both	05/31/16		\$2,252,231.17		\$2,252,231.17
10	UBS Account- Trust (formerly 99)	76	Both	05/31/16		\$9,203,991.87		\$9,203,991.87
11	UBS Account	17	Dennis	02/12/16		\$0.00		\$0.00
12	UBS Account	75	Dennis	02/12/16		\$95,056.00		\$95,056.00
	UBS Account	99	Dennis			Separate		Separate
13	UBS Account	29	Gabrielle	02/29/16		Separate		Separate
14	Merrill Lynch CMA	637	Gabrielle	02/29/16		\$496,801.61		\$496,801.61
15	Merrill Lynch	588	Dennis	02/29/16		\$0.20		\$0.20
16	Merrill Lynch CMA	093	Both	02/29/16		\$282,316.11		\$282,316.11
17	NEA Investment		Dennis	06/2015		\$979,388.00		\$979,388.00
18	Radiology Partners Investment		Dennis			\$150,000.00		\$150,000.00
19	iChill Investment		Dennis			\$150,000.00		\$150,000.00
20	Pray for Ukraine/Winter on Fire Movie		Dennis			\$81,000.00		\$81,000.00
21	Thomasina Movie		Dennis			\$100,000.00		\$100,000.00
22	Subtotal					\$24,004,566.59		\$24,004,566.59
	Retirement Accounts							
23	UBS Rollover IRA	46	Dennis	02/29/16		\$113,295.88		\$113,295.88
24	Fidelity Dignity Health		Gabrielle	05/02/16		\$69,692.57		\$69,692.57
25	Teleflex Pension		Dennis			\$995/month when Dennis turns 65		
26	DaVita Executive Retirement		Dennis	02/29/16		\$302,834.55		\$302,834.55
27	Voya DaVita		Dennis	03/31/16		\$386,973.46		\$386,973.46
28	Merrill Lynch IRRA	040	Gabrielle	02/29/16		\$156,476.45		\$156,476.45
29	Subtotal					\$1,029,272.91		\$1,029,272.91
	Life Insurance Policies							
30	Principal		Dennis	02/18/16		\$20,476.83		\$20,476.83
31	AIG (term policy)		Dennis			No Value		No Value
32	DaVita (term policy)		Dennis			No Value		No Value
33	Subtotal					\$20,476.83		\$20,476.83
	Business Interests							
34	12 Moe, LLC		Dennis			Liquidated		Liquidated
35	System 8		Dennis			Liquidated		Liquidated
36	Subtotal					\$0.00		\$0.00

Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
	Real Property							
37	28 Via Mira Monte		Both	02/29/16		To Be Sold	(\$828,998.38)	To Be Sold
38	321 San Vicente		Dennis	01/30/16		\$680,000.00		\$680,000.00
39	9716 Oak Pass		Dennis	03/07/16		\$5,780,000.00		\$5,780,000.00
40	434 S. Canon Drive		Dennis	04/29/16		\$654,001.17		\$654,001.17
41	10776 Wilshire Blvd.			05/23/15	Separate	\$3,615,061.76		\$3,615,061.76
42	10776 Wilshire Blvd. - Nanny Quarters			10/2015	Separate	\$332,215.89		\$332,215.89
43	21 Augusta Canyon Way			12/18/15	Separate	\$2,375,000.00		\$2,375,000.00
44	Subtotal					\$13,436,278.82	(\$828,998.38)	\$13,436,278.82
	Automobiles							
45	2015 Mercedes GLE 450		Dennis			Lease		Lease
46	2015 Hyundai		Dennis			Lease		Lease
47	2015 Bentley 12 cyl.		Dennis			\$180,000.00		\$180,000.00
48	2015 Bentley 8 cyl.		Dennis			\$135,000.00		\$135,000.00
49	2015 Ferrari 458		Dennis			\$276,675.00		\$276,675.00
50	2015 Lexus		Gabrielle			Lease		Lease
51	Golf Cart		Both			Unknown		Unknown
52	2015 Mercedes G		Dennis			Lease		Lease
53	Subtotal					\$591,675.00		\$591,675.00
	Personal Property							
54	Furniture and Furnishings		Dennis			Unknown		Unknown
55	Furniture and Furnishings		Gabrielle			Unknown		Unknown
56	Storage Unit Items		Both			Unknown		Unknown
57	Subtotal					\$0.00		\$0.00
	Receivables							
58	Promissory Note- Mitchell Kogod		Dennis			\$178,000.00		\$178,000.00
59	Promissory Note- Sheldon Kogod		Dennis			\$25,000.00		\$25,000.00
60	Personal Loan- Bernie Kogod		Dennis			\$25,000.00		\$25,000.00
61	Personal Loan- Kim Mathews		Dennis			\$25,000.00		\$25,000.00
62	Subtotal					\$253,000.00		\$253,000.00
63	TOTAL ASSETS					\$39,429,942.27		\$39,429,942.27
	Liabilities							
	Long term debt not listed above							
64	None							
65	Subtotal					\$0.00		\$0.00
	Other Liabilities Not listed above							
66	UBS Credit Line	27	Dennis	02/29/16			(\$412,873.62)	
67	American Express Centurion	1009/2007	Dennis	02/14/16			(\$10,870.54)	
68	American Express Optima	3003	Dennis	02/16/16			(\$18,425.47)	
69	American Express Platinum	9008/8000	Dennis	02/23/16			(\$554.99)	
70	Visa Black Card	5185	Dennis	03/06/16			(\$20,194.31)	
71	Wells Fargo Visa	1032/4727	Dennis	03/15/16			(\$15,360.90)	

Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
72	Banana Republic	4713	Gabrielle	03/04/16			(\$307.86)	
73	Discover	4205	Gabrielle	03/11/16			(\$8,066.43)	
74	Kohl's	2557	Gabrielle	01/07/16			(\$7.57)	
75	Loft	5363	Gabrielle	02/22/16			(\$28.92)	
76	American Express	9677	Gabrielle	12/12/15			(\$458.76)	
77	Nordstrom	992	Gabrielle	03/13/16			(\$319.43)	
78	Neiman Marcus	2808	Gabrielle					
79	TJX Rewards	6951	Gabrielle	04/01/16			(\$213.15)	
80	Saks Fifth Avenue	688	Gabrielle					
81	Subtotal						(\$487,681.97)	
TOTAL LIABILITIES							(\$487,681.97)	
NET VALUE OF ASSETS (NET EQUITY)								\$40,065,362.90

NOTE: To effectuate the division ordered by this Court post-trial, the UBS account ending 99 became Dennis' separate account holding the money that was divided by this Court. Additionally, in order to comply with this Court's order that the joint accounts be placed in both names, some of the account numbers changed for the joint accounts.

Transactions Since Trial

	Transaction	Who Received	Amount
1	Distribution of Community	Dennis	\$2,000,000.00
2	Distribution of Community	Gabrielle	\$2,000,000.00
3	Payment of California taxes	State of California	(\$80,000.00)
4	Sale of DVA shares	Community	\$484,370.66
5	Distribution of Community	Dennis	\$1,000,000.00
6	Distribution of Community	Gabrielle	\$1,000,000.00
7	L-TIP	Community	\$1,070,454.60
8	Option Exercise and Sale of DVA	Community	\$1,525,781.35
9	Distribution of Community- Bonus Check	Dennis	\$43,930.16
10	Distribution of Community- Bonus Check	Gabrielle	\$43,930.16

EXHIBIT B

MARITAL BALANCE SHEET

		Property Value						
		Gross		Net	Community		Separate	
		Value	Debt	Value	Husband	Wife	Husband	Wife
ASSETS								
Bank Accounts								
1	Bank of America Joint Checking- 6446	\$18,356.20		\$18,356.20	\$9,178.10	\$9,178.10		
2	Bank of America Checking- 0129	\$65,199.88		\$65,199.88		\$65,199.88		
3	Wells Fargo Checking- 5397	\$10,191.76		\$10,191.76	\$10,191.76			
4	Wells Fargo Checking- 8870	\$428.55		\$428.55	\$428.55			
5	Wells Fargo Savings- 6253	\$495.73		\$495.73	\$495.73			
6	Subtotal	\$94,672.12		\$94,672.12	\$20,294.14	\$74,377.98		
Investments/Securities								
7	UBS Trust- Fee Base (43)	\$6,033,696.64		\$6,033,696.64	\$7,191,284.24	\$14,573,776.40		
8	UBS Checking (45)	\$4,180,084.99		\$4,180,084.99				
9	UBS Trust- PWS/GAM (34)	\$2,252,231.17		\$2,252,231.17				
10	UBS Account- Trust (76) (formerly 99)	\$9,203,991.87		\$9,203,991.87				
11	UBS Account (17)	\$0.00		\$0.00				
12	UBS Account (75)	\$95,056.00		\$95,056.00				
13	UBS Account (99)	Separate		Separate			Separate	
14	UBS Account (29)	Separate		Separate				Separate
15	Merrill Lynch CMA (637)	\$496,801.61		\$496,801.61		\$496,801.61		
16	Merrill Lynch (588)	\$0.20		\$0.20		\$0.20		
17	Merrill Lynch CMA (093)	\$282,316.11		\$282,316.11		\$282,316.11		
18	NEA Investment	\$979,388.00		\$979,388.00	\$489,694.00	\$489,694.00		
19	Radiology Partners Investment	\$150,000.00		\$150,000.00	\$75,000.00	\$75,000.00		
20	iChill Investment	\$150,000.00		\$150,000.00	\$75,000.00	\$75,000.00		
21	Pray for Ukraine/Winter on Fire Movie	\$81,000.00		\$81,000.00	\$81,000.00			
22	Thomasina Movie	\$100,000.00		\$100,000.00	\$100,000.00			
23	Subtotal	\$24,004,566.59		\$24,004,566.59	\$8,011,978.24	\$15,992,588.30		
Retirement Accounts								
24	UBS Rollover IRA- 46	\$113,295.88		\$113,295.88	\$113,295.88			
25	Fidelity Dignity Health	\$69,692.57		\$69,692.57		\$69,692.57		
26	Teleflex Pension	\$995/month when Dennis turns 65		\$995/month when Dennis turns 65	Divide Equally	Divide Equally		
27	DaVita Executive Retirement	\$302,834.55		\$302,834.55	\$14,367.11	\$288,467.44		
28	Voya DaVita	\$386,973.46		\$386,973.46	\$386,973.46			
29	Merrill Lynch IRA- 040	\$156,476.45		\$156,476.45		\$156,476.45		
30	Subtotal	\$1,029,272.91		\$1,029,272.91	\$514,636.45	\$514,636.46		
Life Insurance Policies								
31	Principal	\$20,476.83		\$20,476.83	\$20,476.83			
32	AIG (term policy)	No Value		No Value				
33	DaVita (term policy)	No Value		No Value				
34	Subtotal	\$20,476.83		\$20,476.83	\$20,476.83			

		Property Value						
		Gross		Net	Community		Separate	
		Value	Debt	Value	Husband	Wife	Husband	Wife
Business Interests								
35	12 Moc, LLC	Liquidated		Liquidated				
36	System 8	Liquidated		Liquidated				
37	Subtotal	\$0.00		\$0.00	\$0.00	\$0.00		
Real Property								
38	28 Via Mira Monte	To Be Sold	(\$828,998.38)	To Be Sold	Divide Equally	Divide Equally		
39	321 San Vicente	\$680,000.00		\$680,000.00	\$680,000.00			
40	9716 Oak Pass	\$5,780,000.00		\$5,780,000.00	\$5,780,000.00			
41	434 S. Canon Drive	\$654,001.17		\$654,001.17	\$654,001.17			
42	10776 Wilshire Blvd.	Separate		Separate			Separate	
43	10776 Wilshire Blvd.- Nanny Quarters	\$332,215.89		\$332,215.89	\$332,215.89			
44	21 Augusta Canyon Way	Separate		Separate				Separate
45	Subtotal	\$7,446,217.06	(\$828,998.38)	\$7,446,217.06	\$7,446,217.06		Separate	Separate
Automobiles								
46	2015 Mercedes GLE 450	Lease		Lease	Lease			
47	2015 Hyundai	Lease		Lease	Lease			
48	2015 Bentley 12 cyl.	\$180,000.00		\$180,000.00	\$180,000.00			
49	2015 Bentley 8 cyl.	\$135,000.00		\$135,000.00	\$135,000.00			
50	2015 Ferrari 458	\$276,675.00		\$276,675.00	\$138,337.50	\$138,337.50		
51	2015 Lexus	Lease		Lease		Lease		
52	Golf Cart	Unknown		Unknown		Unknown		
53	2015 Mercedes G	Lease		Lease	Lease			
54	Subtotal	\$591,675.00		\$591,675.00	\$453,337.50	\$138,337.50		
Personal Property								
55	Furniture and Furnishings (D)	Unknown			Unknown			
56	Furniture and Furnishings (G)	Unknown				Unknown		
57	Storage Unit Items	Unknown			Unknown	Unknown		
58	Subtotal	\$0.00			Unknown	Unknown		
Receivables								
59	Promissory Note- Mitchell Kogod	\$178,000.00		\$178,000.00	\$178,000.00			
60	Promissory Note- Sheldon Kogod	\$25,000.00		\$25,000.00	\$25,000.00			
61	Personal Loan- Bernie Kogod	\$25,000.00		\$25,000.00	\$25,000.00			
62	Personal Loan- Kim Mathews	\$25,000.00		\$25,000.00	\$25,000.00			
63	Subtotal	\$253,000.00		\$253,000.00	\$253,000.00			
TOTAL ASSETS		\$33,439,880.51	(\$828,998.38)	\$33,439,880.51	\$16,719,940.22	\$16,719,940.24	Separate	Separate
LIABILITIES								
Long Term Debt								
64	None							
65	Subtotal							

				Property Value				
		Gross		Net	Community		Separate	
		Value	Debt	Value	Husband	Wife	Husband	Wife
	Other Liabilities							
66	UBS Credit Line- 27		(\$412,873.62)		(\$206,436.81)	(\$206,436.81)		
67	American Express Centurion-1009/2007		(\$10,870.54)		(\$10,870.54)			
68	American Express Optima-3003		(\$18,425.47)		(\$18,425.47)			
69	American Express Platinum-9008/8000		(\$554.99)		(\$554.99)			
70	Visa Black Card-5185		(\$20,194.31)		(\$20,194.31)			
71	Wells Fargo Visa- 1032/4727		(\$15,360.90)		(\$15,360.90)			
72	Banana Republic- 4713		(\$307.86)			(\$307.86)		
73	Discover- 4205		(\$8,066.45)			(\$8,066.45)		
74	Kohl's- 2557		(\$7.57)			(\$7.57)		
75	Loft- 5363		(\$28.92)			(\$28.92)		
76	American Express- 9677		(\$458.76)			(\$458.76)		
77	Nordstrom- 992		(\$319.43)			(\$319.43)		
78	Neiman Marcus- 2808							
79	TIJ Rewards- 6951		(\$213.15)			(\$213.15)		
80	Saks Fifth Avenue- 688							
81	Subtotal		(\$487,681.97)		(\$271,843.02)	(\$215,838.95)		
82	TOTAL LIABILITIES			(\$487,681.97)	(\$271,843.02)	(\$215,838.95)		
83	NET EQUITY			\$33,439,880.51	\$16,719,940.22	\$16,719,940.24		
84	EQUALIZING NOTE							
85	EQUALIZED EQUITY							

c

EXHIBIT C

"Potential Community Waste"- Chart re: Items that are not Dissipation

Line	Amount	Description
7	\$273,300.00	Auto-Related
9	\$466,694.86	Auto-Related
17	\$3,182.97	Bank Fees
18	\$7,337.72	Bank Fees
20	\$17,669.60	Bank Fees
21	\$26,989.96	Bank Fees
23	\$25,000.00	Bank Fees
60	\$172,191.52	Capital Call
67	\$2,327.12	Insurance
68	\$249,821.56	Loan Repayment
69	\$4,598.06	Loan Repayment
70	\$87,749.66	Loan Repayment
71	\$22,146.96	Loan Repayment
72	\$91,961.20	Loan Repayment
73	\$13,245.25	Loan Repayment
95	\$8,953.00	Property Management

D

EXHIBIT D

"Potential Community Waste"- Chart re: Items that are not Dissipation

Line	Amount	Description
24	\$164.24	CC Payments
25	\$24,681.20	CC Payments
26	\$10,158.33	CC Payments
27	\$68,572.90	CC Payments
28	\$1,377.13	CC Payments
29	\$63,396.03	CC Payments
30	\$619.00	CC Payments
31	\$24,899.56	AT&T
33	\$15,190.00	Checks to Cash
43	\$23,100.42	Fitness Dues
51	\$3,330.31	Gas
54	\$11,124.53	Groceries
56	\$60,102.61	Home-Related
57	\$66,538.00	Home-Related
59	\$126,269.60	Home-Related
64	\$38,597.69	Legal Fees
75	\$226,485.16	Lodging
77	\$201,224.27	Meals/Entertainment
79	\$9,583.63	Moving Expenses
84	\$46,000.00	Payments to Dennis
104	\$192,732.62	Shopping
123	\$350,500.53	Withdrawals/Cash Advances

EXHIBIT E

Time Line

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Life Events	Moved to California			Moved to Las Vegas	Met Nadya	Commitment Ceremony		Birth of Twins		COO DaVita	First Complaint for Divorce			Second Complaint for Divorce	Relationship with Jennifer	Dennis becomes President of Health Care Partners	
	Began working for Gambro					DaVita takes over Gambro. Dennis becomes Section 16 officer and his employment contract becomes public record.					Official Separation			Dennis lives in California fulltime		Dennis becomes CEO of International	
						Accelerated Gambro Options					Gabrielle consults counsel regarding divorce						
											Dennis moves to Denver for work						
Real Estate				Purchase Lake Las Vegas House- \$2.2 million	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House	Lake Las Vegas House
						Purchase Overland House- \$600,000	Overland House	Overland House	Overland House	Sold Overland House- \$450,000	Edinburgh House	Edinburgh House	Edinburgh House	Sold Edinburgh House- \$2.2 million	Oak Pass House	Oak Pass House	Oak Pass House
										Purchase Edinburgh House- 21.8 million			Bought 201 Lincoln, Denver CO for \$2.7 million	Purchase Oak Pass- \$5.08 million	San Vicente Condo	San Vicente Condo	San Vicente Condo
														Purchase San Vicente- \$475,000	Canon Condo	Canon Condo	Canon Condo
														Purchase Canon- \$547,500		Purchase Whisper Condo- 13.8 million	Whisper Condo
														Sold 201 Lincoln for \$2.4 million			Augusta Canyon House
Income																	
	Wages			\$826,902	\$919,179	\$2,693,810	\$793,804	\$993,828	\$1,066,662	\$1,667,831	\$2,485,526	\$15,812,361	\$21,401,381	\$7,248,488	\$14,459,056	\$10,109,846	
	Taxes Paid			\$202,973	\$229,456	\$909,056	\$231,670	\$296,905	\$303,411	\$519,025	\$803,567	\$5,354,413	\$7,457,966	\$3,010,452	\$5,905,887		
	Net Income			\$623,206	\$591,619	\$1,792,954	\$559,948	\$711,077	\$757,213	\$1,145,900	\$1,681,300	\$10,130,697	\$14,077,294	\$4,736,347	\$9,070,652		
	Net Worth			\$750,000		\$1.5 million	\$1.5-2 million		\$2.5 million	\$3.3 million	\$4 million						\$40 million

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6
7 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

8 DENNIS KOGOD,
9

Case No. 71147

10 Appellant,

11 vs.

12 GABRIELLE CIOFFI-KOGOD,
13

Respondent.
14

15 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**
16
17
18

19 **APPELLANT'S APPENDIX**
20 **Volume 42**
21
22
23
24
25
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27
28

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Acceptance of Service filed on April 24, 2014	1	14
Acceptance of Service Filed on November 6, 2015	2	394
Amended Notice of Cross-Appeal filed on September 23, 2016	46	9032-9148
Answer to Complaint for Divorce and Counterclaim filed on November 24, 2014	1	19-24
Case Appeal Statement filed on August 23, 2016	44	8590-8593
Case Appeal Statement, filed on December 13, 2016	47	9287-9290
Case Cross-Appeal Statement filed on September 21, 2016	46	9028-9031
Case Cross-Appeal Statement, filed on December 23, 2016	47	9298-9301
Certificate of Service filed on March 2, 2015	1	66
Certificate of Service filed on June 2, 2015	1	85-86
Certificate of Service filed on January 25, 2016	4	712
Certificate of Service filed on June 21, 2016	42	8082
Certificate of Service filed on September 14, 2016	45	8704-8802
Certification of Copy of Exhibits Presented at the 2/23/16- 2/26/16 Non-Jury Trial, dated December 8, 2016	10	1876-1894
Certification of Copy Clerks List	41	7980-7983
Complaint for Divorce filed on December 13, 2013	1	1-6
Defendant's Closing Brief filed on August 1, 2016	43	8415-8473
Defendant, Dennis Kogod's, Reply to Plaintiff's, Gabrielle Cioffi-Kogod's, Opposition to Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the deposition of Jennifer Crute Steiner and Opposition to Plaintiff's Countermotion for Attorney Fees and Costs filed on June 25, 2015	1	151-178
Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	1	87-110
Defendant's Exhibits Vol. I:	33	6161-7979
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit D- Teichner Accounting Rebuttal Expert Disclosure Dated: January 25, 2016	33	6162-6209
Defendant's Exhibit F- Teichner Accounting Sur-Rebuttal Report Dated: February 15, 2016	33	6210-6215
Defendant's Exhibit S- Bank of America Joint Checking Account Ending 6446 Statement From December 1, 2015 to December 31, 2015	33	6216-6223
Defendant's Exhibit T- Bank of America Checking Account ending in 0129 Statement from December 1, 2015 to December 31, 2015	33	6224-6229
Defendant's Exhibit U- Wells Fargo Complete Advantage Checking Account Ending 5397 Statement from January 9, 2016 to February 5, 2016	33	6230-6239
Defendant's Exhibit V- Wells Fargo PMA Account ending 8870 Statement from January 9, 2016 to February 5, 2016	33	6240-6242
Defendant's Exhibit W- UBS Trust – Fee Base ending 743 Statement From January 2016	33	6243-6252
Defendant's Exhibit X- UBS Checking ending 745 Statement for January 2016	33	6253-6264
Defendant's Exhibit Y- UBS Trust – PWS/GAM ending 134 Statement for January 2016	33	6265-6282
Defendant's Exhibit Z- UBS Stock Option ending 999 Statement for January 2016	33	6283-6290
Defendant's Exhibit AA- Merrill Lynch Ending 588 Statement from December 01, 2015 to December 31, 2015	33	6291-6360
Defendant's Exhibit BB- UBS Trust – Fee Base ending 43 Statement for January 2016	34	6361-6368
Defendant's Exhibit CC- Fidelity Dignity Health Statement from January 1, 2015 to December 31, 2015	34	6369-6372
Defendant's Exhibit DD- Davita Retirement Plan Statement from January 1, 2016 to January 31, 2016	34	6373-6375
Defendant's Exhibit EE- Davita Retirement Savings Plan Statement from October 1, 2015 to December 31, 2015	34	6376-6378
Defendant's Exhibit LL- UBS Premier Variable Credit Line ending 027 Statement for January 2016	34	6379-6384
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit MM- American Express Centurion Account ending 3005	34	6385-6396
Defendant's Exhibit NN- American Express Platinum Account ending 2003 Statement from January 18, 2016 to February 6, 2016	34	6397-6401
Defendant's Exhibit OO- American Express Platinum Account ending 9008 Statement from January 25, 2016 to February 23, 2016	34	6402-6406
Defendant's Exhibit PP- Master Card Account ending 1588 Statement From January 07, 2016 to February 06, 2016	34	6407-6412
Defendant's Exhibit QQ- Wells Fargo Account ending 1032 Statement from December 16, 2015 to January 15, 2016	34	6413-6419
Defendant's Exhibit RR- Banana Republic Account ending 4713 Statement from December 4, 2015 to January 4, 2016	34	6420-6423
Defendant's Exhibit SS- Discover Account ending in 4205 Statement from November 12, 2015 to December 11, 2015	34	6424-6427
Defendant's Exhibit TT- Kohls Account ending in 557 Statement from November 7, 2015 to December 7, 2015	34	6428
Defendant's Exhibit UU- Merrill Lynch Account ending 9677 Statement from November 13, 2015 to December 12, 2015	34	6429-6431
Defendant's Exhibit VV- Nordstorm Account ending 992 Statement from November 13, 2015 to December 13, 2015	34	6432-6436
Defendant's Exhibit WW- TJX Rewards Account ending 6951 Statement from December 1, 2015 to January 1, 2016	34	6437-6439
Defendant's Exhibit XX- Detailed Financial Disclosure Form for Gabrielle Cioffi-Kogod, Filed February 25, 2015	34	6440-6456
Defendant's Exhibit AAA- Email from Eugene to Dennis Dated: February 12, 2012	34	6457-6459
Defendant's Exhibit BBB- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: House	34	6460-6464
Defendant's Exhibit CCC- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: Misc.	34	6465-6467
Defendant's Exhibit DDD- Various Checks from Gabrielle to Eugene Cioffi Re: Eugene's Birthday	34	6468-6470
Defendant's Exhibit EEE- Various Checks from Gabrielle to Cassandra Cioffi Re: Cassandra's Birthday	34	6471-6473

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit FFF- Various Checks from Gabrielle to Stephanie Cioff Re: Stephanie's Birthday	34	6474-6476
Defendant's Exhibit GGG- Check from Dennis to Escrow of the West Re: 128 N. Edinburch	34	6477
Defendant's Exhibit IIII- Various Checks from Gabrielle to Cash	34	6478-6496
Defendant's Exhibit III- Various Checks from Gabrielle to Deaner, Deaner, Scann, Malan & Larsen Re: Kogod v. DeYoung #5504-0001	34	6497-6507
Defendant's Exhibit KKK- Notice of Entry of Stipulation and Order Filed on August 12, 2015	34	6508-6513
Defendant's Exhibit LLL- Email from Dennis to Gabrielle Dated: December 8, 2011	34	6514-6515
Defendant's Exhibit NNN- Plaintiff's Sixteenth Supplemental Production of Documents Pursuant to NRCP 16.2, Served on October 22, 2015	34	6516-656
Defendant's Exhibit OOO- Gabrielle Kogod's Resume	34	6561-6564
Defendant's Exhibit PPP- Plaintiff's Response to Defendant's First Set of Interrogatories Dated May 18, 2015	35	6565-6589
Defendant's Exhibit QQQ- Plaintiff's Response to Defendant's Second Set of Interrogatories Served on October 20, 2015	35	6590-6597
Defendant's Exhibit RRR- Plaintiff's Response to Defendant's Third Set of Interrogatories Served on October 29, 2015	35	6598-6603
Defendant's Exhibit SSS- Confidential Memorandum Limited Partner Interests in New Enterprise Associates 14, L.P. Dated: February 2012	35	6604-6683
Defendant's Exhibit TTT- New Enterprise Associates 14, L.P. Supplemental Schedule of Changes in Individual Partner's Capital Accounts	35	6684-6706
Defendant's Exhibit UUU- Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	36	6707-6906
Defendant's Exhibit UUU- Continued Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	37	6907-7034
Defendant's Exhibit VVV- Davita Power Point Regarding 2015 Long Term Incentive Program	37	7035-7041

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit XXX- Davita Cash Performance Award Agreement, Exhibit B	37	7042-7048
Defendant's Exhibit YYY- Email from Radiology Partners regarding 2014 Tax Compliance	37	7049-7059
Defendant's Exhibit ZZZ- Radiology Partners Member Equity Statement Dated: July 31, 2015	37	7060
Defendant's Exhibit AAAA- Radiology Partners Practice Update, Dated July 31, 2015	37	7061-7067
Defendant's Exhibit FFFF- Kogod Equity Analysis of Dennis' outstanding Long-term incentives (Equity Bases and Cash-Based) and Explanation	37	7068-7070
Defendant's Exhibit GGGG- Thomasina Distribution Agreement	37	7071-7126
Defendant's Exhibit HHHH- Pray for Ukraine Agreement Dated: October 16, 2014	37	7127-7132
Defendant's Exhibit IIII- UBS Resource Management account Ending 899 Statement for February 2016	37	7133-7134
Defendant's Exhibit JJJJ- 2015 W-2 issued to Dennis L. Kogod	37	7135-7137
Defendant's Exhibit KKKK- Principle Life Insurance Company Statement for February 18 2016	37	7138-7139
Defendant's Exhibit LLLL- Email from Denise to Dennis Kogod	38	7140
Defendant's Exhibit MMMM- Filing with US Security and Exchange Commission	38	7141-7142
Defendants Exhibit NNNN- Email 2/23/16 Re: Award of 76,766 Shares And Sale of \$33,290 Shares for Tax Purposes	38	7143-7144
Defendant's Exhibit OOOO- Assets & Debt Chart	38	7145-7148
Defendant's Exhibit PPPP- Martial Balance Sheet	38	7149-7151
Defendant's Exhibit QQQQ- Costs & Fees Through 1/31/16	38	7152-7174
Defendant's Exhibit RRRR- Jimmerson Fees	38	7175-7340
Defendant's Exhibit SSSS- Depo of Eugene Cioffi February 05, 2016	39	7341-7450
Defendant's Exhibit TTTT- Depo of Stephanie Cioffi February 05, 2016	39	7451-7467
Defendant's Exhibit UUUU- 9716 Oak Pass Appraisal	42	8042-8061

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWW- Hollywood Hills Escrow	42	8063
Defendant's Exhibit XXXX- February 2016 UBS account summary statement	39	7468-7474
Defendant's Exhibit YYYY- February 2016 UBS account statement for Accounts ending 743	39	7475-7484
Defendant's Exhibit ZZZZ- February 2016 UBS account statement for Accounts ending 134	39	7485-7500
Defendant's Exhibit 5A- February 2016 UBS account summary statement	39	7501-7508
Defendant's Exhibit 5B- February 2016 UBS account statement for accounts Ending 745	39	7509-7522
Defendant's Exhibit 5C- February 2016 UBS account statement for accounts Ending 899	39	7523-7532
Defendant's Exhibit 5D- February 2016 UBS account statement for accounts Ending 746	39	7533-7540
Defendant's Exhibit 5E- February 2016 UBS account statement for accounts Ending 027	39	7541-7546
Defendant's Exhibit 5F- February 2016 UBS account statement for accounts Ending 575	39	7547-7552
Defendant's Exhibit 5G- UBS Account Summary for account ending 17, Showing no value As of February 26, 2016	39	7553
Defendant's Exhibit 5H- February 2016 UBS account statement for accounts ending 75	39	7554-7559
Defendant's Exhibit 5I- May 2016 UBS account statement for accounts ending 76	39	7560-7567
Defendant's Exhibit 5J- May 2016 UBS account statement for accounts ending 43	39	7568-7577
Defendant's Exhibit 5K- May 2016 UBS account statement for accounts ending 45	39	7578-7587
Defendant's Exhibit 5L- May 2016 UBS account statement for accounts ending 34	40	7588-7603
Defendant's Exhibit 5M- Wells Fargo PMA Package account ending 5397 Statement from February 1, 2016 through February 29, 2016	40	7604-7613

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit 5N- Wells Fargo Checking account ending 8870 Statements from February 6, 2016 through March 7, 2016	40	7614-7616
Defendant's Exhibit 5O- Wells Fargo Visa account ending 1032 statements From January 16, 2016 through February 12, 2016	40	7617-7620
Defendant's Exhibit 5P- Wells Fargo Visa account ending 1032 statements From February 13, 2016 through March 15, 2016	40	7621-7625
Defendant's Exhibit 5Q- American Express Platinum account ending 9008 Statements from January 16, 2016 through February 23, 2016	40	7626-7636
Defendant's Exhibit 5R- American Express Platinum account ending 9008 Statements from February 24, 2016 through March 25, 2016	40	7637-7645
Defendant's Exhibit 5S- American Express Centurion account ending 3005 Statements from January 16, 2016 through February 14, 2016	40	7646-7659
Defendant's Exhibit 5T- American Express Centurion account ending 3005 Statements from February 15, 2016 through March 16, 2016	40	7660-7668
Defendant's Exhibit 5U- American Express Optima account ending 2003 Statements from January 19, 2016 through February 16, 2016	40	7669-7680
Defendant's Exhibit 5V- American Express Optima account ending 2003 Statements from February 17, 2016 through March 18, 2016	40	7681-7685
Defendant's Exhibit 5W- Master Card Black Card account ending 1588 Statements from February of 2016	40	7686-7691
Defendant's Exhibits 5X- Principle Life Insurance Company Statement of Coverage as of February 26, 2016	40	7692-7693
Defendant's Exhibits 5Y- Voja DaVita Retirement Savings Plan statement From 01/01/16 through 03/31/16	40	7694-7696
Defendant's Exhibits 5Z- DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February of 2016	40	7697-7699
Defendant's Exhibit 6A- Cigna Health Savings Plan account balance of April 24, 2016	40	7700-7703
Defendant's Exhibit 6B- DaVita Stock Award Grant Statement, exercisable as of 06/01/16	40	7704-7705
Defendant's Exhibit 6C- Documents regarding sale of Ferrari	40	7706-7707

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Detailed Financial Disclosure Form filed on February 25, 2015	1	28-44
Detailed Financial Disclosure Form filed on February 27, 2015	1	45-65
Detailed Financial Disclosure Form filed on May 29, 2015	1	67-84
Detailed Financial Disclosure Form filed on February 16, 2016	4	721-738
Detailed Financial Disclosure Form filed on February 19, 2016	4	819-835
Discovery Commissioner's Report and Recommendations filed on January 11, 2016	2	421-424
Discovery Commissioner's Report and Recommendations filed on January 22, 2016	4	707-711
Discovery Commissioner's Supplemental Report and Recommendations filed on February 22, 2016	4	843-846
Errata to Pre-Trial Memorandum filed on February 22, 2016	4	841-842
Errata to Notice of Filing Cost Bond for Appeal filed on August 30, 2016	44	8603-8606
Ex-Parte Motion to Enlarge Time for Service of Summons and Complaint filed on April 4, 2014	1	7-11
Ex-Parte Order to Enlarge Time for Service of Summons and Complaint filed on April 10, 2014	1	12-13
Ex Parte Request for Leave of Court to File Supplemental Pleading (With Notice) Filed September 21, 2016	45	8914-8944
Joint Preliminary Injunction filed on May 15, 2014	1	15-16
Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioners Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs filed on September 14, 2015	2	207-274
Motion to Compel Discovery and for Attorney's Fees and Costs filed on December 23, 2015	2	407-420
Motion in Limine to Exclude Updated Real Estate Appraisals and Newly Disclosed Rental Values Submitted by Plaintiff filed on February 19, 2016	4	836-840
Motion in Limine to Exclude Defendant's Witness Disclosed After Deadline to Disclose witnesses and Request for Attorney's Fees and Sanctions filed on February 22, 2016	4	847-858

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief filed on August 24, 2016	44	8594-8600
Motion for Attorney's Fees and Costs filed on September 13, 2016	44	8607-8703
Notice of Appeal filed on August 23, 2016	44	8588-8589
Notice of Appeal, filed on December 13, 2016	47	9280-9286
Notice of Cross-Appeal filed on September 21, 2016	45	8823-8940
Notice of Cross-Appeal, filed on December 23, 2016	47	9291-9297
Notice of Entry of Order filed on August 12, 2015	1	205-206
Notice of Entry filed on November 30, 2015	2	395-399
Notice of Entry of Order filed on December 3, 2015	2	400-404
Notice of Entry of Order filed on May 6, 2016	42	8064-8065
Notice of Entry of Order filed on May 11, 2016	42	8068-8069
Notice of Entry of Order filed on June 29, 2016	42	8086-8089
Notice of Entry of Findings of Facts, Conclusions of Law and Decree of Divorce filed on August 22, 2016	44	8474-8587
Notice of Entry of Order filed on October 24, 2016	47	9272-9275
Notice of Entry of Order from October 18, 2016 Hearing filed on December 5, 2016	47	9276-9279
Notice of Filing Cost Bond for Appeal filed on August 29, 2016	44	8601-8602
Objections to Plaintiff's proposed deposition Testimony and Submission of Additional Deposition Testimony filed on March 25, 2016	40	7721-7739
Opposition to Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs and Countermotion for Sanctions and Attorney's Fees filed on October 6, 2015	2	287-335
Opposition to Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner, and Countermotion for Attorney's Fees and Costs filed on June 23, 2015	1	111-150

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Opposition to Motion to Compel Discovery and for Attorney's Fees and Costs and Countermotion for Protective Order filed on January 11, 2016	3	425-579
Opposition to Plaintiff's Motion for an Order to Show Cause why Defendant Should not be Held in Contempt of Court for His Multiple Violations of the Joint Preliminary Injunction, for an Order Limiting Access and Payments from Community Accounts, and for Sanctions, Attorney's Fees and Costs; and Countermotion for Attorney's Fees and Costs filed on February 8, 2016	4	713-720
Opposition to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's fees and Costs; and Countermotion for Sanctions, Attorney's Fees and Costs filed on July 8, 2016	42	8090-8153
Opposition to Motion for Attorney's Fees and Costs filed on October 13, 2016	46	9167-9174
Order to Show Cause filed on February 24, 2016	4	859-860
Order filed on May 6, 2016	42	8066-8067
Order from April 6, 2016 Hearing filed on May 11, 2016	42	8070-8071
Order filed on June 28, 2016	42	8083-8085
Order From October 18, 2016 Hearing, filed on December 5, 2016	47	9278-9279
Plaintiff's Closing Brief filed on August 1, 2016	43	8242-8414
Plaintiff's Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs filed on September 15, 2016	45	8803-8822
Plaintiff's Motion for the Issuance of an Order to Show Cause why Defendant Should not be Held in Contempt for his Multiple Violations of the Joint Preliminary Injunction; Plaintiff's Motion for an Order Limiting the Access and Payments from Community Accounts filed on January 19, 2016	4	647-706
Plaintiff's Pre Trial Memorandum filed on February 19, 2016	4	780-818
Plaintiff's Exhibit 1- Financial Disclosure Form Filed on February 16, 2016	10	1896-1912
Plaintiff's Exhibit 2- Financial Disclosure Form Filed on February 16, 2016	10	1913-1930
Plaintiff's Exhibit 3- Detailed Financial Disclosure Form Filed on May 29, 2015	10	1931-1951

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 4- Detailed Financial Disclosure Form Filed on February 27, 2015	10	1952-1972
Plaintiff's Exhibit 5- 2014 Individual Income Tax Return	10	1973-1980
Plaintiff's Exhibit 6- 2013 Individual Income Tax Return	11	1981-2241
Plaintiff Exhibit 7- 2012 Individual Income Tax Returns	12	2242-2378
Plaintiff's Exhibit 8- 2011 Individual Income Tax Returns	13	2379-2427
Plaintiff's Exhibit 9- 2010 Individual Income Tax Returns	13	2428-2456
Plaintiff's Exhibit 10- 2009 Individual Income Tax Returns	13	2457-2489
Plaintiff's Exhibit 11- 2008 Individual Income Tax Returns	13	2490-2515
Plaintiff's Exhibit 12- 2007 Individual Income Tax Returns	13	2516-2542
Plaintiff's Exhibit 13- 2006 Individual Income Tax Returns	13	2543-2572
Plaintiff's Exhibit 14- 2005 Individual Income Tax Returns	13	2573-2595
Plaintiff's Exhibit 15- 2004 Individual Income Tax Returns	13	2596-2612
Plaintiff's Exhibit 16- 2003 Individual Income Tax Returns	13	2613-2627
Plaintiff's Exhibit 18- Text messages between the parties	14	2629-2772
Plaintiff's Exhibit 19- Emails between the parties	14	2773-2813
Plaintiff's Exhibit 20- Text messages between the parties	15	2814-2921
Plaintiff's Exhibit 21- Text messages between the parties	15	2922-2925
Plaintiff's Exhibit 22- Emails between the parties	15	2926-2962
Plaintiff's Exhibit 23- Emails between the parties	15	2963-3040
Plaintiff's Exhibit 24- Text messages between the parties	15	3041-3048
Plaintiff's Exhibit 25- Text messages between the parties	15	3049-3061
Plaintiff's Exhibit 26- Proposed Community Property Distribution Worksheet	15	3062-3063
Plaintiff's Exhibit 54- Jenny Allen's Curriculum Vitae and List of Cases	16	3064-3066
Plaintiff's Exhibit 55- Index of documents in Support of Spreadsheets in Anthem Forensic's Reports	16	3067-3121

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 56 Anthem Forensics' Expert Witness Report	16	3122-3232
Plaintiff's Exhibit 57- Anthem Forensics' Supplemental Expert Witness Report	17	3233-3368
Plaintiff's Exhibit 58- Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report	17	3369-3402
Plaintiff's Exhibit 59- Email from Joe Leauanac to Daniel Marks, Esq.	17	3403-3404
Plaintiff's Exhibit 60- Auto Related Exhibits listed on Exhibit 6	17	3405-3409
Plaintiff's Exhibit 61- Transactions that comprise the "adjusted" column on Exhibit 6	18	3410-3549
Plaintiff's Exhibit 62- Withdrawals and checks written to cash - Gabrielle Kogod	18	3550
Plaintiff's Exhibit 63- Anthem Forensics' Response to Rebuttal Report	18	3551-3578
Plaintiff's Exhibit 65- Anthem Forensics' Supporting Documentation for Facts set fourth in The February 5, 2016 Report	19	3579-3640
Plaintiff's Exhibit 69- Joint Preliminary Injunction Order	19	3641-3642
Plaintiff's Exhibit 71- Settlement Statement for 10776 Wilshire Boulevard, Unit 604, California	19	3643
Plaintiff's Exhibit 72- Spreadsheet showing expenses for Khapsalis and children From May 2014	19	3644-3674
Plaintiff's Exhibit 73- Spreadsheet showing updated Outflows greater than \$10,000 Since Anthem's December 15, 2015 Report based on updated statements provided by Dennis	19	3675
Plaintiff's Exhibit 74- Spreadsheet showing Outflows more than \$10,000 Since May, 2014	19	3676
Plaintiff's Exhibit 75- Spreadsheet showing payments to or on behalf of Dennis' Family Members since May, 2014	19	3677-3678
Plaintiff's Exhibit 76- Spreadsheet showing payments to Jennifer Steiner since September, 2014	19	3679-3682
Plaintiff's Exhibit 77- Email from Bob Gehlen dated November 25, 2015	19	3683-3685
Plaintiff's Exhibit 78- Email from Dennis to Robert Geblen dated December 8, 2015	19	3686-3690

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 79- Email from Ms. Varshney to Mr. Marks and Ms. Young re: Dennis Not adding Gabrielle to the UBS Account dated December 2, 2015	19	3691-3696
Plaintiff's Exhibit 80- Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	19	3697-3720
Plaintiff's Exhibit 87- Letter from Ms. Varshney to Mr. Marks re: Deficiencies in documents From DaVita dated October 1, 2015	19	3721-3725
Plaintiff's Exhibit 88- Letter from Mr. Jimmerson to Mr. Smith re: Dennis' intent to sell stock Options dated June 12, 2015	19	3726
Plaintiff's Exhibit 89- Letter from Mr. Smith to Mr. Marks re: Sale of Dennis' Stock Options Dated August 14, 2015	19	3727-3729
Plaintiff's Exhibit 90- Letter from Mr. Marks to Mr. Smith re: Subpoena to DaVita jeopardizing Dennis' position dated September 2, 2015	19	3730-3731
Plaintiff's Exhibit 91- 2008 Annual Proxy Statement	19	3732-3807
Plaintiff's Exhibit 92- 2009 Annual Proxy Statement	20	3808-3873
Plaintiff's Exhibit 93- 2010 Annual Proxy Statement	20	3874-3959
Plaintiff's Exhibit 94- 2011 Annual Proxy Statement	21	3960-4081
Plaintiff's Exhibit 95- 2012 Annual Proxy Statement	21	4082-4202
Plaintiff's Exhibit 96- 2013 Annual Proxy Statement	22	4203-4298
Plaintiff's Exhibit 97- 2014 Annual Proxy Statement	22	4299-4432
Plaintiff's Exhibit 98- 2015 Annual Proxy Statement	23	4433-4526
Plaintiff's Exhibit 100- Radford J. Smith, Chartered's Billing Statements	23	4527-4560
Plaintiff's Exhibit 101- Marc Herman's Billing Statements	23	4561
Plaintiff's Exhibit 102- Anthem Forensic's Billing Statements	23	4562-4627
Plaintiff's Exhibit 103- Clark Barthol's Billing Statements	23	4628
Plaintiff's Exhibit 107- Nadya Khapsalis' Facebook printout	24	4629-4691
Plaintiff's Exhibit 111- Plaintiff's Third Set of Interrogatories to Defendant	24	4692-4709

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 113- Plaintiff's Fourth Set of Interrogatories to Defendant	24	4710-4717
Plaintiff's Exhibit 116- Plaintiff's Sixth Set of Interrogatories to Defendant	24	4718-4761
Plaintiff's Exhibit 118- Summary of emails prepared by Plaintiff	24	4762-4765
Plaintiff's Exhibit 119- 2011 Tax Return	24	4766-4767
Plaintiff's Exhibit 120- 2012 Tax Return	24	4768-4772
Plaintiff's Exhibit 121- 2013 Tax Return	24	4773-4780
Plaintiff's Exhibit 122- 2014 Tax Return	24	4781-4784
Plaintiff's Exhibit 123- Kogod equity analysis	24	4785
Plaintiff's Exhibit 124- Dist. Comm prop as of February 2016	24	4786-4788
Plaintiff's Exhibit 125- 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	25	4789-5065
Plaintiff's Exhibit 125- Continued 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	26	5066-5170
Plaintiff's Exhibit 126- 9/15/15 Deposition of Patricia Murphy	27	5171-5305
Plaintiff's Exhibit 127- 9/26/15 Deposition of Mitchell Kogod	28	5306-5498
Plaintiff's Exhibit 128- 9/25/15 Deposition of Marsha Kogod	29	5499-5592
Plaintiff's Exhibit 129- 9/25/15 Deposition of Sheldon Kogod	29	5593-5745
Plaintiff's Exhibit 130- 9/26/15 Deposition of Dana Kogod	30	5746-5832
Plaintiff's Exhibit 131- 12/10/15 Deposition of Jennifer Crute Steiner	31	5833-6019
Plaintiff's Exhibit 132- Gahrielle's Ann Taylor Loft X5363 dated February 22, 2016	32	6020-6023
Plaintiff's Exhibit 132-2- Marc Herman's Curriculum Vitae	41	7984
Plaintiff's Exhibit 132-5- Gahrielle's expert, Mr. Marc Herman's updated Appraisal dated January 30, 2016	41	7985-8021
Plaintiff's Exhibit 132-6- Dennis' expert, Ms. Jennifer L. Bosco's appraisal Dated March 7, 2016	41	8022-8041
Plaintiff's Exhibit 133- Gabrielle's Banana Republic Luxe X4713 Dated March 4, 2016	32	6024-6026

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 134- Gabrielle's Discover Card X5161 dated February 11, 2016	32	6027-6029
Plaintiff's Exhibit 135- Gabrielle's Discover Card X5161 dated March 11, 2016	32	6030-6033
Plaintiff's Exhibit 136- Gabrielle's Kohl's Card X2557 Dated January 7, 2016	32	6034-6036
Plaintiff's Exhibit 137- Gabrielle's Kohl Statement X2557 dated February 5, 2016	32	6037-6039
Plaintiff's Exhibit 138- Gabrielle's American Express Statement X9677 dated February 12, 2016	32	6040-6042
Plaintiff's Exhibit 139- Gabrielle's Nordstrom X992 dated February 11, 2016	32	6043-6048
Plaintiff's Exhibit 140- Gabrielle's Nordstrom X992 dated March 13, 2016	32	6049-6052
Plaintiff's Exhibit 141- Bank of America Merrill Lynch X0129 Statement dated March 1, 2016 through March 31, 2016	32	6053-6058
Plaintiff's Exhibit 142- Bank of America Merrill Lynch X6446 Statement Dated February 29, 2016	32	6059-6066
Plaintiff's Exhibit 143- Bank of America Merrill Lynch primary account 7GS-10588 dated February 29, 2016 (also includes secondary accounts 7GS-10637, 7GS-10588, 7GS-10093)	32	6067-6124
Plaintiff's Exhibit 144- Gabrielle's UBS account FN-20329 GM Dated March, 2016	32	6125-6132
Plaintiff's Exhibit 145- Gabrielle's UBS account FN 13134 GM Dated March, 2016	32	6133-6146
Plaintiff's Exhibit 146- Gabrielle's UBS account FN 12743 GM Dated March, 2016	32	6147-6160
Plaintiff's Motion to Compel Discovery, For Sanctions, and Attorney's Fees and Costs filed on June 21, 2016	42	8072-8081
Plaintiff's Opposition to Defendant's Motion to Stay Enforcement Of Decree of Divorce and for Other Related Relief and Countermotion for Attorney's Fees filed on October 12, 2016	46	9149-9166
Reply to Counterclaim for Divorce filed on December 5, 2014	1	25-27

////

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Reply in Support of Motion for an Order to Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs; and Opposition to Countermotion for sanctions and Attorney's Fees filed on October 12, 2015	2	336-345
Reply in Support of Defendant's Motion to Compel Discovery and for Attorney's Fees and Costs, and Opposition to Plaintiff's Countermotion for Protective Order filed on January 13, 2016	3	583-586
Reply to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs and Opposition to Countermotion for Sanctions, Attorney's Fees and Costs filed on July 13, 2016	42	8154-8192
Reply in Support of Motion to Stay Enforcement of Decree of Divorce and For Other Related Relief; and Opposition to Countermotion for Attorney's fees filed on October 14, 2016	46	9175-9180
Reply to Opposition to Motion for Attorney's Fees and Costs filed on October 17, 2016	46	9181-9186
Stipulation and Order filed on August 10, 2015	1	201-204
Stipulation and Order filed on December 15, 2015	2	405-406
Summons filed on May 15, 2014	1	17-18
Supplemental Billing Statements of Attorney's Fees and Costs filed on March 11, 2016	40	7708-7720
Supplement to Plaintiff's Motion for Attorney's Fees and Costs filed on September 21, 2016	46	8945-9027
Transcript Re: All Pending Motions (Hearing on June 26, 2015) filed on July 9, 2015	1	179-200
Transcript Re: Motion to Stay (Hearing on Wednesday September 21, 2016) filed on December 29, 2016	2	275-286
Transcript Re: All Pending Motions (Hearing on Wednesday October 14, 2015) filed on December 29, 2016	2	346-393
Transcript Re: All Pending Motions (Hearing on Friday January 15, 2016) filed on December 29, 2016	3	587-646
Transcript Re: All Pending Motions (Hearing on Wednesday, February 17, 2016) filed on December 29, 2016	4	739-779
Transcript Re: Non-Jury Trial (Tuesday, February 23, 2016) filed on April 28, 2016	5	861-1037

DOCUMENT**VOLUME****PAGE NO.**

Transcript Re: Non-Jury Trial (Wednesday, February 24, 2016)
filed on April 28, 2016

6

1038-1222

Transcript Re: Non-Jury Trial Vol. I (Thursday, February
25, 2016) filed on April 28, 2016

7

1223-1399

Transcript Re: Non-Jury Trial Vol. II (Thursday, February 25,
2016) filed on April 28, 2016

8

1400-1592

Transcript Re: Non-Jury Trial Vol. I (Friday, February 26,
2016) filed on April 28, 2016

9

1593-1766

Transcript Re: Non-Jury Trial Vol. II (Friday, February 26,
2016) filed on April 28, 2016

10

1767- 1875

Transcript Re: Status Check (Hearing on Wednesday
April 6, 2016) Filed on April 28, 2016

40

7740-7808

Transcript Re: Hearing (Hearing on Wednesday May 4, 2016)
Filed on December 29, 2016

41

7809-7979

Transcript Re: All Pending Motions (Hearing on Wednesday
July 13, 2016) Filed on December 29, 2016

42

8193-8241

Transcript Re: All Pending Motions (Hearing on Tuesday
October 18, 2016) filed on December 29, 2016

47

9187-9271

APPRAISAL OF REAL PROPERTY

LOCATED AT

9716 Oak Pass Rd
Beverly Hills, CA 90210

Land Desc In Doc 1442737, 20010808 Por Of Lot 4 In Sec 2 T1s R15w

FOR

Dennis Kogod

OPINION OF VALUE

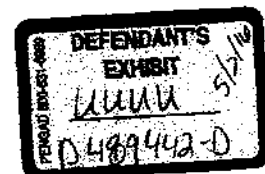
\$5,780,000

AS OF

03/07/2016

TABLE OF CONTENTS

Invoice	1
GP Residential	2
Additional Comparables 4-6	5
GP Residential Certifications Addendum	6
General Text Addendum	8
Plot Map	10
Location Map	11
Subject Photos	12
Photograph Addendum	13
Photograph Addendum	14
Photograph Addendum	15
Photograph Addendum	16
Photograph Addendum	17
Photograph Addendum	18
Comparable Photos 1-3	19
Comparable Photos 4-6	20



RESIDENTIAL APPRAISAL SUMMARY REPORT

File No.: JBVND030716

Property Address: 9716 Oak Page Rd		City: Beverly Hills		State: CA Zip Code: 90210	
County: Los Angeles		Legal Description: Land Desc In Dec 1442737, 20010808 Per Of Lot 4 In Sec 2 T1s R15w			
Tax Year: 2015 R.E. Taxes: \$ 63,867.70		Special Assessments: \$ None		Assessor's Parcel #: 4384-007-050	
Current Owner of Record: Weiss, Jeffrey M Trust/Danika Trust		Occupant: <input checked="" type="checkbox"/> Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Vacant <input type="checkbox"/> Manufactured Housing		Borrower (if applicable): None	
Project Type: <input type="checkbox"/> PUD <input type="checkbox"/> Condominium <input type="checkbox"/> Cooperative <input checked="" type="checkbox"/> Other (describe): Single Family Residence		HOA: \$ None		per year per month	
Market Area Name: Beverly Crest		Map Reference: 592/C2		Census Tract: 2611.02	
The purpose of this appraisal is to develop an opinion of: <input checked="" type="checkbox"/> Market Value (as defined), or <input type="checkbox"/> other type of value (describe)					
This report reflects the following value (if not current, see comments): <input checked="" type="checkbox"/> Current (the inspection date is the effective date) <input type="checkbox"/> Retrospective <input type="checkbox"/> Prospective					
Approaches developed for this appraisal: <input checked="" type="checkbox"/> Sales Comparison Approach <input type="checkbox"/> Cost Approach <input type="checkbox"/> Income Approach (See Reconciliation Comments and Scope of Work)					
Property Rights Appraised: <input checked="" type="checkbox"/> Fee Simple <input type="checkbox"/> Leasehold <input type="checkbox"/> Leased Fee <input type="checkbox"/> Other (describe)					
Intended Use: The appraisal report is to be used in estate planning.					
Intended User(s) (by name or type): Dennis Kogod					
Client: Dennis Kogod		Address: On File			
Appraiser: Jennifer L. Bosco		Address: On File			
Location: <input type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban <input type="checkbox"/> Rural		Predominant Occupancy: <input type="checkbox"/> Owner 80 <input type="checkbox"/> Tenant 15 <input type="checkbox"/> Vacant (0-5%) 36,000 High 65 <input type="checkbox"/> Vacant (>5%) 7,500 Pred 20		One-Unit Housing: PRICE AGE (Yrs) One-Unit 96% <input checked="" type="checkbox"/> Not Likely 2-4 Unit 1% <input type="checkbox"/> Likely * In Process *	
Built up: <input checked="" type="checkbox"/> Over 75% <input type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%		Growth rate: <input checked="" type="checkbox"/> Rapid <input type="checkbox"/> Stable <input type="checkbox"/> Slow		Property values: <input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining	
Demand/supply: <input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Over Supply		Marketing time: <input type="checkbox"/> Under 3 Mos. <input checked="" type="checkbox"/> 3-6 Mos. <input type="checkbox"/> Over 6 Mos.		Present Land Use: Multi-Unit 2% * To	
Market Area Boundaries, Description, and Market Conditions (including support for the above characteristics and trends): The subject neighborhood is currently experiencing stability in property values. Single family homes are slowly increasing and currently slowly reaching balance between supply and demand of homes in the area. Marketing times are currently 3-6 months range. No special financing concessions are present in the current marketplace. The subject area is comprised of single family dwellings built predominately from 1930-1970. Dwellings vary in age, style, condition and site size. Commercial and multi-residential properties are situated along major thoroughfares. There is good access to support services, schools and employment.					
Dimensions: See Plat Map		Site Area: 53,157 sf			
Zoning Classification: LARE40		Description: Single Family Residential Estate			
Zoning Compliance: <input checked="" type="checkbox"/> Legal <input type="checkbox"/> Legal nonconforming (grandfathered) <input type="checkbox"/> Illegal <input type="checkbox"/> No zoning		Are CCRs applicable? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unknown Have the documents been reviewed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Ground Rent (if applicable): \$ /			
Highest & Best Use as improved: <input checked="" type="checkbox"/> Present use, or <input type="checkbox"/> Other use (explain)					
The subject is considered to be a legal conforming use and the subject's current use as a single family dwelling is it's highest and best use.					
Actual Use as of Effective Date: Single Family Residential		Use as appraised in this report: Single Family Residence			
Summary of Highest & Best Use: Highest and best use considered to be single family residential.					
Utilities: Public Other Provider/Description		Off-site Improvements: Type		Public Private Topography Level/Avg	
Electricity: <input checked="" type="checkbox"/> <input type="checkbox"/>		Street Asphalt		Size Average	
Gas: <input checked="" type="checkbox"/> <input type="checkbox"/>		Curbs/Butts		Shape Irregular/Avg	
Water: <input checked="" type="checkbox"/> <input type="checkbox"/>		Sidewalk		Drainage Average	
Sanitary Sewer: <input checked="" type="checkbox"/> <input type="checkbox"/>		Street Lights		View B.Canyon	
Storm Sewer: <input checked="" type="checkbox"/> <input type="checkbox"/>		Alley None			
Other site elements: <input checked="" type="checkbox"/> Inside Lot <input type="checkbox"/> Corner Lot <input type="checkbox"/> Cul de Sac <input type="checkbox"/> Underground Utilities <input type="checkbox"/> Other (describe)					
FEMA Spec Flood Hazard Area: Yes <input checked="" type="checkbox"/> No FEMA Flood Zone X FEMA Map # 060137/06037C/1585 F FEMA Map Date 09/26/2008					
Site Comments: There were no apparent adverse easements, encroachment or other adverse conditions noted at the time of the inspection. Further there were no obvious environmental hazards present in the improvements, on the site, or in the vicinity of the subject. For properties constructed before 1978 asbestos or lead paint could possibly be an issue. However, no adverse environmental conditions were observed at the time of the inspection.					
General Description		Exterior Description		Foundation	
# of Units: 1 Acc/Unit		Foundation: Concrete/Gd		Slab Concrete	
# of Stories: 3		Exterior Walls: Stucco		Crawl Space: No	
Type: <input checked="" type="checkbox"/> Det <input type="checkbox"/> Ad <input type="checkbox"/> Multi		Roof Surface: Concrete/Gd		Basement: None Noted	
Design (Style): Architectural		Gutters & Drains: Yes		Sump Pump: None	
<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Und Cons.		Window Type: Double Pane/Gd		Dampness: None	
Actual Age (Yrs.): 3		Storm/Screen: Yes		Settlement: None Noted	
Effective Age (Yrs.): 3				Infestation: None Noted	
Interior Description		Appliances		Basement Area Sq. Ft. 0	
Floors: Varnous/Gd		Refrigerator: <input checked="" type="checkbox"/> Range/Oven: <input checked="" type="checkbox"/> Dishwasher: <input checked="" type="checkbox"/> Fan/Hood: <input checked="" type="checkbox"/> Microwave: <input checked="" type="checkbox"/> Washer/Dryer: <input checked="" type="checkbox"/> Finished: <input checked="" type="checkbox"/>		Area Sq. Ft. 0	
Walls: Drywall/Paint/Gd		Attic: <input checked="" type="checkbox"/> None: <input type="checkbox"/> Amenities: <input type="checkbox"/> Fireplace(s) # 1		% Finished 0	
Trim/Finish: Wd/Gd		Drop Stair: <input checked="" type="checkbox"/> Scuttle: <input checked="" type="checkbox"/> Deck: <input type="checkbox"/> Open: <input type="checkbox"/> Porch: <input type="checkbox"/> Block: <input type="checkbox"/> Pool: <input type="checkbox"/>		Ceiling: <input type="checkbox"/>	
Bath Floor: Tile/Gd		Doorway: <input checked="" type="checkbox"/> Floor: <input type="checkbox"/> Fence: <input type="checkbox"/>		Walls: <input type="checkbox"/>	
Bath Wainscot: Tile/Gd		Fence: <input type="checkbox"/>		Floor: <input type="checkbox"/>	
Doors: Wd/Gd		Pool: <input type="checkbox"/>		Outside Entry: <input type="checkbox"/>	
				Heating Type: Central/Dual	
				Fuel: Gas	
				Cooling: Central	
				Other: Central/Dual	
				Car Storage: <input type="checkbox"/> None	
				Garage: # of cars (4 Tot.)	
				Attach: 2	
				Detach: 0	
				BL-in: 0	
				Carport: 0	
				Driveway: 2 Cars	
				Surface: Concrete	
Finished area above grade contains: 8 Rooms 4 Bedrooms 3 1/2 Bath(s) 6,244 Square Feet of Gross Living Area Above Grade					
Additional features: The energy efficient items are typical for the market area of the subject.					
Describe the condition of the property (including physical, functional and external obsolescence): The subject is a newer construction (built in 2013) 3 level Modern style dwelling on a residential hillside street located in a gated community of Beverly Crest area of Beverly Hills. It is in generally Good condition, quality and appeal. Kitchen has newer kitchen cabinetry with centerpiece island, marble counters, high end Thermador stainless steel appliances. Bathrooms are fully remodeled with new vanities, soaking tubs, and tile flooring. There is a glass enclosed walkway stretching across the pool with enormous sliders and a glass floor. Subject has new hardware, hardwood, and carpet flooring throughout dual heating and cooling, video security system. Subject also features Canyon views.					

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RESIDENTIAL APPRAISAL SUMMARY REPORT

File No.: JBVN030716

My research ☒ did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Data Source(s): NDC Data Source

1st Prior Subject Sale/Transfer: Analysis of sale/transfer history and/or any current agreement of sale/transfer: Per MLS/NDC, the subject property was not listed for sale within the past 12 months. Per Doc# 945669, subject was last sold on 06/26/2013 for \$5,195,000.

Source(s): Doc# 945669

2nd Prior Subject Sale/Transfer:

Date:

Price:

Source(s):

SALES COMPARISON APPROACH TO VALUE (if developed) The Sales Comparison Approach was not developed for this appraisal.

FEATURE	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2	COMPARABLE SALE # 3
Address	9716 Oak Pass Rd Beverly Hills, CA 90210	9800 San Cir Beverly Hills, CA 90210	9855 Whitwell Dr Beverly Hills, CA 90210	9610 Oak Pass Rd Beverly Hills, CA 90210
Proximity to Subject		0.87 miles SE	0.81 miles N	0.22 miles SE
Sale Price	\$	\$ 5,995,000	\$ 4,875,000	\$ 5,400,000
Sale Price/GLA	\$ /sq.ft.	\$ 998.00 /sq.ft.	\$ 935.52 /sq.ft.	\$ 991.55 /sq.ft.
Data Source(s)	NDC/MLS	Doc#1433419 /MLS#15-946229	Doc#107374 /MLS#15-976907	Doc#1205328 /MLS#15-922619
Verification Source(s)	Inspection	Local Realtors	Local Realtors	Local Realtors
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Sales or Financing	None	Cmt/None Noted	Cmt/None Noted	Cmt/None Noted
Commissions	None	Dom: 48	Dom: 48	Dom: 81
Date of Sale/Time	Estate Planning	11/2015	8/2016	09/2015
Rights Appraised	Fee Simple	Fee Simple	Fee Simple	Fee Simple
Location	Suburban/Avg	Suburban/Avg	Suburban/Avg	Suburban/Avg
Site	53157 sf	10233 sf	0 14850 sf	0 66478 sf
View	B.Canyon	B.City View	Residential/Avg	B.Canyon
Design (Style)	Architectural	Architectural	Conventional	Architectural
Quality of Construction	Good	Good	Good	Good
Age	3	5	35	34
Condition	Good	Good	Good	Good
Above Grade	Total: 8rms, 3bths	Total: 8rms, 3bths	Total: 8rms, 3bths	Total: 8rms, 3bths
Room Count	8 4 3.1	9 5 5.1	9 5 5.1	8 4 6.0
Gross Living Area	6,244 sq.ft.	6,007 sq.ft.	5,211 sq.ft.	5,446 sq.ft.
Basement & Finished	None	None	None	None
Rooms Below Grade	None	None	None	None
Functional Utility	Average	Average	Average	Average
Heating/Cooling	FAU/CAC	FAU/CAC	FAU/CAC	FAU/CAC
Energy Efficient Items	Typ for Area	Typ for Area	Typ for Area	Typ for Area
Garage/Carport	2 Car Garage	2 Car Garage	3 Car Garage	3 Car Garage
Porch/Patio/Deck	Porch/Patio	Porch/Patio	Porch/Patio	Porch/Patio
Amenities	Pool	Pool/Spa	Pool/Spa	Pool/Spa
APN	4384-007-050	4384-021-012	4382-034-004	4384-012-022
Net Adjustment (Total)		\$ -213,500	\$ 150,000	\$ 53,500
Adjusted Sale Price of Comparables		\$ 5,781,500	\$ 5,025,000	\$ 5,453,500

Summary of Sales Comparison Approach: The comparables are all recent verified sales from the immediate market area. The sales are similar in style, overall condition, quality and appeal. The sales bracket the subject's GLA, site size and basic utility. The adjusted sales range is \$5,025,000-\$5,440,500. More weight given to standard sales and active listing evenly weighted with closed sales.

Final Estimated Value: \$5,780,000

THE ESTIMATED EXPOSURE TIME IS 45-120 DAYS.

THE APPRAISER HAS NOT APPRAISED THE SUBJECT PROPERTY IN THE PREVIOUS 36 MONTHS.

Appraisal Parameters and Methods: A six month market search was conducted within the subject's neighborhood and similar competing neighborhood(s) for comparable sales, pending sales and properties currently listed for sale. May properties were reviewed. To the best of the appraiser's knowledge, the Comparable presented and utilized in this report represent the most relevant data appropriate for the analysis and valuation of the subject property. The comparable section and valuation analysis is governed by the principle of substitution: a buyer will not pay more for one property than for another that is equally desirable. When determinable, adjustments for significant differences in improvements were derived by matched paired analysis or abstraction. When matched pair analysis or abstraction were not possible or practical, bracketing and/or the appraiser's knowledge and experience in the market area are utilized in determining the appropriate adjustment for differences. Comparable sales were confirmed closed per the information data sources cited in the scope of the Appraisal. In the case of discrepancies among data sources the appraisers placed more weight on the MLS data for descriptive information and NDC or Public Records for recording data.

Indicated Value by Sales Comparison Approach \$ 5,780,000



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RESIDENTIAL APPRAISAL SUMMARY REPORT

File No.: JBVN030716

COST APPROACH TO VALUE (if developed) ☒ The Cost Approach was not developed for this appraisal.

Provide adequate information for replication of the following cost figures and calculations:

Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value)

ESTIMATED ☐ REPRODUCTION OR ☒ REPLACEMENT COST NEW

Source of cost data:

Quality rating from cost service:

Effective date of cost data:

Comments on Cost Approach (gross living area calculations, depreciation, etc.):

OPINION OF SITE VALUE

DWELLING

Sq. Ft. @ \$

= \$

Sq. Ft. @ \$

= \$

Sq. Ft. @ \$

= \$

Sq. Ft. @ \$

= \$

Sq. Ft. @ \$

= \$

Garage/Carport

0 Sq. Ft. Sq. Ft. @ \$

= \$

Total Estimate of Cost-New

= \$

Less Physical

Functional

External

= \$

Depreciation

= \$

Depreciated Cost of Improvements

= \$

"As-is" Value of Site Improvements

= \$

Estimated Remaining Economic Life (if required):

Years

INDICATED VALUE BY COST APPROACH

= \$

INCOME APPROACH TO VALUE (if developed) ☒ The Income Approach was not developed for this appraisal.

Estimated Monthly Market Rent \$

X Gross Rent Multiplier

= \$

Indicated Value by Income Approach

Summary of Income Approach (including support for market rent and GRM):

N/A

PROJECT INFORMATION FOR PUDs (if applicable)

The Subject is part of a Planned Unit Development.

Legal Name of Project:

Describe common elements and recreational facilities:

Indicated Value by: Sales Comparison Approach \$

5,780,000

Cost Approach (if developed) \$

N/A

Income Approach (if developed) \$

Final Reconciliation The Sales Comparison approach was solely weighted in determining the final estimate of value, as it best represents a typical buyer's and sellers. The Cost approach was not considered due to the subject's age and location in a fully developed locale. The Income approach was not considered applicable because SFR's in the subject's area are typically purchases for owner use and not income generation.

This appraisal is made ☒ "as is", ☐ subject to completion per plans and specifications on the basis of a Hypothetical Condition that the improvements have been completed, ☐ subject to the following repairs or alterations on the basis of a Hypothetical Condition that the repairs or alterations have been completed, ☐ subject to the following required inspection based on the Extraordinary Assumption that the condition or deficiency does not require alteration or repair.

☒ This report is also subject to other Hypothetical Conditions and/or Extraordinary Assumptions as specified in the attached addenda.

Based on the degree of inspection of the subject property, as indicated below, defined Scope of Work, Statement of Assumptions and Limiting Conditions, and Appraiser's Certifications, my (our) Opinion of the Market Value (or other specified value type), as defined herein, of the real property that is the subject of this report is: \$ 5,780,000, as of: 03/07/2016, which is the effective date of this appraisal.

If indicated above, this Opinion of Value is subject to Hypothetical Conditions and/or Extraordinary Assumptions included in this report. See attached addenda.

A true and complete copy of this report contains 20 pages, including exhibits which are considered an integral part of the report. This appraisal report may not be properly understood without reference to the information contained in the complete report.

Attached Exhibits:

☒ Scope of Work

☒ Limiting Cond./Certifications

☐ Narrative Addendum

☒ Photograph Addendum

☐ Sketch Addendum

☒ Map Addenda

☒ Additional Sales

☐ Cost Addendum

☐ Flood Addendum

☐ Manuf. House Addendum

☒ Hypothetical Conditions

☒ Extraordinary Assumptions

☒ Plat Map

☒ Location Map

☒ Declaration/Resume

Client Contact:

Client Name:

Dennis Kogod

E-Mail:

Address:

On File

APPRAISER

SUPERVISORY APPRAISER (if required)

or CO-APPRAISER (if applicable)

Appraiser Name: Jennifer L. Bosco

Company: Sun West Appraisals, Inc.

Phone: (818) 322-3449

Fax:

E-Mail: sunwestreports@gmail.com

Date of Report (Signature): 03/07/2016

License or Certification #: AR037417

State: CA

Designation: Certified Residential Appraiser

Expiration Date of License or Certification: 06/07/2017

Inspection of Subject

☒ Interior & Exterior

☐ Exterior Only

☐ None

Date of Inspection: 03/07/2016

Supervisory or

Co-Appraiser Name

Company:

Phone:

Fax:

E-Mail:

Date of Report (Signature):

State:

Designation:

Expiration Date of License or Certification:

Inspection of Subject:

☐ Interior & Exterior

☐ Exterior Only

☐ None

Date of Inspection:

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08045

ADDITIONAL COMPARABLE SALES

File No.: JBVN030716

FEATURE	SUBJECT	COMPARABLE SALE # 4	COMPARABLE SALE # 5	COMPARABLE SALE # 6
Address	9716 Oak Pass Rd Beverly Hills, CA 90210	9922 Anthony Pl Beverly Hills, CA 90210	9653 Oak Pass Rd Beverly Hills, CA 90210	
Proximity to Subject		1.06 miles S	0.16 miles SE	
Sale Price	\$	\$ 6,200,000	\$ 5,795,000	\$
Sale Price/GA	\$ /sq.ft.	\$ 1,858.51 /sq.ft.	\$ 1,013.64 /sq.ft.	\$ /sq.ft.
Data Source(s)	NDC/MLS	Doc# 855708/MLS# 15-904937	MLS# 16-984399	
Verification Source(s)	Inspection	Local Realtors	Local Realtors	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Sales or Financing	None	Cmt/None Noted	Listing	
Concessions	None	Dom: 36	Dom: 1	
Date of Sale/Time	Estate Planning	07/2015	Active	
Rights Appraised	Fee Simple	Fee Simple	Fee Simple	
Location	Suburban/Avg	Suburban/Avg	Suburban/Avg	
Site	63157 sf	35352 sf	0 17907 sf	0
View	B/Canyon	B/City View	Residential/Avg	+50,000
Design (Style)	Architectural	Conventional	Conventional	
Quality of Construction	Good	Good	Good	
Age	3	65	38	
Condition	Good	Good	Good	
Above Grade	Total Bdrms: 8 Baths: 3.1	Total Bdrms: 7 Baths: 3.1	Total Bdrms: 9 Baths: 5.0	Total Bdrms: Baths:
Room Count	8 4 3.1	7 3 3.1	9 5 5.0	
Gross Living Area	6,244 sq.ft.	3,336 sq.ft.	5,717 sq.ft.	sq.ft.
Basement & Finished	None	None	None	
Rooms Below Grade	None	None	None	
Functional Utility	Average	Average	Average	
Heating/Cooling	FAU/CAC	FAU/CAC	FAU/CAC	
Energy Efficient Items	Typ for Area	Typ for Area	Typ for Area	
Garage/Carport	2 Car Garage	2 Car Garage	2 Car Garage	
Porch/Patio/Deck	Porch/Patio	Porch/Patio	Porch/Patio	
Amenities	Pool	Pool/Spa	Pool/Spa	
		-10,000	-10,000	
APN	4384-007-050	4356-005-006	4384-012-016	
Net Adjustment (Total)		\$ 240,500	\$ 71,500	\$
Adjusted Sale Price		\$ 6,440,500	\$ 5,866,500	\$
of Comparables				

Summary of Sales Comparison Approach

See page 2.

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08046

Assumptions, Limiting Conditions & Scope of Work

File No.: JBVN030716

Property Address: 9716 Oak Pass Rd

City: Beverly Hills

State: CA

Zip Code: 90210

Client: Dennis Kodoo

Address: On File

Appraiser: Jennifer L. Bosco

Address: On File

STATEMENT OF ASSUMPTIONS & LIMITING CONDITIONS

The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis

of it being under responsible ownership.

The appraiser may have provided a sketch in the appraisal report to show approximate dimensions of the improvements, and any such sketch

is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size. Unless otherwise indicated, a Land Survey was not performed.

If so indicated, the appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other

data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

If the cost approach is included in this appraisal, the appraiser has estimated the value of the land in the cost approach at its highest and best

use, and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction

with any other appraisal and are invalid if they are so used. Unless otherwise specifically indicated, the cost approach value is not an insurance

value, and should not be used as such.

The appraiser has noted in the appraisal report any adverse conditions (including, but not limited to, needed repairs, depreciation, the presence

of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property, or that he or she became aware of during the

normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property, or adverse environmental conditions (including, but not limited to, the presence of hazardous

wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any

such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment

of

the property.

The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items

that were furnished by other parties.

The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state or local laws.

If this appraisal is indicated as subject to satisfactory completion, repairs, or alterations, the appraiser has based his or her appraisal report and valuation conclusion on the assumption that completion of the improvements will be performed in a workmanlike manner.

An appraiser's client is the party (or parties) who engage an appraiser in a specific assignment. Any other party acquiring this report from the

client does not become a party to the appraiser-client relationship. Any persons receiving this appraisal report because of disclosure requirements

applicable to the appraiser's client do not become intended users of this report unless specifically identified by the client at the time of the assignment.

The appraiser's written consent and approval must be obtained before this appraisal report can be conveyed by anyone to the public, through advertising, public relations, news, sales, or by means of any other media, or by its inclusion in a private or public database.

An appraisal of real property is not a 'home inspection' and should not be construed as such. As part of the valuation process, the appraiser performs a non-invasive visual inventory that is not intended to reveal defects or detrimental conditions that are not readily apparent. The presence

of such conditions or defects could adversely affect the appraiser's opinion of value. Clients with concerns about such potential negative factors

are encouraged to engage the appropriate type of expert to investigate.

The Scope of Work is the type and extent of research and analyses performed in an appraisal assignment that is required to produce credible assignment results, given the nature of the appraisal problem, the specific requirements of the intended user(s) and the intended use of the appraisal report. Reliance upon this report, regardless of how acquired, by any party or for any use, other than those specified in this report by

the Appraiser, is prohibited. The Opinion of Value that is the conclusion of this report is credible only within the context of the Scope of Work, Effective Date, the Date of Report, the Intended User(s), the Intended Use, the stated Assumptions and Limiting Conditions, any Hypothetical Conditions and/or Extraordinary Assumptions, and the Type of Value, as defined herein. The appraiser, appraisal firm, and related parties assume no obligation, liability, or accountability, and will not be responsible for any unauthorized use of this report or its conclusions.

Additional Comments (Scope of Work, Extraordinary Assumptions, Hypothetical Conditions, etc.): THE GLA WAS DERIVED FROM THIRD PARTY SOURCES DEEMED RELIABLE. IF DETERMINED NOT TO BE ACCURATE THE APPRAISER RESERVES THE RIGHT TO AMEND THE REPORT ACCORDINGLY. The appraiser has not performed an valuation on the subject in the previous 36 months.

Certifications

File No.: JBVND030716

Property Address: 9716 Oak Pass Rd City: Beverly Hills State: CA Zip Code: 90210
 Client: Dennis Kogod Address: On File
 Appraiser: Jennifer L. Bosco Address: On File

APPRAISER'S CERTIFICATION

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The credibility of this report, for the stated use by the stated user(s), of the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- I did not base, either partially or completely, my analysis and/or the opinion of value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property, or of the present owners or occupants of the properties in the vicinity of the subject property.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification.

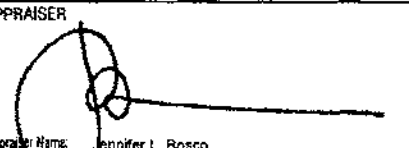
Additional Certifications:

DEFINITION OF MARKET VALUE *:

Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

* This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and

Client Contact	Client Name	Dennis Kogod
E-Mail:	Address	On File
APPRAISER 		SUPERVISORY APPRAISER (if required) or CO-APPRAISER (if applicable)
Appraiser Name: Jennifer L. Bosco	Supervisory or Co-Appraiser Name:	
Company: SunWest Appraisals, Inc.	Company:	
Phone: (818) 322-3449	Phone:	
E-Mail: sunwestreports@gmail.com	E-Mail:	
Date Report Signed: 03/07/2016	Date Report Signed:	
License or Certification #: AR037417	License or Certification #:	
Designation: Certified Residential Appraiser	Designation:	
Expiration Date of License or Certification: 05/07/2017	Expiration Date of License or Certification:	
Inspection of Subject: <input checked="" type="checkbox"/> Interior & Exterior <input type="checkbox"/> Exterior Only <input type="checkbox"/> None	Inspection of Subject: <input type="checkbox"/> Interior & Exterior <input type="checkbox"/> Exterior Only <input type="checkbox"/> None	
Date of Inspection: 03/07/2016	Date of Inspection:	

GP RESIDENTIAL

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 Form GPRES2AD - "TOTAL" appraisal software by a la mode, inc. - 1-800-ALAMODE 3/2007

Supplemental Addendum

File No. JBVN630716

Borrower	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code
Lender/Client					90210

Additional Information:

PERSONAL PROPERTY: Personal property includes such items as furnishings, artwork, antiques, machinery, and equipment. No personal property was included in the valuation of the subject.

FEMA FLOOD DATA: Readers/users of this appraisal must note that the FEMA flood hazard information noted herein (in regards to the subject) can not be guaranteed by the appraisers. The appraisers are not qualified experts in the determination of flood hazards and make no representations as to the FDMA flood zones or the necessity of flood insurance for the subject. The reader/user is advised to obtain a separate independent Flood FDMA, unless otherwise noted or included herein as an exhibit. Flood information noted in this appraisal was obtained from NDC services.

ZONING DATA: Zoning information was derived from NDC or other sources deemed reliable. However, the accuracy of the data can not be guaranteed.

STRUCTURAL/MECHANICAL DEFECTS: Unless specifically noted, this appraisal is based on the special assumption that the subject does not have any structural or mechanical defects. It is assumed that all mechanical equipment and appliances are in satisfactory working condition, unless otherwise noted, and that the electrical/plumbing systems are also adequate, unless otherwise noted. The appraisers are not experts in these areas (not licensed or qualified home inspector) and have not tested the subject to ensure that all of the above is in working condition. The pest control report (or termite report) and home inspection report if any, were not provided to the appraisers. Lastly, this appraisal is based on the special assumption that the roof and foundation systems area adequate. But again, the appraisers are not experts in these fields and have not tested the subject in these regards.

ADVERSE ENVIRONMENTAL CONDITIONS: There were no obvious environmental hazards present in the improvements, on the site or in the vicinity of the subject property that we noted as the time of the inspection. The value of the property in this report is based on the assumption that the property is not negatively affected by the presence of hazardous substances or detrimental environmental conditions. The appraisers are not experts in the identification of hazardous substances or detrimental environmental conditions. It is possible that tests and inspections made by a qualified hazardous substances and environmental expert would reveal the existence of hazardous materials and environmental conditions on or around the subject property that would negatively affect its value.

COMPETENCY STATEMENT: The appraisers have analyzed/appraised the subject's property type before. The appraisers possess the necessary knowledge and experience to complete this report in conformity with the competency provision of the USPAP. The appraiser signing on the right, supervised the appraisal process, has made a through review of the work file including the finished report, has recommended changes where appropriate, and concurs with the analyses and value conclusions stated herein. The appraisers accept full and complete responsibility for the appraisal report.

PURPOSE OF THE REPORT (SCOPE OF THE REPORT): The purpose of this report is to estimate the market value of the subject property.

FUNCTION (INTENDED USE) OF REPORT: The function of this report is for estate planning purposes. This appraisal report is not intended for use in a mortgage finance transaction. This report is not intended for any other use or uses and shall be invalid if used for any other function. Furthermore, this report may only be used by the noted client, as indicated on the top of the appraisal form. This report may not be given to and may not be utilized by a third party. The appraisers and appraisal firm will have no obligation to reissue this report to any other party.

REAL PROPERTY INTERESTS DEFINED: A Fee Simple interest is defined as "Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat." [Dictionary of Real Estate Appraisal, 3rd Ed.]

Supplemental Addendum

File No. JBVN030716

Borrower	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA
				Zip Code	90210
Lender/Client					

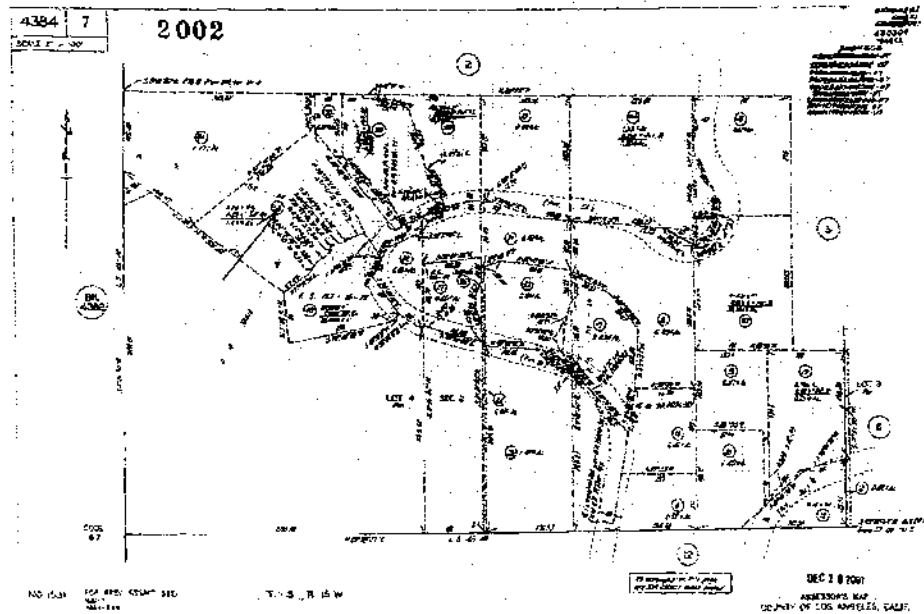
DIGITAL SIGNATURES: This report may contain digitally-reproduced signatures, which are approved by FNMA, GNMA, FHA and HUD. The A la Mode appraisal software program allows an appraiser to attach a digitally-reproduced signature by entering a secret password known only to the signing appraiser. Furthermore, after the report is digitally signed, it is locked and cannot be altered by anyone but the signing appraisers. The appraisers accept full responsibility for the appraisal report.

DIGITAL PHOTOGRAPHS: This report may contain digitally-reproduced photographs, which are approved by FNMA, GNMA, FHA, and HUD. The photos have not been altered or enhanced in anyway that would misrepresent the property or mislead the intended user of this report. The appraisers accepts full responsibility for the appraisal.

PROFESSIONAL ASSISTANCE: Veronika Garcia (Lic#3000830) has provided professional assistance with subject inspection, subject and comparable research, and data entry. She was directly supervised by Jennifer Bosco. Claire Dotson provided administrative duties and data entry. She was directly supervised by Jennifer Bosco.

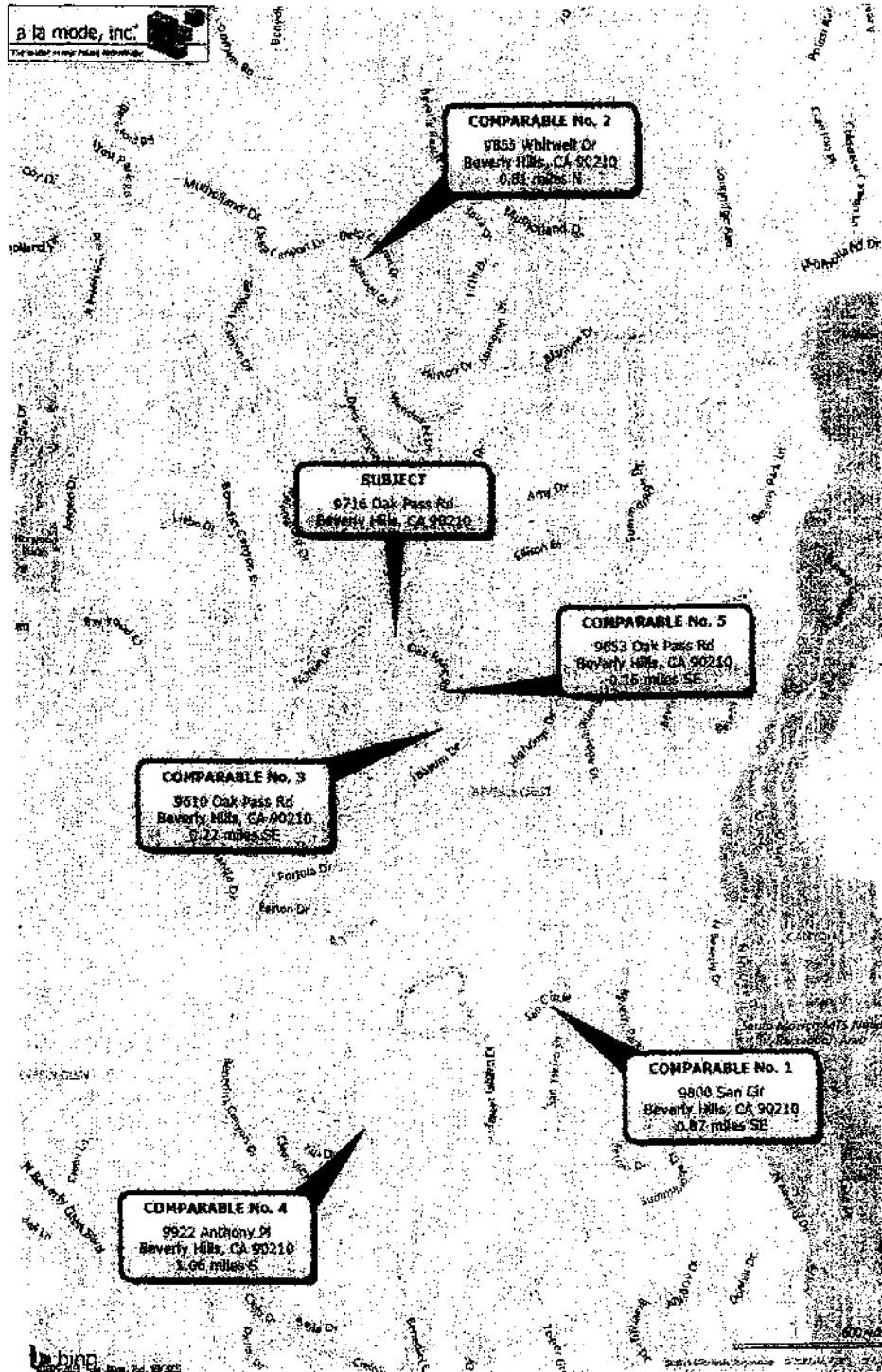
Plat Map

Survey	None			
Property Address	9716 Oak Pass Rd			
City	Severy Hills	County	Los Angeles	State CA Zip Code 90210
Lender/Client				



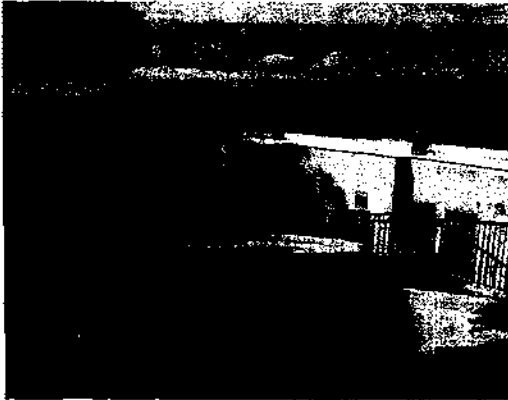
Location Map

Borrower	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



Subject Photo Page

Broker/	None					
Property Address	9716 Oak Pass Rd					
City	Beverly Hills	County	Los Angeles	State	CA	Zip Code 90210
Lender/Client						



Subject Front

9716 Oak Pass Rd
Sales Price
Gross Living Area 6,244
Total Rooms 8
Total Bedrooms 4
Total Bathrooms 3.1
Location Suburban/Avg
View B. Canyon
Site 53157 sf
Quality Good
Age 3



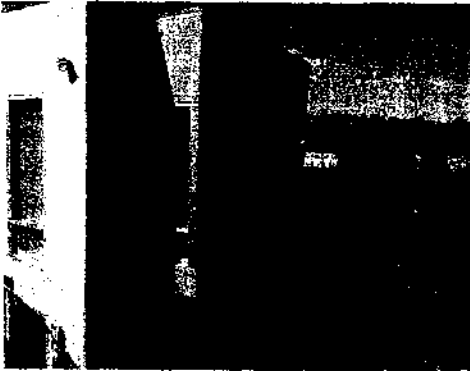
Subject Rear



Subject Street

Photograph Addendum

Owner:	None				
Property Address:	9716 Oak Pass Rd.				
City:	Beverly Hills	County:	Los Angeles	State:	CA Zip Code: 90210
Lender/Client:					



Side



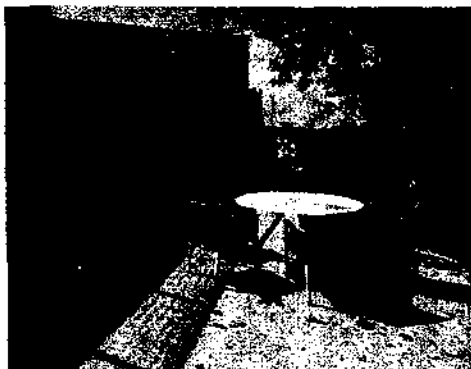
Pool



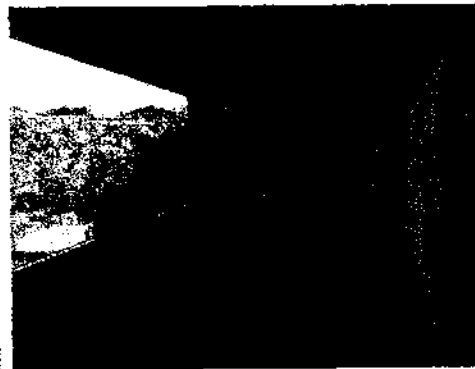
Canyon View



Side



Deck



Living Room

Photograph Addendum

Borrower	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



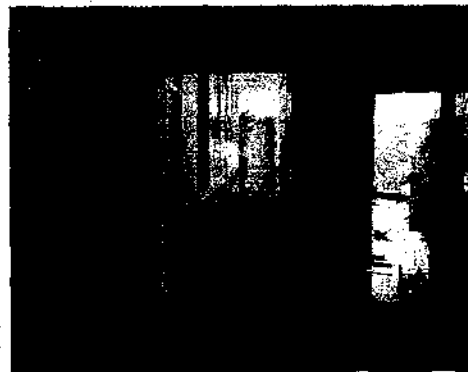
Dining Room



Kitchen



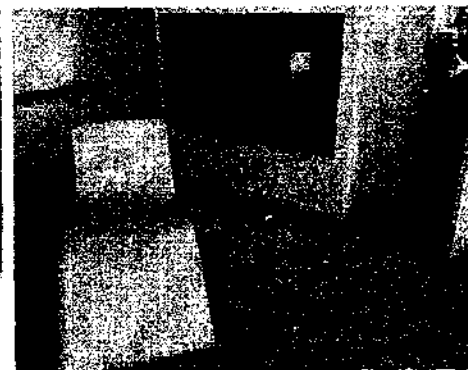
Kitchen



Hallway



Full Bath



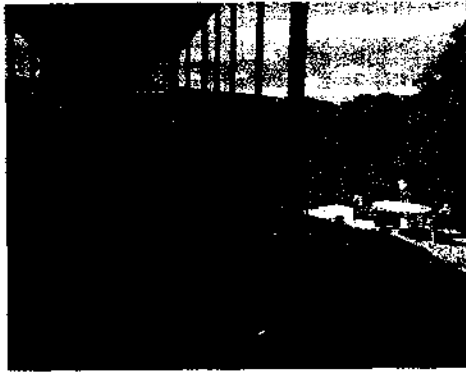
Family Room

Photograph Addendum

Borrower	None		
Property Address	9716 Oak Pass Rd		
City	Beverly Hills	County	Los Angeles
		State	CA
Lender/Client		Zip Code	90210



Office Room



Hallway



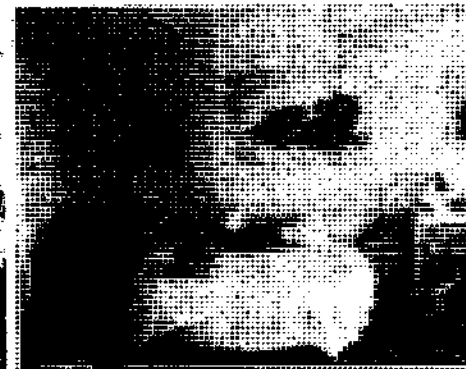
Home Theatre Room



Bedroom 1



Full Bath



Bedroom 2

Photograph Addendum

Borrower	None				
Property Address	9715 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



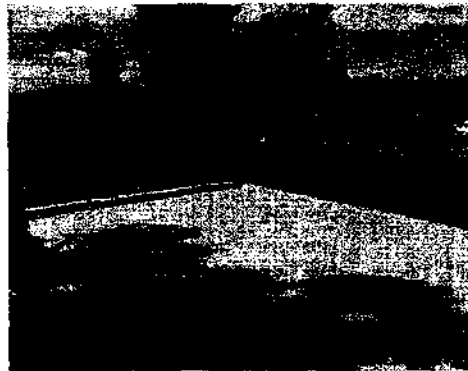
Full Bath



Bedroom 3



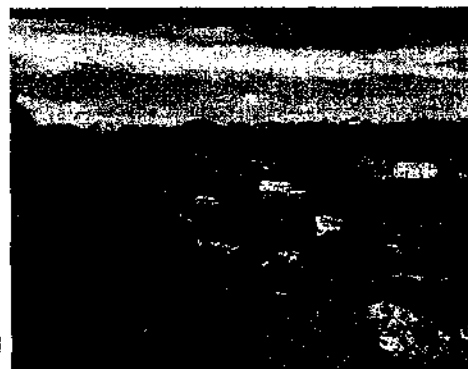
Stairs



Deck



Deck



Canyon View

Photograph Addendum

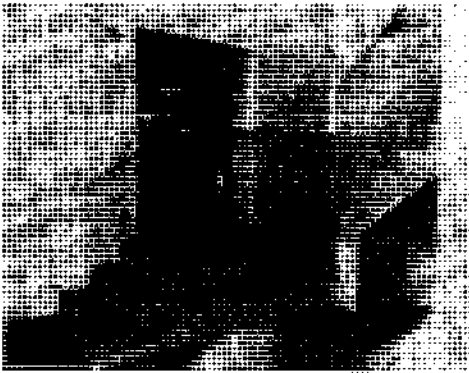
Borrower	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



Deck



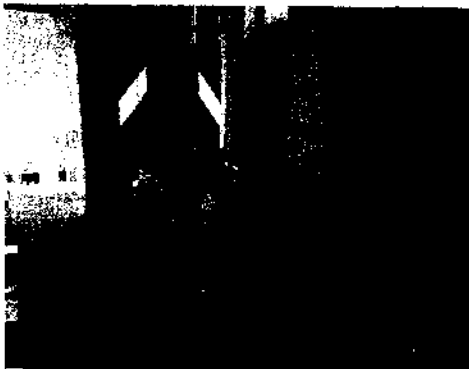
Laundry Room



Stairs



Bedroom 4



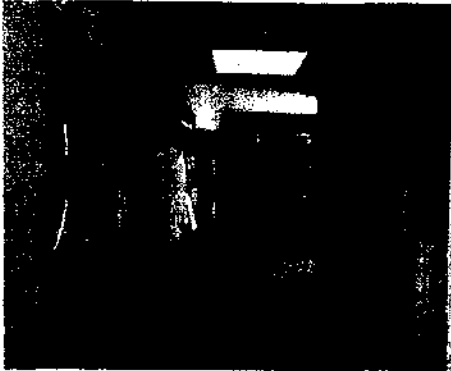
Full Bath



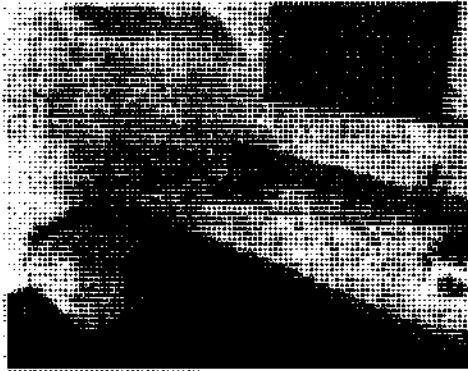
Full Bath

Photograph Addendum

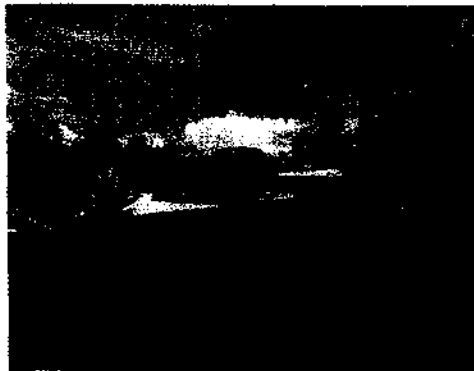
Buyer	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



Walk In Closet



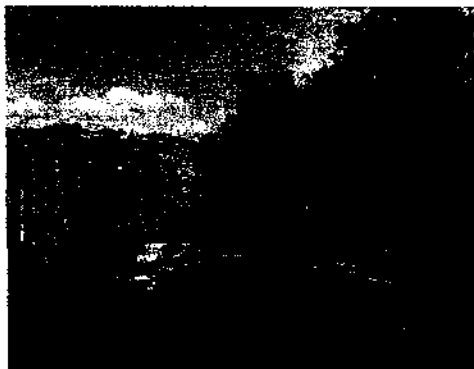
Half Bath



Driveway



Subject Front



Gate Entry

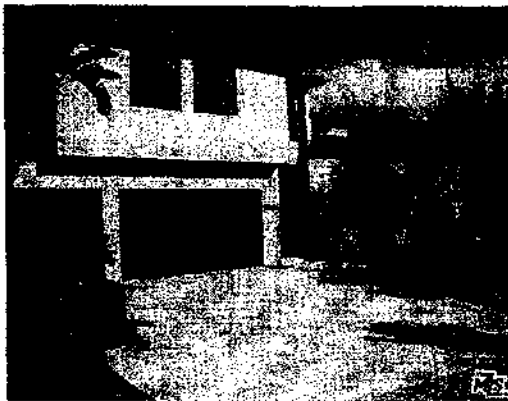
Comparable Photo Page

Borrower	None
Property Address	9716 Oak Pass Rd
City	Beverly Hills
County	Los Angeles
State	CA
Zip Code	90210
Lender/Client	



Comparable 1

9800 San Cir
 Prox. to Subject 0.87 miles SE
 Sale Price 5,995,000
 Gross Living Area 6,007
 Total Rooms 9
 Total Bedrooms 5
 Total Bathrooms 5.1
 Location Suburban/Avg
 View B/City View
 Site 10233 sf
 Quality Good
 Age 5



Comparable 2

9855 Whitwell Dr
 Prox. to Subject 0.81 miles N
 Sale Price 4,875,000
 Gross Living Area 5,211
 Total Rooms 9
 Total Bedrooms 5
 Total Bathrooms 5.1
 Location Suburban/Avg
 View Residential/Avg
 Site 14850 sf
 Quality Good
 Age 35



Comparable 3

9610 Oak Pass Rd
 Prox. to Subject 0.22 miles SE
 Sale Price 5,400,000
 Gross Living Area 5,446
 Total Rooms 8
 Total Bedrooms 4
 Total Bathrooms 6.0
 Location Suburban/Avg
 View B/Canyon
 Site 86478 sf
 Quality Good
 Age 34

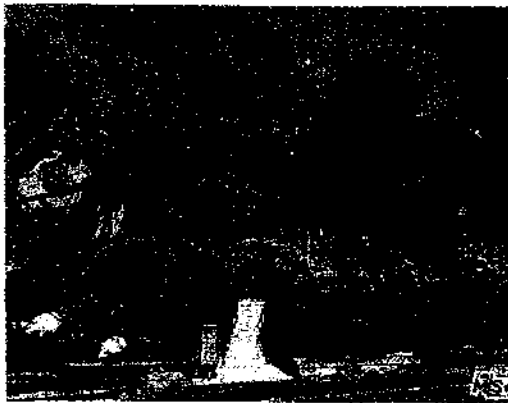
Comparable Photo Page

End User	None						
Property Address	9716 Oak Pass Rd						
City	Beverly Hills	County	Los Angeles	State	CA	Zip Code	90210
Lender/Client							



Comparable 4

9922 Anthony Pl
 Prox. to Subject 1.05 miles S
 Sale Price 6,200,000
 Gross Living Area 3,336
 Total Rooms 7
 Total Bedrooms 3
 Total Bathrooms 3.1
 Location Suburban/Avg
 View B:City View
 Site 36352 sf
 Quality Good
 Age 55



Comparable 5

9653 Oak Pass Rd
 Prox. to Subject 0.16 miles SE
 Sale Price 5,795,000
 Gross Living Area 5,717
 Total Rooms 9
 Total Bedrooms 5
 Total Bathrooms 6.0
 Location Suburban/Avg
 View Residential/Avg
 Site 17907 sf
 Quality Good
 Age 38

Comparable 6

Prox. to Subject
 Sale Price
 Gross Living Area
 Total Rooms
 Total Bedrooms
 Total Bathrooms
 Location
 View
 Site
 Quality
 Age

Jennifer Bosco

3011 Adornos Way . ♦ Burbank, CA 91504 ♦ (818) 613-1767 ♦ sunwestreports@gmail.com

Professional Licenses

- ♦ Certified Residential Appraiser (AR 037417)
- ♦ California Real Estate Salesperson (01281552)
- ♦ FHA Approved

Experience

CERTIFIED RESIDENTIAL APPRAISER

(NOV 2004-PRESENT)

- ♦ Perform market valuations of single family residential and 2-4 residential properties.
- ♦ Supervise and manage a staff of 9 appraiser, training and review.
- ♦ Identify market values for complex, proposed and retrospective appraisals.
- ♦ Review valuations completed by other appraiser to confirm accuracy of analysis as risk prevention for wholesale and private lenders.

REALTOR

(MAY 2000-2006)

- ♦ Assist buyers and sellers in the transfer of real property transactions.
Duties included: detailed area analysis for available and suitable properties, market surveys to determine market value, negotiate purchase agreements, coordinate transactions including: escrow, title and loan.

PROPERTY MANAGER

(JAN 1998-2001)

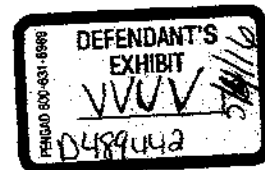
- ♦ Oversaw leasing, marketing, rehabilitation as well as fiscal accounts of a residential income property.
- ♦ Increased market rents by 34% thru salesman ship and cost effective rehabilitation.
- ♦ Trained new manager.

Approved Lender List

- ♦ Chase Bank NA
- ♦ Bank of America
- ♦ Augusta Financial
- ♦ Pacific Bank
- ♦ Bank of Santa Clarita
- ♦ Flagstar
- ♦ Sunwest Bank

Education and Certifications

- ♦ UNIVERSITY OF SOUTHERN CALIFORNIA - LOS ANGELES, CA
Bachelor of Arts-Political Science 1998



Hollywood Hills Escrow

A non-independent broker escrow

9000 W. Sunset Blvd., #1100
West Hollywood, CA 90069

Phone: (310) 461-1850
Fax: (310) 694-8064

SELLER'S ESTIMATED NET PROCEEDS

PROPERTY: 434 S. Canon Drive #405
Beverly Hills, CA 90212

DATE: April 29, 2016

SELLER: Dennis Kogod

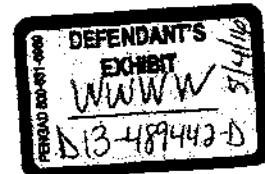
CLOSING DATE: May 12, 2016
ESCROW NO.: 001862-FS

	<u>DEBITS</u>	<u>CREDITS</u>
FINANCIAL CONSIDERATION		
Total Consideration		686,000.00
PRORATIONS/ADJUSTMENTS		
County Taxes at \$3136.03/semi-annually from 05/12/2016 to 06/30/2016		836.27
HOA at \$390.00/monthly from 05/12/2016 to 05/31/2016		247.00
COMMISSION CHARGES		
Keller Williams Realty-Hollywood Hills	27,440.00	
H.O.A./MANAGEMENT		
Transfer Fee to AllState HOA Management	200.00	
OTHER DEBITS/CREDITS		
First American Home Buyers Protection for Home Warranty	495.00	
Property ID for Natural Hazard Report	114.00	
LA Low Flush Toilets Plumbing & Retrofitters For Retrofit	114.00	
TITLE/TAXES/RECORDING CHARGES - First American Title		
Title - Owner's Title Insurance	1,850.00	
Title - Messenger Fee	50.00	
Title - Sub Escrow Fee	62.50	
Title - Wire Fee	45.00	
Recording Grant Deed	25.00	
Transfer Tax - County to Los Angeles County	754.60	
ESCROW CHARGES - Hollywood Hills Escrow		
Title - Escrow Fee	1,622.00	
Title - Processing Documents	150.00	
Title - Notary Fee to Carmela Orti	40.00	
Title - Messenger Fee	50.00	
Title - Archive Fees	40.00	
Title - Wire Fees	30.00	
Net Proceeds	654,001.17	
TOTAL	\$ 687,083.27	\$ 687,083.27

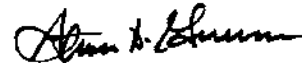
THIS IS AN ESTIMATE ONLY AND FIGURES ARE SUBJECT TO CHANGE

The within estimated closing statement is read and approved by the undersigned and is in compliance with the allocation of costs in the Residential Purchase Agreement and Joint Escrow Instructions and/or subsequent instructions in the above numbered escrow.

Dennis Kogod



08063



CLERK OF THE COURT

DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 12659
610 South Ninth Street
Las Vegas, Nevada 89101
(702) 386-0536; FAX: (702) 386-6812
Attorneys for Defendant

DISTRICT COURT
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D
Dept. No. Q

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

NOTICE OF ENTRY OF ORDER

TO: GABRIELLE CIOFFI-KOGOD, Plaintiff;

TO: RADFORD J. SMITH, ESQ., Counsel for Plaintiff.

PLEASE TAKE NOTICE that an Order was entered in the above-entitled action on the 6th day of
May, 2016, a copy of which is attached hereto.

DATED this 6 day of May, 2016.

LAW OFFICE OF DANIEL MARKS

DANIEL MARKS, ESQ.
Nevada Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada Bar No. 12659
610 South Ninth Street
Las Vegas, Nevada 89101
Attorneys for Defendant

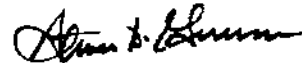
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 6th day of May, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted a true and correct copy of the above and foregoing **NOTICE OF ENTRY OF ORDER** by way of Notice of Electronic Filing provided by the court mandated E-file & Serve system to the following:

Radford J. Smith, Esq.
Radford J. Smith, Chartered
2470 St. Rose Pkwy, Suite #206
Henderson, NV 89074


An employee of the
LAW OFFICE OF DANIEL MARKS



CLERK OF THE COURT

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

9 DISTRICT COURT
10 CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI-KOGOD
12 Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

13 vs.

14 DENNIS KOGOD,

Date of Hearing: April 6, 2016
Time of Hearing: 11:00 am

15 Defendant.

16 ORDER

17 This matter having come on for hearing on the 6th day of April, 2016, at the hour of 11:00 a.m. on
18 a Status Check; Plaintiff appearing in person and by and through her counsel Radford J. Smith, Esq., and
19 Garima Varshney, Esq., of Radford J. Smith, Chartered; Defendant appearing in person and by and through
20 his counsel, Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks; the Court
21 having reviewed the papers and pleadings on file, having heard the arguments of counsel and good cause
22 appearing:

23 IT IS HEREBY ORDERED, ADJUDGED AND DECREED that each party may cancel any health
24 insurance or life insurance benefits through their respective employer which are currently in effect for their
25 respective spouse.

26 ////

27 ////

28 ////

////

////

RECEIVED

FAMILY COURT
DEPARTMENT Q

1 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that any interest that either party may
2 have in any health savings plan will be equally divided between the parties.

3 DATED this ____ day of April, 2016.

4 MAY 06 2016

5 
DISTRICT COURT JUDGE *LB*

6 Respectfully submitted:

7 LAW OFFICE OF DANIEL MARKS

8 
9 DANIEL MARKS, ESQ.

Nevada Bar No. 002003

10 NICOLE M. YOUNG, ESQ.

Nevada State Bar No. 12659

11 610 South Ninth Street

Las Vegas, Nevada 89101

12 Attorneys for Defendant

13 Approved as to form and content:

14 RADFORD SMITH, CHARTERED

15
16 RADFORD J. SMITH, ESQ.

Nevada State Bar No. 002791

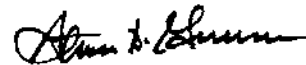
17 GARIMA VARSHNEY, ESQ.

Nevada State Bar No. 11878

18 2470 St. Rose Parkway, Ste. 206

Henderson, Nevada 89074

19 Attorneys for Plaintiff



CLERK OF THE COURT

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

9 DISTRICT COURT
10 CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D
Dept. No. Q

12 Plaintiff,

13 vs.

14 DENNIS KOGOD,

15 Defendant.

16 NOTICE OF ENTRY OF ORDER

17 TO: GABRIELLE CIOFFI-KOGOD, Plaintiff;

18 TO: RADFORD J. SMITH, ESQ., Counsel for Plaintiff.

19 PLEASE TAKE NOTICE that an "Order from April 6, 2016 Hearing" was entered in the above-
20 entitled action on the 11th day of May, 2016, a copy of which is attached hereto.

21 DATED this 11th day of May, 2016.

22 LAW OFFICE OF DANIEL MARKS

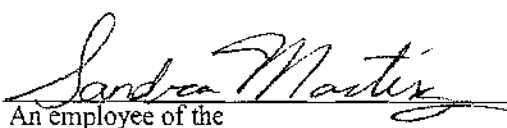
23 DANIEL MARKS, ESQ.
24 Nevada Bar No. 002003
25 NICOLE M. YOUNG, ESQ.
26 Nevada Bar No. 12659
27 610 South Ninth Street
28 Las Vegas, Nevada 89101
Attorneys for Defendant

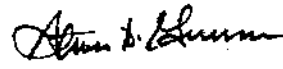
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 11th day of May, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted a true and correct copy of the above and foregoing **NOTICE OF ENTRY OF ORDER** by way of Notice of Electronic Filing provided by the court mandated E-file & Serve system to the following:

Radford J. Smith, Esq.
Radford J. Smith, Chartered
2470 St. Rose Pkwy, Suite #206
Henderson, NV 89074


An employee of the
LAW OFFICE OF DANIEL MARKS



CLERK OF THE COURT

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

9 DISTRICT COURT
10 CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI-KOGOD
12 Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

13 vs.

14 DENNIS KOGOD,
15 Defendant.

Date of Hearing: April 6, 2016
Time of Hearing: 11:00 am

16 ORDER FROM APRIL 6, 2016 HEARING

17 This matter having come on for hearing on the 6th day of April, 2016, at the hour of 11:00 a.m. on
18 a Status Check; Plaintiff appearing in person and by and through her counsel Radford J. Smith, Esq., and
19 Garima Varshney, Esq., of Radford J. Smith, Chartered; Defendant appearing in person and by and through
20 his counsel, Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks; the Court
21 having reviewed the papers and pleadings on file, having heard the arguments of counsel and good cause
22 appearing:

23 IT IS HEREBY ORDERED, ADJUDGED AND DECREED that an additional \$1,000,000.00 shall
24 be distributed to each party from their joint UBS account to their respective separate UBS accounts.

25 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that each party shall deposit \$5,000.00
26 into their joint Bank of America account ending 6446 to cover expenses associated with maintaining and/or
27 selling the Lake Las Vegas home.

28 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the furniture and furnishings
contained in the Lake Las Vegas home shall stay in that home until such time that the home is sold or the
furniture is sold by agreement of the parties.

RECEIVED

1
FAMILY COURT
DEPARTMENT Q

1 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the parties shall exchange updated
2 account statements for all financial accounts through February 26, 2016.

3 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the \$80,000.00 in taxes owed to
4 the State of California shall be paid by the community. Any tax refund or additional taxes owed shall be
5 divided equally between the parties. The California taxes will be paid by April 16, 2016.

6 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the term life insurance policies
7 will be cancelled, and the golf membership will be cancelled.

8 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Court will take appraisal via
9 video regarding any disputed real estate values, address any offer(s) of proof presented by Plaintiff regarding
10 objections made to the deposition testimony previously provided to the Court, and schedule deadlines for
11 the closing briefs and/or closing oral argument on May 4, 2016, at 1:30 p.m. Counsel will communicate with
12 the Court's IT department to arrange for the necessary equipment to be made available for the conference
13 call.

14 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mr. Smith will provide the Court
15 with the exhibits that were not attached to the Nadya Khapsalis-Kogod deposition.

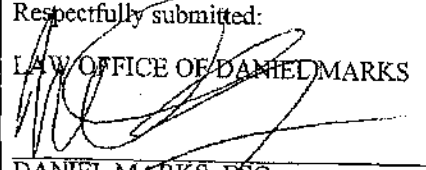
16 DATED this _____ day of May, 2016.

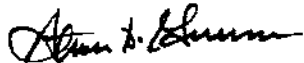
17 MAY 11 2016

18 
DISTRICT COURT JUDGE KB

19 Respectfully submitted:

20 LAW OFFICE OF DANIEL MARKS

21 
22 DANIEL MARKS, ESQ.
Nevada Bar No. 002003
23 NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 12659
24 610 South Ninth Street
Las Vegas, Nevada 89101
25 Attorneys for Defendant
26
27
28


CLERK OF THE COURT

1 **MOT**
2 RADFORD J. SMITH, CHARTERED
3 RADFORD J. SMITH, ESQ.
4 Nevada Bar No. 002791
5 GARIMA VARSHNEY, ESQ.
6 Nevada Bar No. 011878
7 2470 St. Rose Parkway, Suite 206
8 Henderson, NV 89074
9 Telephone: (702) 990-6448
10 Facsimile: (702) 990-6456
11 rsmith@radfordsmith.com
12 Attorneys Plaintiff

**DISTRICT COURT
CLARK COUNTY, NEVADA**

9 GABRIELLE CIOFFI - KOGOD,

10 Plaintiff,

11 v.

12 DENNIS KOGOD,

13 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

14 NOTICE: PURSUANT TO EDCR 5.25(b) YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS
15 MOTION WITH THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF
16 YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE TO FILE A
17 WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10) DAYS OF YOUR RECEIPT OF
18 THIS MOTION MAY RESULT IN THE REQUESTED RELIEF BEING GRANTED BY THE COURT WITHOUT
19 HEARING PRIOR TO THE SCHEDULED HEARING DATE.

**PLAINTIFF'S MOTION TO COMPEL DISCOVERY, FOR SANCTIONS, ATTORNEY'S FEES
AND COSTS**

19 DATE OF HEARING: 07/26/2016

20 TIME OF HEARING: 9:00 AM

21 COMES NOW, Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her
22 attorneys, Radford J. Smith, Esq. and Garima Varshney, Esq., of Radford J. Smith, Chartered, and moves
23 this Court for the following orders:

24 1. For an Order directing Defendant, DENNIS KOGOD ("Dennis") to produce documents
25 directed by the Court by the Order entered on May 11, 2016;

2. For a judgment for sanctions under EDCR 7.60 against Dennis in favor of Gabrielle, to be satisfied by a transfer of a portion of his community funds to Gabrielle, for his violation of court rules, and disobedience with the Court's Orders;

3. For an award of attorney's fees and costs pursuant to EDCR 7.60 to Gabrielle for having to file this motion; and,

4. For such other and further relief as the Court finds proper in the premises.

This motion is made and based upon the points and authorities and affidavits attached hereto, and upon all such argument as may be made by counsel at the time of the bearing of this matter.

Dated this ^{9th} 21 day of June, 2016.

RADFORD J. SMITH, CHARTERED

Garima Varshney
RADFORD J. SMITH, ESQ.

Nevada State Bar No. 2791

GARIMA VARSHNEY, ESQ.

Nevada State Bar No. 011878

2470 St. Rose Parkway, Suite 206

Henderson, Nevada 89074

Attorney for Plaintiff

NOTICE OF MOTION

TO: DENNIS KOGOD, Defendant; and,

TO: DANIEL MARKS, ESQ., Attorney for Defendant

PLEASE TAKE NOTICE that the undersigned will bring the foregoing MOTIONS on for hearing before the above-entitled Court on the 26 day of July, 2016 at the hour of 9:00 AM am or as soon thereafter as counsel may be heard.

Dated this ^{9th} 21 day of June, 2016.

RADFORD J. SMITH, CHARTERED

Garima Varshney
RADFORD J. SMITH, ESQ.

Nevada State Bar No. 2791

GARIMA VARSHNEY, ESQ.

Nevada State Bar No. 011878

2470 St. Rose Parkway, Suite 206

1 Henderson, Nevada 89074
2 *Attorney for Plaintiff*

3 I.

4 **GABRIELLE'S REQUEST TO COMPEL DISCOVERY SHOULD BE GRANTED**

5 The parties appeared before the Court for a Trial on February 23, 25, 25 and 26. The Court set
6 February 26, 2016 as the date that community property ended. At the Status Check hearing on April 6,
7 2016, Gabrielle's counsel requested that Dennis provide statements through the date when the
8 community ended, or through February 26, 2016.

9 By an Order entered on May 11, 2016, the Court ordered as follows –

10 The parties shall exchange updated account statements for all financial accounts through
11 February 26, 2016.

12 *See Order entered on May 11, 2016.*

13 The relevant excerpt from that hearing regarding this issue is as follows -

14 Mr. Smith: ... This is another position that Mr. Marks will take today, that he didn't want
15 to provide additional information from the account statements...

16 Mr. Marks: That's not true. I'm going to provide... I was going to ask the Court what the
17 Court wanted, but the February statement, I'm going to provide. There's no problem.

18 Mr. Smith: Ok, but these statements are all contained in community property... all of
19 them... no one is suggesting otherwise.

20 Mr. Marks... the issue is whether they should be exhibits and I thought we should ask the
21 Court what the Court wanted. Two different, apples and oranges. **In other words,**
22 **anything with her name on it or any community account they should have all the**
23 **information.** The issue is, should those statements, now, 6 weeks later, somehow
24 become exhibits, and I wanted the Court's guidance. Because I don't think after the
25 evidence is over, you just willy nilly start providing documents, unless you ask the
26 Judge....

27 Court: ... The gist of what we are developing a common understanding of is that **the**
28 **information absolutely should be provided.** But you are right, whether or not I need
29 that marked as an exhibit, I don't think I need that.

30 Mr. Smith: Your honor, I think the issue that he is raising has to do with the idea
31 that **everything stops on the 26th.** As we indicated through trial, both in our Pretrial
32 memorandums, at trial, questions at trial, we were concerned about money
33 continuously being expended from the accounts right up to the date of Trial. And

1 the Court has made the 26th is the cut-off date, we just want this information up to
2 the 26th to be included as part of the overall...

3 Court: Right. And I would expect that to be exchanged.

4 See Video from hearing on April 6, 2016 at 11:40:34 – 11:42:45.

5 As of the date of this Motion, Dennis has still not produced all account statements through
6 February 26. Attached hereto as Exhibit "1" is a list of statements that are still missing. Included in this
7 list are Dennis' Wells Fargo accounts which he used for Nadya Khapsalis' benefit. Since February 26,
8 upon information and belief, Dennis has been depositing his paychecks into Wells Fargo account and it is
9 unclear what other monies he has received in distributions or bonuses that he has deposited into that
10 Wells Fargo account because he has not provided the pertinent statements.

11 As this Court is aware, Gabrielle's experts, Anthem Forensics provided a report on February 5,
12 2016. Dennis produced certain limited statements pursuant to the Court's May 11 order. With those
13 limited statements (from February 5, 2016 through February 26, 2016), Anthem Forensics was able to
14 determine additional approximately \$38,000 unauthorized use of community monies for the benefit of
15 Nadya Khapsalis and an additional nearly \$70,000 of cash withdrawals. Anthem Forensics cannot,
16 however, completely determine the extent of Dennis' waste without the missing statements.

17 Not allowing Gabrielle to obtain the documents requested under Exhibit "1" will greatly prejudice
18 Gabrielle as she will not be able to investigate the additional community monies that Dennis has
19 expended on his mistress and family without Gabrielle's knowledge or consent.

20 Instead of complying with the Court's orders, Dennis has again caused Gabrielle to expend
21 attorney's and expert fees by refusing to provide the statements. Even though Gabrielle, through her
22 counsel, has sent Dennis' counsel numerous emails requesting that Dennis produce the missing
23 statements, Dennis has refused.

24 Gabrielle seeks a judgment against Dennis for the fees Gabrielle has had to expend in filing this
25 Motion and in attempting to seek Dennis' compliance with the Court's orders pursuant to EDCR 7.60. A
26

1 memorandum of fees and costs incurred by Gabrielle in defense of this Motion shall be produced to the
2 Court upon the Court's direction. Gabrielle seeks judgment against Dennis for the full amount of fees
3 and costs she has incurred.

4 II.

5 CONCLUSION

6 Based on the foregoing, Plaintiff, Gabrielle Cioffi-Kogod respectfully requests this Court enter
7 the following orders:

8 1. For an Order directing Defendant, DENNIS KOGOD ("Dennis") to produce documents
9 directed by the Court by the Order entered on May 11, 2016;

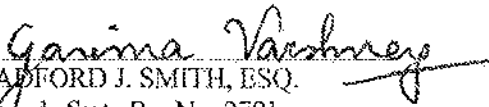
10 2. For a judgment for sanctions under EDCR 7.60 against Dennis in favor of Gabrielle, to be
11 satisfied by a transfer of a portion of his community funds to Gabrielle, for his violation of court rules,
12 and disobedience with the Court's Orders;

13 3. For an award of attorney's fees and costs pursuant to EDCR 7.60 to Gabrielle for having
14 to file this motion; and,

15 4. For such other and further relief as the Court finds proper in the premises.

16 Dated this ^{8th} 21 day of June, 2016.

17 RADFORD J. SMITH, CHARTERED

18
19
20 
21 RADFORD J. SMITH, ESQ.
22 Nevada State Bar No. 2791
23 GARIMA VARSHNEY, ESQ.
24 Nevada State Bar No. 011878
25 2470 St. Rose Parkway, Suite 206
26 Henderson, Nevada 89074
Attorney for Plaintiff

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AFFIDAVIT OF GARIMA VARSHNEY, ESQ.

COUNTY OF CLARK)
) ss:
STATE OF NEVADA)

GARIMA VARSHNEY, ESQ., being first duly sworn, deposes and says:

1. I am counsel for Plaintiff in the above-entitled matter.

2. I have personal knowledge of the facts contained in this affidavit, and I am competent to testify thereto.

3. I submit this affidavit in support of PLAINTIFF'S MOTION TO COMPEL DISCOVERY, FOR SANCTIONS, ATTORNEY'S FEES AND COSTS.

4. The facts set forth in the foregoing motions are supported by references to discovery, expert analyses, and financial documentation, and Orders in the record of the Court. The motions, charts, discovery and Orders in this case attached to the Motions are true and correct copies of the documents presented.

FURTHER AFFIANT SAYETH NAUGHT.


GARIMA VARSHNEY, ESQ.

Subscribed and sworn before me
this ____ day of June, 2016.

NOTARY PUBLIC in and for
said County and State

EXHIBIT “1”

Garima Varshney

From: Courtney Martin <CourtneyMartin@anthemforensics.com>
Sent: Friday, May 13, 2016 3:06 PM
To: Garima Varshney
Cc: Jenny Allen; Joe Leauanae; gcioffikogod@yahoo.com
Subject: Kogod - Request for statements

Hi Garima,

We have reviewed the statements produced by Dennis and still need the following statements in order to update our analysis through February 26, 2016:

1. UBS Financial account ending in x99
 - a. August 2015
2. UBS Financial account ending in x46
 - a. August 2015
3. UBS Financial account ending in x75
 - a. June 2015 through January 2016
4. Wells Fargo account ending in x5397
 - a. We need all cancelled checks from October 2015 through February 26, 2016. Please let me know if you would like me to provide a specific list of the missing cancelled checks.
5. Wells Fargo account ending in x8870
 - a. December 8, 2015 through January 8, 2016
6. American Express account ending in x0-83005
 - a. February 15, 2016 through February 26, 2016
7. American Express account ending in x0-723003
 - a. February 17, 2016 February 26, 2016
8. American Express account ending in x0-89008/x8-88000
 - a. February 24, 2016 through February 26, 2016
9. Visa Black Card account ending in x1588
 - a. December 7, 2015 through January 6, 2016
10. Wells Fargo account ending in x4727
 - a. April 15, 2014 through February 26, 2016
 - b. This account could potentially be closed but the last statement we received still showed a balance.
11. Voya Retirement Savings plan
 - a. October 2015
 - b. November 2015
12. Davita Mullin TBG

- a. July 2015 through October 2015
- b. December 2015
- c. February 2016

13. Chase Health Savings Account ending in x1626

- a. November 2, 2015 through February 26, 2016

Please let me know if you need any additional information regarding our request.

Regards,
Courtney

Courtney M. Martin

Anthem Forensics

2520 St. Rose Parkway, Suite 211
Henderson, Nevada 89074

Ph: 702-366-9599

Fax: 702-366-9364

anthemforensics.com

Forensic Accounting | Business Valuation | Economic Damage Calculation

DISCLAIMER:

The above information is confidential to the addressee and may be privileged. Unauthorized access and use is prohibited. Internet communications are not secure and therefore Anthem does not accept legal responsibility for the contents of this message. If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted in reliance on it, is prohibited and may be unlawful.

IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained or perceived to be contained in this communication (including any attachments) is not intended or written to be used for the purpose of (i) avoiding any penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction(s) or tax-related matter(s) addressed herein.

MOFI

DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

Gabrielle Caff - KOGAN
Plaintiff/Petitioner

Dennis KOGAN
Defendant/Respondent

Case No. 123489442-D

Dept. Q

**MOTION/OPPOSITION
FEE INFORMATION SHEET**

Notice: Motions and Oppositions filed after entry of a final order issued pursuant to NRS 125, 125B or 125C are subject to the reopen filing fee of \$25, unless specifically excluded by NRS 19.0312. Additionally, Motions and Oppositions filed in cases initiated by joint petition may be subject to an additional filing fee of \$129 or \$57 in accordance with Senate Bill 388 of the 2015 Legislative Session.

Step 1. Select either the \$25 or \$0 filing fee in the box below.

- ☐ \$25 The Motion/Opposition being filed with this form is subject to the \$25 reopen fee.
- OR-
- ☒ \$0 The Motion/Opposition being filed with this form is not subject to the \$25 reopen fee because:
- ☒ The Motion/Opposition is being filed before a Divorce/Custody Decree has been entered.
 - ☐ The Motion/Opposition is being filed solely to adjust the amount of child support established in a final order.
 - ☐ The Motion/Opposition is for reconsideration or for a new trial, and is being filed within 10 days after a final judgment or decree was entered. The final order was entered on _____.
 - ☐ Other Excluded Motion (must specify) _____.

Step 2. Select the \$0, \$129 or \$57 filing fee in the box below.

- ☒ \$0 The Motion/Opposition being filed with this form is not subject to the \$129 or the \$57 fee because:
- ☒ The Motion/Opposition is being filed in a case that was not initiated by joint petition.
 - ☐ The party filing the Motion/Opposition previously paid a fee of \$129 or \$57.
- OR-
- ☐ \$129 The Motion being filed with this form is subject to the \$129 fee because it is a motion to modify, adjust or enforce a final order.
- OR-
- ☐ \$57 The Motion/Opposition being filing with this form is subject to the \$57 fee because it is an opposition to a motion to modify, adjust or enforce a final order; or it is a motion and the opposing party has already paid a fee of \$129.

Step 3. Add the filing fees from Step 1 and Step 2.

The total filing fee for the motion/opposition I am filing with this form is:

☒ \$0 ☐ \$25 ☐ \$57 ☐ \$82 ☐ \$129 ☐ \$154

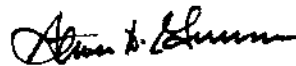
Party filing Motion/Opposition:

Plaintiff

Date 6/21/16

Signature of Party or Preparer

[Signature]



CLERK OF THE COURT

1 CSERV
2 RADFORD J. SMITH, CHARTERED
3 GARIMA VARSHNEY, ESQ.
4 Nevada Bar No. 011878
5 2470 St. Rose Parkway, Suite 206
6 Henderson, Nevada 89074
7 Telephone: (702) 990-6448
8 Facsimile: (702) 990-6456
9 gvarshney@radfordsmith.com
10 Attorney for Plaintiff

11
12
13 DISTRICT COURT
14 CLARK COUNTY, NEVADA

15
16 GABARIELLE CIOFFI-KOGOD,

17 Plaintiff,

18 vs.

19 DENNIS KOGOD,

20 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q


FAMILY DIVISION

21
22
23 CERTIFICATE OF SERVICE

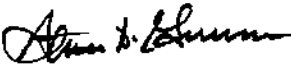
24 I hereby certify that I am an employee of Radford J. Smith Chartered ("the Firm"). I am over the
25 age of 18 and not a party to the within action.

26 I served the foregoing document described as "PLAINTIFF'S MOTION TO COMPEL
27 DISCOVERY, FOR SANCTIONS, ATTORNEY'S FEES AND COSTS" on June 21 2016, to all
28 interested parties by way of the Eighth Judicial District Court's electronic filing system.

29 Dan Marks, Esq.
30 Law Office of Daniel Marks
31 610 South Ninth Street
32 Las Vegas NV 89101


33 An employee of Radford J. Smith, Chartered

ORDR


CLERK OF THE COURT

DISTRICT COURT
CLARK COUNTY, NEVADA

GABRIELLE ROSE CIOFFI-KOGOD,)
)
Plaintiff,)
)
v.)
)
DENNIS L. KOGOD,)
)
Defendant.)
_____)

CASE NO. D-13-489442-D
DEPT NO. Q

ORDER

This matter presently is under advisement pending each party submitting closing briefs by June 30, 2016. Stipulation and Order (Jun. 15, 2016). As this Court awaits the parties' submission of their closing briefs, this Court has engaged in the process of thoroughly reviewing and analyzing the record and drafting findings, conclusions, and orders. Indeed, an initial draft of the findings, conclusions and orders based on the record before this Court is nearing completion pending this Court's receipt and review of each party's closing brief.

The Court's focus and attention on preparing these findings, conclusions and orders, however, was interrupted by Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs (Jun. 21, 2016) (herein after referred to as "Motion to Compel"). As a result, this Court has diverted its time and attention on

1
2 this case-concluding work to entertain issues raised by Plaintiff's Motion to Compel.
3 It is this Court's belief that the production of documents and information was
4 adequately addressed by the Court at the April 6, 2016 hearing and this Court expects
5 compliance with those directives. Nevertheless, in light of the impending deadline to
6 submit closing briefs, it is necessary for this Court to address the issues raised in the
7 Motion to Compel prior to receiving said briefs.
8

9
10 Accordingly, it is hereby ORDERED that the hearing scheduled on Plaintiff's
11 Motion to Compel is shortened to July 13, 2016 at 11:00 a.m. It is further ORDERED
12 that the deadline to submit closing briefs is SUSPENDED pending the July 13, 2016
13 hearing. It is further ORDERED that updated account statements reflecting account
14 values as of February 26, 2016 shall be produced by no later than July 5, 2016. These
15 updated statements with February 26, 2016 account values shall include statements
16 for any accounts referenced in marital balance sheets submitted to the Court or to be
17 considered as part of the division of assets. It is further ORDERED that said account
18 statements shall be marked for identification as exhibits (next in order) and provided
19 to the Court's Clerk by July 11, 2016.
20
21

22 It is further ORDERED that the parties shall also be prepared to discuss at the
23 July 13, 2016 hearing: Defendant's Summary Compensation Tables referenced in the
24 SEC filings admitted into the record (specifically Exhibits 92 and 94); Defendant's
25

26 ...

27 ...


28 ...

YCE C. DUCKWORTH
DISTRICT JUDGE

JURY DIVISION, DEPT. Q
3 VEGAS, NEVADA 89101

1
2 summary Compensation Tables in relation to the parties' corresponding U.S. Individual
3 Income Tax Returns; and the amount of meal and travel reimbursement received by
4 Dennis from DaVita.
5

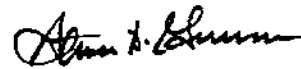
6 DATED this 28th day of June, 2016.
7

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9 
10 BRYCE C. DUCKWORTH
11 DISTRICT COURT JUDGE
12 DEPARTMENT Q
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BRYCE C. DUCKWORTH
DISTRICT JUDGE

JUDICIAL DIVISION, DEPT. Q
3 VEGAS, NEVADA 89101

NEOJ



CLERK OF THE COURT

DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE ROSE CIOFFI-KOGOD,)

Plaintiff,)

v.)

CASE NO. D-13-489442-D

DEPT NO. Q

DENNIS L. KOGOD,)

Defendant.)

NOTICE OF ENTRY OF ORDER

TO: ALL PARTIES AND/OR THEIR ATTORNEYS

Please take notice that an Order has been entered in the above-entitled matter, a copy of which is attached hereto. I hereby certify that on the above file stamped date, I caused a copy of this Notice of Entry of Order to be:

☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the Clerk's Office of, the following attorneys:

Radford Smith, Esq.

Daniel Marks, Esq.

/s/ Kimberly Weiss

Kimberly Weiss
Judicial Executive Assistant
Department Q

YCE C. DUCKWORTH
DISTRICT JUDGE

WILY DIVISION, DEPT. Q
3 VEGAS, NEVADA 89101


CLERK OF THE COURT

1
2 ORDER

3
4 DISTRICT COURT

5 CLARK COUNTY, NEVADA

6
7 GABRIELLE ROSE CIOFFI-KOGOD,)

8 Plaintiff,)

9 v.)

CASE NO. D-13-489442-D

DEPT NO. Q

10 DENNIS L. KOGOD,)

11 Defendant.)
12
13

14 ORDER

15
16 This matter presently is under advisement pending each party submitting closing
17 briefs by June 30, 2016. Stipulation and Order (Jun. 15, 2016). As this Court awaits
18 the parties' submission of their closing briefs, this Court has engaged in the process of
19 thoroughly reviewing and analyzing the record and drafting findings, conclusions, and
20 orders. Indeed, an initial draft of the findings, conclusions and orders based on the
21 record before this Court is nearing completion pending this Court's receipt and review
22 of each party's closing brief.
23

24
25 The Court's focus and attention on preparing these findings, conclusions and
26 orders, however, was interrupted by Plaintiff's Motion to Compel Discovery, for
27 Sanctions, Attorney's Fees and Costs (Jun. 21, 2016) (herein after referred to as
28 "Motion to Compel"). As a result, this Court has diverted its time and attention on

1
2 this case-concluding work to entertain issues raised by Plaintiff's Motion to Compel.
3 It is this Court's belief that the production of documents and information was
4 adequately addressed by the Court at the April 6, 2016 hearing and this Court expects
5 compliance with those directives. Nevertheless, in light of the impending deadline to
6 submit closing briefs, it is necessary for this Court to address the issues raised in the
7 Motion to Compel prior to receiving said briefs.
8

9
10 Accordingly, it is hereby ORDERED that the hearing scheduled on Plaintiff's
11 Motion to Compel is shortened to July 13, 2016 at 11:00 a.m. It is further ORDERED
12 that the deadline to submit closing briefs is SUSPENDED pending the July 13, 2016
13 hearing. It is further ORDERED that updated account statements reflecting account
14 values as of February 26, 2016 shall be produced by no later than July 5, 2016. These
15 updated statements with February 26, 2016 account values shall include statements
16 for any accounts referenced in marital balance sheets submitted to the Court or to be
17 considered as part of the division of assets. It is further ORDERED that said account
18 statements shall be marked for identification as exhibits (next in order) and provided
19 to the Court's Clerk by July 11, 2016.
20
21

22 It is further ORDERED that the parties shall also be prepared to discuss at the
23 July 13, 2016 hearing: Defendant's Summary Compensation Tables referenced in the
24 SEC filings admitted into the record (specifically Exhibits 92 and 94); Defendant's
25

26 ...

27 ...

28 ...


MYCE C. DUCSONORTH
DISTRICT JUDGE

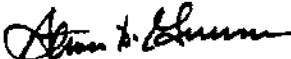
FAMILY DIVISION, DEPT. Q
LAS VEGAS, NEVADA 89101

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summary Compensation Tables in relation to the parties' corresponding U.S. Individual
Income Tax Returns; and the amount of meal and travel reimbursement received by
Dennis from DaVita.

DATED this 28th day of June, 2016.


BRYCE C. DUCKWORTH
DISTRICT COURT JUDGE
DEPARTMENT Q


CLERK OF THE COURT

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

6 DISTRICT COURT
7 CLARK COUNTY, NEVADA

8 GABRIELLE CIOFFI-KOGOD
9 Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

10 vs.

11 DENNIS KOGOD,

Date of Hearing: July 13, 2016
Time of Hearing: 11:00 a.m.

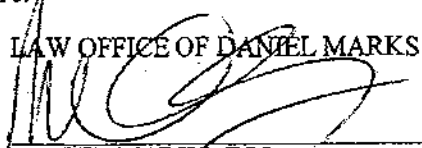
12 Defendant.
13

14 **OPPOSITION TO PLAINTIFF'S MOTION TO COMPEL DISCOVERY, FOR SANCTIONS,**
15 **ATTORNEY'S FEES AND COSTS; AND COUNTERMOTION FOR SANCTIONS,**
16 **ATTORNEY'S FEES AND COSTS**

16 COMES NOW the Defendant, Dennis Kogod, by and through his counsel, Daniel Marks, Esq.,
17 and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby opposes Plaintiff's Motion
18 to Compel Discovery, for Sanctions, Attorney's Fees and Costs, and submits his Countermotion for
19 Sanctions, Attorney's Fees and Costs. The grounds for Defendant's Opposition and Countermotion are
20 set forth in the attached Memorandum of Points and Authorities.

21 DATED this 8 day of July, 2016.

22 LAW OFFICE OF DANIEL MARKS

23 
24 DANIEL MARKS, ESQ.
25 Nevada State Bar No. 002003
26 NICOLE M. YOUNG, ESQ.
27 Nevada State Bar No. 12659
28 610 South Ninth Street
Las Vegas, Nevada 89101
Attorneys for Defendant

28 ////

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I. FACTUAL BACKGROUND**

3 On December 13, 2013, Plaintiff Gabrielle Cioffi-Kogod (hereinafter "Gabrielle") filed her
4 Complaint for Divorce with this Court. After this case was filed, neither party pushed this case through
5 discovery. It was not until approximately one (1) year after this case was filed that parties began to
6 actively litigate this case. Beginning in 2015, numerous hearings were held in front of this Court,
7 including periodical status checks and various motions that were filed by both parties.

8 During the October 14, 2015, hearing, this Court ordered that discovery would close on February
9 12, 2016, and that the trial would begin on February 23, 2016. (See Notice of Entry of Order, filed on
10 December 3, 2015, attached hereto as Exhibit A.) On December 23, 2015, Defendant Dennis Kogod
11 (hereinafter "Dennis") filed his Motion to Compel regarding Gabrielle's expert report. The meet and
12 confer regarding the issues raised in that motion was held on December 17, 2015. At that time, Gabrielle
13 did not raise any issue regarding bank statements that she had not received. On January 11, 2016,
14 Gabrielle filed her opposition to Dennis's Motion to Compel. In her opposition, she did not raise any
15 issue regarding missing bank statements. She did file a countermotion for a protective order regarding
16 Anthem Forensics' spreadsheets.

17 Then, on January 19, 2016, Gabrielle filed her Motion for an Order to Show Cause. While
18 Gabrielle did raise various issues regarding discovery in that motion, she did not raise any issue
19 regarding missing bank statements. She knew, at that time, that discovery closed on February 12, 2016,
20 yet she did nothing regarding the issue of alleged missing bank statements. Then, on February 22, 2016,
21 one (1) day before the trial was scheduled to begin, Gabrielle filed a Motion in Limine. Once again, she
22 did not raise the issue of missing bank statements.

23 At no time, before the close of discovery, did Gabrielle properly advise Dennis that she was
24 missing statements that she needed to complete her expert report. She could have filed a motion before
25 this Court to compel that discovery, if she believed it was necessary. She could have also filed a motion
26 before this Court to continue the trial or extend the discovery deadlines to ensure that she had everything
27 that she needed to go to trial. Gabrielle did not file any of the appropriate motions to protect her rights.

28 ////

1 In fact, on January 22, 2016, Dennis's counsel requested Gabrielle's counsel to update the
2 financial statements for the trial and stated that Dennis would also be updating his statements for the
3 trial. In response, on January 26, 2016, Gabrielle's counsel stated that they would update their
4 statements. Gabrielle's counsel did not raise any issue at that time regarding missing statements. (See
5 Email, dated January 26, 2016, attached hereto as Exhibit B.)

6 Dennis updated his financial statements prior to the commencement of the trial. (See Defendant's
7 Fourteenth Supplemental Disclosure of Documents and List of Witnesses Pursuant to NRCP 16.2,
8 served on February 12, 2016, attached hereto as Exhibit C; and see Defendant's Fifteenth Supplemental
9 Disclosure of Documents and List of Witnesses Pursuant to NRCP 16.2, served on February 20, 2016,
10 attached hereto as Exhibit D.¹) Additionally, at the time of trial, Dennis introduced into evidence his
11 Asset and Debt Sheet as Exhibit OOOO. That Asset and Debt Sheet shows that Dennis updated all the
12 statements for the accounts that he controlled through the most current date available for the trial. (See
13 Asset and Debt Sheet, attached hereto as Exhibit E.) In addition, those updated statements were also
14 introduced into evidence.

15 On the contrary, Gabrielle failed to fully update her financial statements for the time of trial, even
16 though she did not have that many accounts to update. The Bank of America/Merrill Lynch account, the
17 Fidelity Dignity Health Retirement account, and her various credit card accounts were only updated
18 through the end of December and/or first week of January. Gabrielle controlled these accounts, and
19 despite Dennis request that she update these statements, she failed to do so. Gabrielle's Proposed
20 Distribution of Community Property Worksheet, which was entered into evidence at trial as Exhibit 124,
21 shows Gabrielle's failure to update her own statements. (See Proposed Distribution of Community
22 Property Worksheet, attached hereto as Exhibit F.)

23 Finally, at the conclusion of the trial, the parties agreed to update their financial account
24 statements through the end of the trial, which was on February 26, 2016. This was a limited agreement to
25 produce only the statements that were not available during the trial. The parties did not agree to reopen
26 discovery.

27
28 ¹ The statements produced in these disclosures are not attached to the instant motion.

1 On May 2, 2016, Dennis served Gabrielle with his Post-Trial Disclosure. (See Defendant's Post-
2 Trial Disclosure of Documents, served on May 2, 2016, attached hereto as Exhibit G.) On May 3, 2016,
3 Dennis still had not received Gabrielle's updated statements. When Dennis' counsel inquired regarding
4 why Gabrielle did not update her statements, she responded that Dennis never requested her statements
5 even though counsel for BOTH parties agreed to update their respective statements. (See Email, dated
6 May 3, 2016, attached hereto as Exhibit H.) Gabrielle then updated her statements on May 6, 2016. (See
7 Plaintiff's Twenty-Sixth Supplemental Production of Documents Pursuant to NRCP 16.2, served on
8 May 6, 2016, attached hereto as Exhibit I.)

9 Then, on May 16, 2016, almost three (3) months after the February trial, Gabrielle sent Dennis an
10 email stating that she was missing statements and cancelled checks from **before** the trial. Dennis
11 responded to this request on June 16, 2016. (See Email, dated June 16, 2016, attached hereto as Exhibit
12 J.) This was the time during which the parties were supposed to be preparing their Closing Briefs, not re-
13 opening discovery.

14 Gabrielle's counsel did not respond to Dennis' June 16, 2016, email. Gabrielle's counsel did not
15 meet and confer with Dennis' counsel regarding this issue. Instead, Gabrielle filed the instant motion on
16 June 21, 2016, which was less than one (1) week before the Closing Briefs were due and after the
17 original date for briefs set by the Court.

18 One (1) day before the Closing Briefs were due, this Court issued an Order suspending the
19 deadline for the Closing Briefs in light of Gabrielle's instant motion. With regard to the updated
20 statements that the parties agreed to produce after the trial, this Court ordered:

21 It is further ORDERED that updated account statements reflecting account
22 values as of February 26, 2016 shall be produced by no later than July 5,
23 2016. These updated statements with the February 26, 2016 account values
24 shall include statements for any accounts referenced in marital balance
sheets submitted to the Court or to be considered as part of the division of
assets.

25 (See Notice of Entry of Order, filed on June 29, 2016, attached hereto as Exhibit K.) No where in that
26 order does this Court state that statements from prior to the trial must be produced.

27 ////

28 ////

1 Both parties served each other with supplemental disclosures on July 1, 2016. (See Defendant's
2 Supplemental Post-Trial Disclosure of Documents, served on July 1, 2016, attached hereto as Exhibit L;
3 and see Supplement to Plaintiff's Trial Exhibit Notebook, served on July 1, 2016, attached hereto as
4 Exhibit M.) Both of these supplements were minimal in the sense that the only missing statements were
5 for their respective credit cards, which this Court would likely award to each respective party. Dennis
6 also included other documents that may be helpful to this Court in making its decision, such as the May
7 2016 joint UBS account statements.

8 **II. LEGAL ARGUMENT**

9 **A. Gabrielle has no legal basis to bring the instant motion.**

10 A party may seek an order to compel disclosure of documents and/or discovery, and appropriate
11 sanctions, when the opposing party fails to make a disclosure required under Nevada Rule of Civil
12 Procedure (hereinafter "NRC") 16.2(a). NRC 37(a)(2)(A). In order to properly bring such motion, the
13 moving party must first and in "good faith confer[] or attempt[] to confer with the other party not making
14 the disclosure in an effort to secure the disclosure without court action." *Id.* (emphasis added). Evasive
15 or incomplete disclosures, for purposes of a motion to compel, are "treated as a failure to disclose,
16 answer or response." NRC 37(a)(3). Furthermore, NRC 37(a)(4)(A) provides that:

17 [i]f the motion is granted or if the disclosure or requested discovery is provided after the
18 motion was filed, the court shall, after affording an opportunity to be heard, require the
19 party or deponent whose conduct necessitated the motion or the party or attorney advising
20 such conduct or both of them to pay to the moving party the reasonable expenses incurred
21 in making the motion, including attorney's fees, unless the court finds that the motion
22 was filed without the movant's first making a good faith effort to obtain the disclosure or
23 discovery without court action, or that the opposing party's nondisclosure, response or
24 objection was substantially justified, or that other circumstances make an award of
25 expenses unjust.

26 Motions to compel discovery must also comply with the Local Eighth Judicial District Court
27 (hereinafter "EDCR") Rule 2.34. Under that rule, in order to properly file a discovery motion, the parties
28 must first meet and confer, in personal or telephonically, between or among counsel in an attempt to
29 resolve the discovery dispute without court intervention. EDCR 2.34(d). If a conference is not possible,
30 then the moving party must "set forth what good faith attempts were made to obtain compliance." *Id.*

31 ////

32 ////

1 In this case, Gabrielle failed to meet the requirements to file a motion to compel. She did not
2 attempt to meet and confer, as required by the rules. The affidavit of counsel attached to her motion also
3 does not comply with the requirements to file the instant motion. That affidavit does not state that
4 counsel meet and conferred, nor does it explain why counsel failed to meet and confer. In addition,
5 Gabrielle is attempting to re-open discovery. Any request for missing documents from prior to the trial,
6 that took place in February, should have been filed prior to that trial.

7 Gabrielle is no stranger to the court process. She filed two (2) motions less than one (1) month
8 before the trial began in this case. She also defended herself against a motion to compel approximately
9 one (1) month before the trial began in this case. If she had any issue with alleged missing documents
10 that were available prior to the trial, then she should have brought that motion before the court. She
11 failed to do so.

12 Just because this Court allowed limited, additional discovery to update the financial statements
13 through the date of the trial, does not mean that this Court wanted the parties to go back through all
14 discovery and figure out which statements were missing six (6) months prior to the trial. Gabrielle
15 should have complied with the Rules of Civil Procedure to obtain those alleged missing documents from
16 prior to the trial. Once again, she failed to do so.

17 Because Gabrielle failed to meet the requirements to file the instant motion and failed file a
18 motion to compel prior to trial to obtain documents that she now claims are missing, this Court should
19 deny the instant motion. At this point, Gabrielle has had more than two (2) bites of the apple. She should
20 not be allowed any more.

21 **B. Gabrielle should be sanctioned, and Dennis should be awarded attorney's fees and**
22 **costs for having to defend against the instant motion.**

23 Gabrielle failed to comply with Nevada law when she filed the instant motion. Discovery closed
24 nearly five (5) months ago. The trial concluded four (4) months ago. There was no basis to file the
25 instant motion because any claim for missing statements that were available prior to trial should have
26 been brought before this Court prior to the close of discovery and prior to the beginning of the trial. The
27 only reason why she filed the instant motion was to get one (1) last bite at the apple. For whatever
28 reason, Gabrielle is unable to grasp that discovery is closed, and her investigation into Dennis' spending

1 has ended.

2 Filing a motion to compel discovery, after both discovery has closed and the trial has ended is
3 improper, and the only function of such motion practice is to harass Dennis. If Gabrielle truly believed
4 she needed the statements that were available prior to both the close of discovery and the beginning of
5 the trial, then she should have filed the requisite motion BEFORE THE TRIAL! Instead, she waited until
6 four (4) months after the trial and one (1) week before the closing briefs were due. Not only does this
7 harass Dennis, but it also has a negative impact on judicial economy.

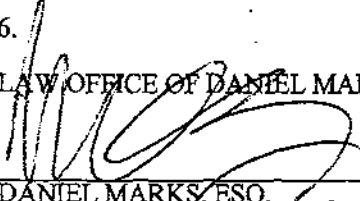
8 Based on the fact Gabrielle sat on her hands for over four (4) months to bring the issue of
9 missing statements to this Court's attention, this Court should find that the instant motion is frivolous,
10 sanction Gabrielle for such abusive litigation practices, and award Dennis attorney's fees and costs for
11 having to defend against the instant motion.

12 **III. CONCLUSION**

13 Based on the foregoing, this Court should deny Gabrielle's instant motion in whole, and grant
14 Dennis's countermotion for sanctions, attorney's fees, and costs.

15 DATED this 4 day of July, 2016.

16 LAW OFFICE OF DANIEL MARKS

17 
18 DANIEL MARKS, ESQ.
19 Nevada State Bar No. 002003
20 NICOLE M. YOUNG, ESQ.
21 Nevada State Bar No. 12659
22 610 South Ninth Street
23 Las Vegas, Nevada 89101
24 Attorneys for Defendant
25
26
27
28

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 8th day
3 of July, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted a true
4 and correct copy of the above and foregoing **OPPOSITION TO PLAINTIFF'S MOTION TO**
5 **COMPEL DISCOVERY, FOR SANCTIONS, ATTORNEY'S FEES AND COSTS; AND**
6 **COUNTERMOTION FOR SANCTIONS, ATTORNEY'S FEES AND COSTS** by way of Notice of
7 Electronic Filing provided by the court mandated E-file & Serve system to the following:

8 Radford J. Smith, Esq.
9 Radford J. Smith, Chartered
10 2470 St. Rose Pkwy, Suite #206
11 Henderson, NV 89074

12 
13 An employee of the
14 LAW OFFICE OF DANIEL MARKS
15
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DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD,
Plaintiff

-vs-

DENNIS KOGOD,
Defendant

CASE NO. D-13-489442-D

DEPT. Q

**MOTION/OPPOSITION
FEE INFORMATION SHEET**

Notice: Motions and Oppositions filed after entry of a final order issued pursuant to NRS 125, 125B or 125C are subject to the reopen filing fee of \$25, unless specifically excluded by NTS 19.0312. Additionally, Motions and Oppositions filed in cases initiated by joint petition may be subject to an additional filing fee of \$129 or \$57 in accordance with Senate Bill 388 of the 2015 Legislative Session.

Step 1. Select either the \$25 or \$0 filing fee in the box below

- ☐ \$25 The Motion/Opposition being filed with this form is subject to the \$25 reopen fee.
- OR-
- ☒ \$0 The Motion/Opposition being filed with this form is not subject to the \$25 reopen fee because:
- ☒ The Motion/Opposition is being filed before a Divorce/Custody Decree has been entered.
 - ☐ The Motion/Opposition is being filed solely to adjust the amount of child support established in a final order.
 - ☐ The Motion/Opposition is for reconsideration or for a new trial, and is being filed within 10 days after a final judgment or decree was entered. The final order was entered on _____.
 - ☐ Other Excluded Motion (must specify) _____.

Step 2. Select the \$0, \$129 or \$57 filing fee in the box below.

- ☒ \$0 The Motion/Opposition being filed with this form is not subject to the \$129 or the \$57 fee because:
- ☒ The Motion/Opposition is being filed in a case that was not initiated by a joint petition.
 - ☐ The party filing the Motion/Opposition previously paid a fee of \$129 or \$57.
- OR-
- ☐ \$129 The Motion being filed with this form is subject to the \$129 fee because it is a motion to modify, adjust or enforce a final order.
- OR-
- ☐ \$57 The Motion/Opposition being filed with this form is subject to the \$57 fee because it is an opposition to a motion to modify, adjust or enforce a final order, or it is a motion and the opposing party has already paid a fee of \$129.

Step 3. Add the filing fees from Step 1 and Step 2.

The total filing fee for the motion/opposition I am filing with this form is:

☒ \$0 ☐ \$25 ☐ \$57 ☐ \$82 ☐ \$129 ☐ \$154

Party filing Motion/Opposition: Defendant Dennis Kogod

Date: July 8, 2016

Signature of Party or Preparer:

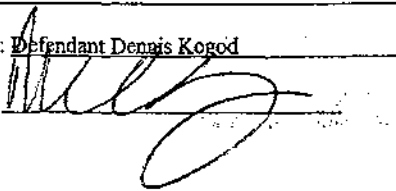


EXHIBIT A


CLERK OF THE COURT

NEOJ
RADFORD J. SMITH, CHARTERED
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
gvarshney@radfordsmith.com
Attorney for Plaintiff

DISTRICT COURT
CLARK COUNTY, NEVADA

GABARIELLE CIOFFI-KOGOD,

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

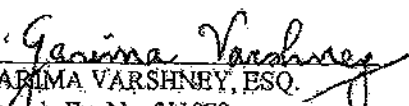
FAMILY DIVISION

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that on the 1st day of December 2015, the Honorable Judge Bryce Duckworth entered an Order From the Hearing, copy of which is attached hereto.

Dated this 3rd day of December, 2015.

RADFORD J. SMITH, CHARTERED


GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff


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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith Chartered ("the Firm"). I am over the age of 18 and not a party to the within action.

I served the foregoing document described as "NOTICE OF ENTRY OF ORDER" on December 3, 2015, to all interested parties by way of the Eighth Judicial District Court's electronic filing system.

Dan Marks, Esq.
Law Office of Daniel Marks
610 South Ninth Street
Las Vegas NV 89101


An employee of Radford J. Smith, Chartered

Electronically Filed
12/01/2015 09:48:37 AM


CLERK OF THE COURT

1 **ORDER**

2 RADFORD J. SMITH, CHARTERED
3 RADFORD J. SMITH, ESQ.
4 Nevada Bar No. 002791
5 GARIMA VARSHNEY, ESQ.
6 Nevada Bar No. 011878
7 2470 St. Rose Parkway, Suite 206
8 Henderson, NV 89074
9 Telephone: (702) 990-6448
10 Facsimile: (702) 990-6456
11 rsmith@radfordsmith.com
12 Attorneys Plaintiff

8 **DISTRICT COURT**
9 **CLARK COUNTY, NEVADA**

10 GABRIELLE CIOFFI - KOGOD,

11 Plaintiff,

12 v.

14 DENNIS KOGOD,

15 Defendant.

CASE NO.: D-13-489442-D
DEPT NO.: GQ

FAMILY DIVISION

16 **ORDER FROM THE HEARING**

17 DATE OF HEARING: October 14, 2015
18 TIME OF HEARING: 9:00 a.m.

RECEIVED

NOV 20 2015

FAMILY COURT
DEPARTMENT Q

19
20 This matter, having come on for hearing on the 14th day of October, 2015 for a Status Check and
21 on Defendant, DENNIS KOGOD's ("Dennis") Motion for an Order to Show Cause to Hold Gabrielle
22 Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation
23 Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs and Plaintiff
24 GABRIELLE CIOFFI-KOGOD's ("Gabrielle") Opposition and Counter-motion for Sanctions and
25 Attorney's Fees, Gabrielle, being present and represented by Radford J. Smith, Esq. and Garima
26 Varshney, Esq. of Radford J. Smith, Chartered; and Dennis, not being present but being represented by
27 Daniel Marks, Esq. and Nicole Young, Esq. of Law Office of Daniel Marks, Gabrielle's expert, Ms.
28

1 Jenny Allen from Anthem Forensics also present, the Court, having heard the arguments of counsel and
2 having reviewed the pleadings and papers on file in this matter, and being fully advised, enters the
3 following orders:

4
5 1. Attorney Gayle Nathan, Nevada Bar #4914, appearing pro hac vice for Illinois Attorney,
6 Jennifer Gilbert to represent Ms. Jennifer Crute Steiner. By stipulation of the parties, Ms. Nathan's
7 request to appear pro hac vice is granted. Neither Ms. Nathan nor Ms. Gilbert shall have access to any
8 documents or pleadings in this case without prior consent of Mr. Smith and Mr. Marks or a written order
9 from the Court. Ms. Nathan shall prepare the order allowing her to appear pro hac vice.

10
11 2. As the Court has no basis to issue an Order to Show Cause, Defendant's Motion for an
12 Order to Show Cause is DENIED. *JS*

13 3. *JS* Per Stipulation, the non-jury trial is re-set for February 23, 2016 at 1:30 p.m., February
14 24, 2016 at 1:30 p.m. and February 26, 2016 at 9:00 a.m. *JS*

15 4. Defendant's rebuttal report is due on January 10, 2016 and Plaintiff's rebuttal report is
16 due on January 30, 2016. *JS*

17
18 5. By stipulation of the parties, Defendant's deposition shall be conducted all day on
19 October 19 and October 23 in Mr. Smith's office and Plaintiff's deposition shall be conducted all day on
20 October 24 in Mr. Marks' office.

21 6. With regard to Defendant's request to depose 3 of Plaintiff's relatives, the depositions
22 may be conducted by video or the deponents may be made available in Brooklyn, New York. With
23 regard to Plaintiff's request to depose Joshua Kogod, Lawrence Kogod, and Jennifer Kogod, the parties
24 may conduct their depositions by video or the deponents may be made available at their respective
25 locations.
26

27 7. The deadline for the parties to disclose witnesses is two weeks before Trial, or by February
28 9, 2016. *JS*

8. Discovery shall close ten (10) days before Trial, or by the close of business on February 12, 2016. *u*

9. Both parties shall serve and submit to the Court their Pre Trial Memorandums by February 16, 2016. *X* Failure by both parties to submit a Pre-Trial Memorandum on or before that date, without Court approval, will result in the trial date being vacated and the matter rescheduled in ordinary course and/or sanctions.

10. Both parties shall exchange Trial Exhibits and submit them to the chambers to be marked one day before the Trial, or by February 22, 2016. *u*

11. Plaintiff's request for additional interrogatories is granted. Each party may request an additional ten (10) interrogatories.

Dated this day of NOV 24 2015, 2015.

[Signature]
DISTRICT JUDGE

Submitted by:

[Signature]
Approved as to form and content:

RADFORD J. SMITH, CHARTERED

LAW OFFICE OF DANIEL MARKS

[Signature]
RADFORD J. SMITH, ESQ.

[Signature]
DANIEL MARKS, ESQ.

Nevada State Bar No. 002791

Nevada State Bar No. 02003

GARIMA VARSHNEY, ESQ.

NICOLE M. YOUNG, ESQ.

Nevada State Bar No. 011878

Nevada State Bar No. 12659

2470 St. Rose Parkway, Suite 206

610 South Ninth Street

Henderson, Nevada 89074

Las Vegas, Nevada 89101

(702) 990-6448

(702) 386-0536

Attorney for Plaintiff

Attorneys for Defendant

EXHIBIT B

Nicole Young

From: Garima Varshney [gvarshney@radfordsmith.com]
Sent: Tuesday, January 26, 2016 10:28 AM
To: Nicole Young
Cc: Radford Smith; Gabrielle Cioffi-Kogod; Joe Leauanae; Jenny Allen; Ken Smith
Subject: RE: Kogod v. Kogod

Nicole:

A full day deposition is practically impossible with Rad's calendar. How about you do our expert's deposition on February 8 at 1:30 p.m. and we can go after hours if needed. If you or Dan are unable to stay after hours, we can do the second part of Joe's deposition on February 9 at 1:30 p.m.

Can we do your expert's deposition on February 15 at 9:00 a.m. Would you be amenable to extending the discovery deadline by one day, to February 15?

We have been updating Gabrielle's statements on a regular basis. Gabrielle provided us with her updated statements on Friday. Ken is putting them together as our NRCP 16.2 production. When can we expect Dennis' updated statements?

For the Las Vegas home, Gabrielle proposes using Robert Little/Nina Gallagher of Little Group/Remax Advantage to list the home. I note, however, that Gabrielle has not yet moved out of the house and with the ongoing depositions and Trial coming up, it will be difficult to do much about moving out/selling the home anytime soon. Also, please advise us on what items of personal property Dennis would like from the home and what arrangement he proposes for picking up that property.

-Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

****NOTICE****

This message is intended for the use of the individual or entity to which it is addressed and may contain attorney/client information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by reply email or by telephone (702) 990-6448, and immediately delete this message and all its attachments.

From: Nicole Young [mailto:NYoung@danielmarks.net]
Sent: Friday, January 22, 2016 4:20 PM

7/7/2016

08106

To: Garima Varshney <gvarshney@radfordsmith.com>

Subject: Kogod v. Kogod

Hi Garima:

Dan wanted to take your expert's deposition. We were thinking that we could do that deposition for a full day on February 9, 10, 11, or 12. Discovery closes on the 12th. Please let me know if any of those dates work for you.

Also, can you please have Gabrielle update all of her financial and retirement accounts so that we have the updated statements for trial. I am working on getting the updated statements for Dennis.

Finally, what are we going to do with the Lake Las Vegas house. The last time Dan spoke with Rad Gabrielle wanted to list it for sale, but we have not heard anything regarding the status of that.

Thanks!

Nicole

Nicole M. Young, Esq.
Associate Attorney
Law Office of Daniel Marks
610 South Ninth Street
Las Vegas, Nevada 89044
Telephone: (702) 386-0536
Facsimile: (702) 386-6812

7/7/2016

08107

EXHIBIT C

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

9 DISTRICT COURT
10 CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI-KOGOD
12 Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

13 vs.

14 DENNIS KOGOD,
15 Defendant.

16 DEFENDANT'S FOURTEENTH SUPPLEMENTAL DISCLOSURE OF
17 DOCUMENTS AND LIST OF WITNESSES PURSUANT TO NRCP 16.2

18 COMES NOW the Defendant Dennis Kogod, by and through his counsel, Daniel Marks, Esq.,
19 and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby submits his Thirteenth
20 Supplemental Disclosure of Documents Pursuant to NRCP 16.2, as follows:

21 Production of Documents

- 22 1. UBS Loan account ending 027 January 2016 Statement, attached hereto at Bate Stamps
23 DLK016641 - DLK016646.
- 24 2. UBS Strategic Adviser account ending 743 January 2016 Statement, attached hereto at
25 Bate Stamps DLK016655 - DLK016664.
- 26 3. UBS Resource Management account ending 745 January 2016 Statement, attached hereto
27 at Bate Stamps DLK016684 - DLK016695.
- 28 4. UBS Retirement account ending 746 January 2016 Statement, attached hereto at Bate
Stamps DLK016647 - DLK016654.
5. UBS Private Wealth Solutions account ending 134 January 2016 Statement, attached
hereto at Bate Stamps DLK016665 - DLK016683.

- 1 6. UBS Resource Management account ending 899 January 2016 Statement, attached hereto
- 2 at Bate Stamps DLK016696 - DLK0166703.
- 3 7. American Express Centurion account ending 3005 statements from 12/17/15 through
- 4 01/15/16, attached hereto at Bate Stamps DLK016710 - DLK016721.
- 5 8. American Express Optima account ending 2003 statements from 12/19/15 through
- 6 01/18/16, attached hereto at Bate Stamps DLK016727 - DLK016731.
- 7 9. American Express Platinum account ending 9008 statements from 12/26/15 through
- 8 01/25/16, attached hereto at Bate Stamps DLK016722 - DLK016726.
- 9 10. Master Card Black Card account ending 1588 statements from January of 2016, attached
- 10 hereto at Bate Stamps DLK016704 - DLK016709.
- 11 11. Wells Fargo Visa account ending 1032 statements from 12/16/15 through 01/15/16 ,
- 12 attached hereto at Bate Stamps DLK016732 - DLK016738.
- 13 12. Wells Fargo Checking account ending 8870 statements from 01/09/16 through 02/05/16 ,
- 14 attached hereto at Bate Stamps DLK016739 - DLK016741.
- 15 13. Wells Fargo Checking account ending 5397 statements from 01/01/16 through 01/31/16,
- 16 attached hereto at Bate Stamps DLK016742 - DLK016751.
- 17 14. DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from January of
- 18 2015, attached hereto at Bate Stamps DLK016752 - DLK016754.
- 19 15. Voya DaVita Retirement Savings Plan statement from 10/01/15 through 12/31/15,
- 20 attached hereto at Bate Stamps DLK016755 - DLK016757.
- 21 16. Kogod Equity Analysis of Dennis' outstanding long-term incentives (Equity Based and
- 22 Cash-Based) and Explanation, attached hereto at Bate Stamps DLK016758 -
- 23 DLK016760.
- 24 17. 2011 e-file Signature Authorization, attached hereto at Bate Stamps DLK016761 -
- 25 DLK016762.
- 26 18. 2012 e-file Signature Authorization, attached hereto at Bate Stamps DLK016763 -
- 27 DLK016767.
- 28 19. 2013 e-file Signature Authorization, attached hereto at Bate Stamps DLK016768 -

DLK016776.

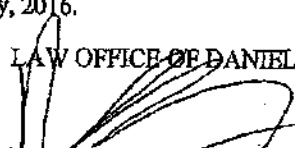
20. 2014 e-file Signature Authorization, attached hereto at Bate Stamps DLK016777 -
DLK016781.

List of Witnesses

1. Chet Mehta, Group VP, Finance, c/o DaVita Healthcare Partners Inc., 19229 SW Edy.
Rd., Sherwood, Oregon 97140, Telephone: (503) 822-5591. Mr. Mehta is expected to
testify regarding Defendant's stock options and the long-term incentive program.

DATED this 12 day of February, 2016.

LAW OFFICE OF DANIEL MARKS


DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
NICOLE M. YOUNG
Nevada Bar No. 12659
610 South Ninth Street
Las Vegas, Nevada 89101
Attorneys for Defendant

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the LAW OFFICES OF DANIEL MARKS, and that on
the 12 day of February, 2016, I did deposit in the United States Post Office, at Las Vegas, Nevada,
in a sealed envelope with first class postage fully prepaid thereon, a true and correct copy of the
foregoing DEFENDANT'S FOURTEENTH SUPPLEMENTAL DISCLOSURE OF
DOCUMENTS PURSUANT TO NRCP 16.2, addressed as follows:

Radford J. Smith, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

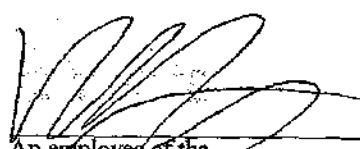

An employee of the
LAW OFFICE OF DANIEL MARKS

EXHIBIT D

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

9 DISTRICT COURT
10 CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI-KOGOD
12 Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

13 vs.

14 DENNIS KOGOD,
15 Defendant.

16 DEFENDANT'S FIFTEENTH SUPPLEMENTAL DISCLOSURE OF
17 DOCUMENTS AND LIST OF WITNESSES PURSUANT TO NRCP 16.2

18 COMES NOW the Defendant Dennis Kogod, by and through his counsel, Daniel Marks, Esq.,
19 and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby submits his Fifteenth
20 Supplemental Disclosure of Documents Pursuant to NRCP 16.2, as follows:

21 Production of Documents

- 22 1. UBS Resource Management account ending 899 February 2016 Statement, attached
23 hereto at Bate Stamps DLK016788 - DLK016789
24 2. 2015 W-2 issued to Dennis L. Kogod, attached hereto at Bate Stamps DLK016790 -
25 DLK016792.
26
27
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1 3. Principal Life Insurance Company February 2016 Statement, attached hereto at Bate
2 Stamps DLK016793 - DLK016794
3

4 DATED this 20 day of February, 2016.

5 LAW OFFICE OF DANIEL MARKS
6 

7 DANIEL MARKS, ESQ.
8 Nevada State Bar No. 002003
9 NICOLE M. YOUNG
10 Nevada Bar No. 12659
11 610 South Ninth Street
12 Las Vegas, Nevada 89101
13 Attorneys for Defendant

14 **CERTIFICATE OF SERVICE**

15 I hereby certify that I am an employee of the LAW OFFICES OF DANIEL MARKS, and that on
16 the 20th day of February, 2016, I did deposit in the United States Post Office, at Las Vegas, Nevada,
17 in a sealed envelope with first class postage fully prepaid thereon, a true and correct copy of the
18 foregoing DEFENDANT'S FIFTEENTH SUPPLEMENTAL DISCLOSURE OF DOCUMENTS
19 PURSUANT TO NRCP 16.2, addressed as follows:
20

21 Radford J. Smith, Esq.
22 Radford J. Smith, Chartered
23 2470 St. Rose Parkway, Suite 206
24 Henderson, Nevada 89074
25 Attorney for Plaintiff

26 
27 An employee of the
28 LAW OFFICE OF DANIEL MARKS

EXHIBIT E

0000

ASSET AND DEBT CHART								
Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
	Asset							
	Bank Accounts							
1	Bank of America Joint Checking	6446	Both	02/20/16		\$40,000.00		\$40,000.00
2	Bank of America Checking	0129	Gabrielle	12/31/15		\$88,330.56		\$88,330.56
3	Wells Fargo Checking	5397	Dennis	01/31/15		\$16,267.79		\$16,267.79
4	Wells Fargo Checking	8870	Dennis	02/05/16		\$428.55		\$428.55
5	Wells Fargo Savings	6253	Dennis	01/31/16		\$1,637.43		\$1,637.43
6	Subtotal					\$146,664.33		\$146,664.33
	Investments/Securities							
7	UBS Trust- Fee Base	43	Both	01/29/16		\$5,791,228.94		\$5,791,228.94
8	UBS Checking	45	Dennis	01/29/16		\$9,069,368.25		\$9,069,368.25
9	UBS Trust- PWS/GAM	34	Both	01/29/16		\$2,226,101.17		\$2,226,101.17
10	UBS Stock Option	99	Dennis	01/29/16		\$4,845,207.48		\$2,063,207.48
11	UBS Account	17	Dennis	02/12/16		\$0.00		\$0.00
12	UBS Account	75	Dennis	02/12/16		\$95,056.00		\$95,056.00
13	UBS Account	29	Gabrielle	12/31/15		\$1,232,033.68		\$1,232,033.68
14	Merrill Lynch CMA	637	Gabrielle	12/31/15		\$501,903.52		\$501,903.52
15	Merrill Lynch	588	Dennis	12/31/15		\$0.20		\$0.20
16	Merrill Lynch CMA	093	Both	12/31/15		\$282,025.31		\$282,025.31
17	NEA Investment		Dennis	06/20/15		\$979,388.00		\$979,388.00
18	Radiology Partners Investment		Dennis			\$150,000.00		\$150,000.00
19	iChill Investment		Dennis			\$150,000.00		\$150,000.00
20	Pray for Ukraine/Winter on Fire Movie		Dennis			\$61,000.00		\$61,000.00
21	Thomasina Movie		Dennis			\$100,000.00		\$100,000.00
22	Subtotal					\$25,483,312.60		\$25,483,312.60
	Retirement Accounts							
23	UBS Rollover IRA	46	Dennis	01/29/16		\$113,295.88		\$113,295.88
24	Fidelity Dignity Health		Gabrielle	12/31/15		\$66,007.11		\$66,007.11
25	Chase Cigna Health Savings	1626	Dennis			\$1,500.00		\$1,500.00
26	Teleflex Pension		Dennis			\$995/month when Dennis turns 65		
27	DaVita Executive Retirement		Dennis	01/31/16		\$307,576.08		\$307,576.08
28	Voya DaVita		Dennis	12/31/15		\$371,444.52		\$371,444.52
29	Merrill Lynch IRRA	040	Gabrielle	12/31/15		\$166,132.95		\$166,132.95
30	Subtotal					\$1,025,956.54		\$1,025,956.54
	Life Insurance Policies							
31	Principal		Dennis	02/18/16		\$20,476.83		\$20,476.83
32	AIG (term policy)		Dennis			No Value		No Value
33	DaVita (term policy)		Dennis			No Value		No Value
34	Subtotal					\$20,476.83		\$20,476.83
	Business Interests							
35	12 Moe, LLC		Dennis			Liquidated		Liquidated
36	System 8		Dennis			Liquidated		Liquidated
37	Subtotal					\$0.00		\$0.00

Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
	Real Property							
38	28 Via Mira Monte		Both			To Be Sold	(\$829,498.38)	To Be Sold
39	321 San Vicente		Dennis	07/15/15		\$610,000.00		\$610,000.00
40	9716 Oak Pass		Dennis	05/27/15		\$6,250,000.00		\$6,250,000.00
41	434 S. Canon Drive		Dennis	05/27/15		\$615,000.00		\$615,000.00
42	10776 Wilshire Blvd.			05/23/15	Separate	\$3,615,061.76		\$3,615,061.76
43	10776 Wilshire Blvd. - Nanny Quarters			10/2015	Separate	\$332,215.89		\$332,215.89
44	21 Augusta Canyon Way			12/18/15	Separate -	\$2,375,000.00		\$2,375,000.00
45	Subtotal					\$13,797,277.60	(\$829,498.38)	\$13,797,277.60
	Automobiles							
46	2015 Mercedes GLE 450		Dennis			Lease		Lease
47	2015 Hyundai		Dennis			Lease		Lease
48	2015 Bentley 12 cyl.		Dennis			\$180,000.00		\$180,000.00
49	2015 Bentley 8 cyl.		Dennis			\$135,000.00		\$135,000.00
50	2015 Ferrari 458		Dennis			\$325,000.00		\$325,000.00
51	2015 Lexus		Gabrielle			Lease		Lease
52	Golf Cart		Both			Unknown		Unknown
53	2015 Mercedes G		Dennis			Lease		Lease
54	Subtotal					\$640,000.00		\$640,000.00
	Personal Property							
55	Furniture and Furnishings		Dennis			Unknown		Unknown
56	Furniture and Furnishings		Gabrielle			Unknown		Unknown
57	Storage Unit Items		Both			Unknown		Unknown
58	Subtotal					\$0.00		\$0.00
	Receivables							
59	Promissory Note- Mitchell Kogod		Dennis			\$178,000.00		\$178,000.00
60	Promissory Note- Sheldon Kogod		Dennis			\$25,000.00		\$25,000.00
61	Personal Loan- Bernie Kogod		Dennis			\$25,000.00		\$25,000.00
62	Personal Loan- Kim Mathews		Dennis			\$25,000.00		\$25,000.00
63	Subtotal					\$253,000.00		\$253,000.00
64	TOTAL ASSETS					\$41,366,687.90		\$41,366,687.90
	Liabilities							
	Long term debt not listed above							
65	None							
66	Subtotal					\$0.00		\$0.00
	Other Liabilities Not listed above							
67	UBS Credit Line	27	Dennis	01/29/16			(\$411,873.62)	
68	American Express Centurion	1009/2007	Dennis	01/15/16			(\$13,433.49)	
69	American Express Optima	3003	Dennis	01/18/16			(\$15,683.85)	
70	American Express Platinum	9008/8000	Dennis	01/25/16			(\$89.99)	
71	Visa Black Card	5185	Dennis	02/06/16			(\$19,035.30)	
72	Wells Fargo Visa	1032/4727	Dennis	01/15/16			(15,008.86)	

Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
73	Banana Republic	4713	Gabrielle	01/04/16			(\$1,075.04)	
74	Discover	4205	Gabrielle	12/11/15			(\$2,957.57)	
75	Kohl's	2557	Gabrielle	12/17/15			\$0.00	
76	Loft	5363	Gabrielle					
77	American Express	9677	Gabrielle	12/12/15			(\$458.76)	
78	Nordstrom	992	Gabrielle	12/13/15			(\$78.53)	
79	Neiman Marcus	2808	Gabrielle					
80	TJX Rewards	6951	Gabrielle	01/01/16			(\$79.58)	
81	Saks Fifth Avenue	688	Gabrielle					
82	Subtotal						(\$479,774.59)	
TOTAL UNSECURED LIABILITIES							(\$479,774.59)	
NET VALUE OF ASSETS (NET EQUITY)								\$41,366,687.90

EXHIBIT F

EXHIBIT 1-1

PROPOSED DISTRIBUTION OF COMMUNITY PROPERTY WORKSHEET (SUBJECT TO UOATS) - AS OF FEBRUARY 16, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value	Community Dennis	Community Gabrielle	Separate Dennis	Separate Gabrielle
Cash / Stocks / Bonds									
1	Gaby Kogod - Bank of America Checking x0129	12/31/2015	88,330.56	-	88,330.56		88,330.56		
2	Dennis and Gaby Kogod - Bank of America Checking x8448	12/31/2015	111,216.84	-	111,216.84	55,608.42	55,608.42		
3	Dennis Kogod - Wells Fargo Checking x3397	1/31/2016	18,267.79	-	18,267.79	8,133.90	8,133.90		
4	Dennis Kogod - Wells Fargo Savings x8253	1/31/2016	1,637.45	-	1,637.45	818.72	818.72		
5	Dennis Kogod - Wells Fargo Checking x8870	2/5/2016	428.55	-	428.55	214.28	214.28		
6	Blocked account for the sale of the yacht (See Footnote 1)		-	-	-	-	-		
7	System 8 Fight Club, LLC - Chase x5685	10/30/2015	201.26	-	201.26	100.63	100.63		
8	System 8 Fight Club, LLC - Chase x5080	10/30/2015	50.28	-	50.28	25.12	25.12		
9	Beneficially owned common stock (120,458 Units at \$64.10 / share)		7,744,000,000.00	-					
10	SSARS (391,496 Units currently unvested, subject to strike price, taxes and time rule allocation)								
11	PSU (3,575 Units currently unvested, subject to taxes and time rule allocation)								
12	Anticipated Cash Bonus in equally received in April, 2016 and April, 2017 (DLK 16760)		4,800,000.00	-					
13	Any other anticipated cash bonus to be received in April, 2017 based upon community services								
Investment Accounts									
15	UBS Financial Services Inc. x45 GM	1/31/2016	5,791,228.94	-	5,791,228.94	2,895,614.47	2,895,614.47		
16	UBS Financial Services Inc. x34 GM	1/31/2016	2,226,101.17	-	2,226,101.17	1,113,050.59	1,113,050.59		
17	UBS Financial Services Inc. x27 GM	1/31/2016	-	(411,879.62)	(411,879.62)	(205,939.81)	(205,939.81)		
18	UBS Financial Services Inc. x59 GM	1/31/2016	2,063,207.48	-	2,063,207.48	1,031,603.74	1,031,603.74		
19	UBS Financial Services Inc. x45 GM	1/31/2016	9,069,368.25	-	9,069,368.25	4,534,684.13	4,534,684.13		
20	UBS Financial Services Inc. x46 GM	1/31/2016	113,295.88	-	113,295.88	56,647.94	56,647.94		
21	UBS Financial Services Inc. x75 GM	3/31/2015	95,041.59	-	95,041.59	47,520.80	47,520.80		
22	Gaby Kogod - USF Financial Services Inc. FN 20329 GM	12/31/2015	1,232,093.68	-	1,232,093.68				1,232,093.68
23	Gaby Kogod - Merrill Lynch CMA Account x765-10637	12/31/2015	501,903.51	-	501,903.51	250,951.78	250,951.78		
24	Gaby Kogod - Merrill Lynch Investment x793-15040	12/31/2015	166,132.95	-	166,132.95	83,066.48	83,066.48		
25	Gaby and Dennis Kogod - Merrill Lynch Investment x793-1	12/31/2015	0.20	-	0.20	0.10	0.10		
26	Gaby and Dennis Kogod - Merrill Lynch CMA for Trust-Sub	12/31/2015	282,023.31	-	282,023.31	141,012.66	141,012.66		
Retirement and Health Savings Accounts									
27	Dennis Kogod - Davita Retirement Savings Voya	12/31/2015	371,444.52	-	371,444.52	185,722.26	185,722.26		
28	Dennis Kogod - Davita Mullen TPG Retirement Savings	1/31/2016	307,576.08	-	307,576.08	153,788.04	153,788.04		
29	Gaby Kogod - Fidelity Direct Health 401(a) and 403(b)	12/31/2015	66,007.11	-	66,007.11	33,003.56	33,003.56		
30	Dennis Kogod - Chase Cigna Fund Health Savings x1826	11/1/2015	1,127.55	-	1,127.55	563.78	563.78		
31	Talafax Pension (See Footnote 2)	5/29/2015	-	-	-	-	-		
Business Interests and Investments									
32	12 Moo, LLC Investment (See Footnote 3)	8/14/2015	-	-	-	-	-		
33	Thomana, LLC Investment (Production Project) (See Footnote 4)	5/29/2015	100,000.00	-	100,000.00	100,000.00			
34	Pray for Ukraine "Winter on Fire" Investment (Production)	10/15/2014	81,000.00	-	81,000.00	81,000.00			
35	Investments with New Enterprises Associates (See Footnote 5)	6/30/2015	979,388.00	-	979,388.00	979,388.00			
36	Investment with Radiology Partners (See Footnote 7)	7/31/2015	655,500.00	-	655,500.00	655,500.00			
37	Investment with iChill (See Footnote 8)	12/7/2015	150,000.00	-	150,000.00	150,000.00			
Receivables									
38	Promissory Note - Mitchell Kogod	9/6/2015	178,000.00	-	178,000.00	178,000.00			
39	Promissory Note - Sheldon Kogod (See Footnote 9)	5/22/2015	25,000.00	-	25,000.00	25,000.00			
40	Personal Loan - Bernie Kogod	5/29/2015	25,000.00	-	25,000.00	25,000.00			
41	Personal Loan - Kim Mathews	12/13/2013	25,000.00	-	25,000.00	25,000.00			

Kegs god
Las Vegas, NV

PROPOSED DISTRIBUTION OF COMMUNITY PROPERTY WORKSHEET (SUBJECT TO UPDATE) - AS OF FEBRUARY 18, 2018

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value	Community Dennis	Community Gabriela	Separate Dennis	Separate Gabriela
Real Estate									
42	28 Via Mira Monte, Henderson, NV 89011 (See Footnote 1)	Estimate	1,400,000.00	(829,499.38)	570,501.62		570,501.62		
43	921 South San Vicente Blvd. #707 Los Angeles, CA 90048	1/30/2018	680,000.00	-	680,000.00	680,000.00			
44	9218 Oak Pass Road, Beverly Hills, CA 90210	1/30/2018	6,400,000.00	-	6,400,000.00	6,400,000.00			
45	434 South Canon Drive, Unit 405, Beverly Hills, CA 90212	1/30/2018	700,000.00	-	700,000.00	700,000.00			
46	21 Augusta Canyon Way, Las Vegas NV 89161	Purchase Price	2,975,000.00	-	2,975,000.00				2,975,000.00
47	10776 Wilshire Boulevard #604 Los Angeles, CA 90024	Purchase Price	3,615,061.76	-	3,615,061.76			3,615,061.76	
48	Addition to 10776 Wilshire Boulevard (See Footnote 11)	Purchase Price	892,215.89	-	892,215.89	892,215.89			
Autos and Recreational Vehicles									
49	2015 Ferrari (See Footnote 12)	2/27/2015	\$76,861.18	-	\$76,861.18	\$76,861.18			
50	2015 Bentley	2/27/2015	255,000.00	-	255,000.00	255,000.00			
51	2015 Bentley - Nadya's vehicle	2/27/2015	205,000.00	-	205,000.00	205,000.00			
Other Assets									
52	Miscellaneous (Golf cart, personal property, jewelry/watches, etc.)	Unknown	-	-	-				
53	Furniture (H)	Unknown	-	-	-				
54	Furniture (W)	Unknown	-	-	-				
55	Credit card reward points (See Footnote 13)	Unknown	-	-	-				
Life Insurance									
56	Principal (Whole, Nadine and Kids)	5/29/2015	\$1,642.00	-	\$1,642.00	\$1,642.00			
57	AIG (Term, Nadine and Kids) (See Footnote 14)	5/29/2015	-	-	-				
58	DeVita (Whole, Gaby) (See Footnote 15)	3/24/2015	-	-	-				
Liabilities									
59	Dennis Kogod - American Express Centurion x0-89005	1/15/2016	-	(19,439.49)	(19,439.49)	(19,439.49)			
60	Dennis Kogod - American Express Optima x5-723003	1/18/2016	-	(15,683.85)	(15,683.85)	(15,683.85)			
61	Dennis Kogod - American Express Platinum x8-89008/x8-8	1/25/2016	-	(89.99)	(89.99)	(89.99)			
62	Dennis Kogod - Visa Black Card x1558	2/6/2016	-	(19,095.30)	(19,095.30)	(19,095.30)			
63	Dennis Kogod - Wells Fargo Visa x4727 (See Footnote 16)	4/14/2014	-	(280.19)	(280.19)	(280.19)			
64	Dennis Kogod - Wells Fargo Visa x1092	1/19/2016	-	(15,008.88)	(15,008.88)	(15,008.88)			
65	Gaby Kogod - Banana Republic x4713	1/4/2016	-	(1,075.04)	(1,075.04)			(1,075.04)	
66	Gaby Kogod - Discover x4205	12/11/2015	-	(2,857.57)	(2,857.57)			(2,857.57)	
67	Gaby Kogod - Kohl's x2557	12/7/2015	-	7.57	7.57			7.57	
68	Gaby Kogod - Loft x5363	11/28/2015	-	(171.29)	(171.29)			(171.29)	
69	Gaby Kogod - American Express x9677	12/12/2015	-	(458.76)	(458.76)			(458.76)	
70	Gaby Kogod - Nordstrom x992	12/18/2015	-	(78.53)	(78.53)			(78.53)	
71	Gaby Kogod - Neiman Marcus x2808	1/29/2016	-	(272.85)	(272.85)			(272.85)	
72	Gaby Kogod - TIX Rewards x8552	1/1/2016	-	(79.39)	(79.39)			(79.39)	
73	Gaby Kogod - Saks Fifth Avenue x688	7/10/2015	-	(288.56)	(288.56)			(288.56)	
PRE-EQUALIZATION VALUE			\$ 7,789,926,195.42	\$ (1,310,246.51)	\$ 33,784,047.11	\$ 21,522,299.74	\$ 10,951,321.98		
EQUALIZATION NOTE						\$ (5,285,489.18)	\$ 5,285,489.18		
TOTAL AFTER EQUALIZATION						\$ 16,236,810.56	\$ 16,236,810.56		

Kel God
Las Vegas, NV

PROPOSED DISTRIBUTION OF COMMUNITY PROPERTY WORKSHEET (SUBJECT TO UPDATE) - AS OF FEBRUARY 18, 2016

Ref	Asset Description	Valuation Date	Gross Value	Debt	Net Value	Community		Separate	
						Dennis	Gabrielle	Dennis	Gabrielle
1	The proceeds from the sale were placed into UBS x45.								
2	\$800 per month starting when Dennis reaches age 65.								
3	Amounts included in potential community waste.								
4	This is the total amount invested, not the actual fair market value.								
5	This is the total amount invested, not the actual fair market value.								
6	This is the potential fair market value as of June 30, 2015.								
7	This is the potential fair market value as of July 31, 2015.								
8	This investment is held outside of the UBS accounts. At this time, we do not know the fair market								
9	This amount excludes the promissory note related to the S. San Vicente apartment and the yacht.								
10	The mortgage on this property is held in Merrill Lynch Acct 705-10388.								
11	During Dennis' deposition he indicated that he purchased the "nanny's quarters".								
12	This amount includes the value listed on Dennis' FDF plus the \$97,891.18 paid in June 2015 for an								
13	We do not know the cash value, but the total accumulation of points is in excess of 1,040,000.								
14	This is a term policy, with no cash value. The term value is \$750,000.								
15	This is a term policy, with no cash value. The term value is \$585,000.								
16	Potentially closed								

EXHIBIT G

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

6 DISTRICT COURT
7 CLARK COUNTY, NEVADA

8 GABRIELLE CIOFFI-KOGOD
9 Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

10 vs.

11 DENNIS KOGOD,

12 Defendant.

13
14 DEFENDANT'S POST-TRIAL DISCLOSURE OF DOCUMENTS

15 COMES NOW the Defendant Dennis Kogod, by and through his counsel, Daniel Marks, Esq.,
16 and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby submits his Post-Trial
17 Disclosure of Documents for the purpose of disclosing account balances through the final date of trial,
18 which was February 26, 2016, as follows:

19 Production of Documents

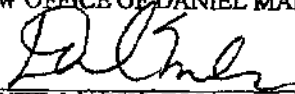
- 20 1. February 2016 UBS account statements for accounts ending 43, 34, 45, 99, 46, and 27,
21 attached hereto at Bate Stamps PT00001-PT0078.
22 2. Wells Fargo PMA Package account ending 5397 statement from 02/01/16 through
23 02/29/16, attached hereto at Bate Stamps PT0079-PT0088.
24 3. Wells Fargo Checking account ending 8870 statements from 02/06/16 through 03/07/16,
25 attached hereto at Bate Stamps PT0089-PT0091.
26 4. Wells Fargo Visa account ending 1032 statements from 1/16/15 through 03/15/16 ,
27 attached hereto at Bate Stamps PT0092-PT0103.

28 ////

- 1 5. American Express Platinum account ending 9008 statements from 01/26/16 through
- 2 02/23/16, attached hereto at Bate Stamps PT0104-PT0114.
- 3 6. American Express Centurion account ending 3005 statements from 01/16/16 through
- 4 02/14/16, attached hereto at Bate Stamps PT0115-PT0128.
- 5 7. American Express Optima account ending 2003 statements from 01/19/16 through
- 6 02/16/16, attached hereto at Bate Stamps PT0129-PT0140.
- 7 8. Master Card Black Card account ending 1588 statements from February of 2016, attached
- 8 hereto at Bate Stamps PT0141-PT0146.
- 9 9. Voya DaVita Retirement Savings Plan statement from 01/01/16 through 03/31/16,
- 10 attached hereto at Bate Stamps PT0147-PT0149.
- 11 10. DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February
- 12 of 2015, attached hereto at Bate Stamps PT0150-PT0152.
- 13 11. Cigna Health Savings Plan account balance as of February 26, 2016, attached hereto at
- 14 Bate Stamps PT0153-PT0156.
- 15 12. February 2016 UBS Resource Management Account Statement for account ending 75,
- 16 attached hereto at Bate Stamp PT0157-PT0162.

17 DATED this 2 day of May, 2016.

18 LAW OFFICE OF DANIEL MARKS

19 
20 DANIEL MARKS, ESQ.
21 Nevada State Bar No. 002003
22 NICOLE M. YOUNG
23 Nevada Bar No. 12659
24 610 South Ninth Street
25 Las Vegas, Nevada 89101
26 Attorneys for Defendant
27
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the LAW OFFICES OF DANIEL MARKS, and that on the 2nd day of May, 2016, I did deposit in the United States Post Office, at Las Vegas, Nevada, in a sealed envelope with first class postage fully prepaid thereon, a true and correct copy of the foregoing DEFENDANT'S POST-TRIAL DISCLOSURE OF DOCUMENTS, addressed as follows:

Radford J. Smith, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

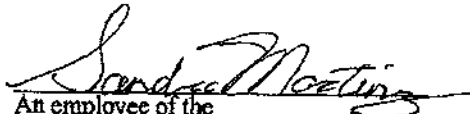

An employee of the
LAW OFFICE OF DANIEL MARKS

EXHIBIT H

Nicole Young

From: Nicole Young
Sent: Tuesday, May 03, 2016 3:10 PM
To: 'Garima Varshney'
Cc: 'Dennis Kogod'
Subject: RE: Kogod
Garima:

At the last hearing Dan and Rad discussed producing statements through the end of the trial. Dan would not agree to produce Dennis' statements without asking for Gabrielle to produce hers. I have reviewed your last supplement and it produces statements that Dennis already produced for the trial and statements for Gabrielle through January. My email from earlier today specifically states what statements we are missing. We essentially need ALL of Gabrielle's statements for February of 2016. Furthermore, I am assuming that you prepared the Marital Balance Sheet that was sent to us earlier today. Did you not notice that all of the account balances for your client were from January of 2016 and not through the end of the trial? Please produce the updated statements immediately

Nicole M. Young, Esq.
Associate Attorney
Law Office of Daniel Marks
610 South Ninth Street
Las Vegas, Nevada 89044
Telephone: (702) 386-0536
Facsimile: (702) 386-6812

From: Garima Varshney [mailto:gvarshney@radfordsmith.com]
Sent: Tuesday, May 03, 2016 3:02 PM
To: Nicole Young; Radford Smith
Cc: 'Gabrielle Cioffi-Kogod'
Subject: RE: Kogod

Nicole:

This is the first request ever where you asked for Gabrielle's statements. I don't recall hearing anything about this until today. We have produced most of her statements. See our 25th NRCP 16.2 disclosures. Let us know what specific statements you are looking for.

I believe Radford will be addressing the rest of your email. He's in a deposition today and I'll bring it to his attention.

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

****NOTICE****

7/7/2016

08128

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From: Nicole Young [mailto:NYoung@danielmarks.net]
Sent: Tuesday, May 03, 2016 2:37 PM
To: Garima Varshney <gvarshney@radfordsmith.com>; Radford Smith <rsmith@radfordsmith.com>
Cc: Dennis Kogod <dlkogod@gmail.com>
Subject: RE: Kogod

Garima and Rad:

We agreed to exchange the February 2016 statements so that we would have account balances through the completion of the trial. You have not produced any statements through the completion of the trial. Specifically, we do not have statements for the Bank of America accounts, the Merrill Lynch accounts, Gabrielle's UBS account, the Fidelity Dignity Health retirement account, and Gabrielle's credit cards through February 26, 2016. We agreed to produce Dennis' account statements through February 26, 2016, and we have complied with our side of that agreement. For weeks you sent me numerous emails regarding the status of Dennis' statements. You still have not produced any of Gabrielle's February statements. Please produce those statements immediately. Based on the fact we do not have any updated numbers from Gabrielle, the Marital Balance Sheet that you sent for our review is completely meaningless compared to the Marital Balance Sheets that were prepared for trial.

In addition, we still have not received a response regarding Gabrielle's breach of the confidentiality of this case. She has continued to breach the confidentiality of this case since we first notified you last week. If we do not receive a response from you regarding that issue, then we will be forced to seek judicial intervention.

Finally, please send a comprehensive letter regarding what issues you have in regard to the forwarded emails that we received last week. We are unable to comment regarding an email thread between 4 different parties regarding some unknown issue. It appears that you are mixing numerous issues and asking us to explain your confusion. We were not part of that email thread and are therefore unable to comment regarding what was being discussed between you, Gabrielle, your experts and Mr. Gehlen. If you have a specific question, then please put that question into a comprehensible format.

Should you have any questions, please do not hesitate to contact our office.

Nicole M. Young, Esq.
Associate Attorney
Law Office of Daniel Marks
610 South Ninth Street
Las Vegas, Nevada 89044
Telephone: (702) 386-0536
Facsimile: (702) 386-6812

From: Garima Varshney [mailto:gvarshney@radfordsmith.com]
Sent: Tuesday, May 03, 2016 1:43 PM
To: Office; Nicole Young

7/7/2016

08129

Cc: 'Goff-Kogod, Gabrielle - SRDH'

Subject: FW: Kogod

Dan and Nicole:

Attached herewith please find the updated Marital Balance Sheet.

Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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7/7/2016

08130

EXHIBIT I

1 DISC
2 RADFORD J. SMITH, CHARTERED
3 RADFORD J. SMITH, ESQ.
4 Nevada Bar No. 002791
5 GARIMA VARSHNEY, ESQ.
6 Nevada Bar No. 011878
7 2470 St. Rose Parkway, Suite 206
8 Henderson, Nevada 89074
9 Telephone: (702) 990-6448
10 Facsimile: (702) 990-6456
11 rsmith@radfordsmith.com
12 Attorneys for Plaintiff

DISTRICT COURT
CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI - KOGOD,

12 Plaintiff,

13 v.

14 DENNIS KOGOD,

15 Defendant.

CASE NO.: D-13-489442-D
DEPT NO.: G

FAMILY DIVISION

**PLAINTIFF'S TWENTY-SIXTH SUPPLEMENTAL PRODUCTION OF
DOCUMENTS PURSUANT TO NRCP 16.2**

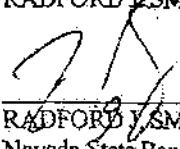
18 COMES NOW, Plaintiff, GABRIELLE CIOFFI - KOGOD, by and through her attorney of
19 record, RADFORD J. SMITH, ESQ. and GARIMA VARSHNEY, ESQ., of RADFORD J. SMITH,
20 CHARTERED, and hereby submits the following Twenty-sixth Supplemental Production of
21 Documents pursuant to NRCP 16.2.

<u>Exhibit Number</u>	<u>Description</u>	<u>Bates Label</u>
	<i>Credit Cards</i>	
1.	Banana Republic credit card account X4713 statements, dated: 03-04-16 through 04-04-16	14773-14777
2.	Discover credit card account X5161, statement, date range: 2-11-16 through 4-11-16	14778-14784

3.	TJX credit card account X6951, statement, date range: 04-25-16	14785-14786
4.	Nordstrom account X4992 statements, date range: 01-14-16 through 03-13-16	14787-14798
5.	Ann Taylor, Loft Love account X5363 statement, dated: 03-24-16	14799-14802
6.	Kohl's account X2557, statements, dated: 01-07-16	14803-14806
7.	Merrill Lynch credit card account X9577, statement, date range: 02-12-16 through 04-12-16	14807-14810
	<i>Banking</i>	
8.	Bank of America checking account X0129 statements, date range: 02-01-16 through 04-30-16	14811-14828
9.	Bank of America checking account X6446 statements, date range: 01-30-16 through 02-29-16	14829-14848
	<i>Investment</i>	
10.	Merrill Lynch investment account X0588, date range: 01-30-16 through 04-29-16	14849-15022
11.	UBS investment account X29GM statement, for March 2016	15023-15030
12.	UBS investment account X34GM statement, for March 2016	15031-15044
13.	UBS investment account X43GM statement, for March 2016	15045-15058

Dated this 6 day of May, 2016.

RADFORD J. SMITH, CHARTERED


 RADFORD J. SMITH, ESQ.
 Nevada State Bar No. 002791
 GARIMA VARSHNEY, ESQ.
 Nevada State Bar No. 011878
 2470 St. Rose Parkway, Suite 206
 Henderson, Nevada 89074
 (702) 990-6448
 Attorney for Plaintiff

1 CERTIFICATE OF SERVICE

2 I hereby certify that I am an employee of Radford J. Smith, Chartered ("the Firm"). I am
3 over the age of 18 and not a party to the within action. I am "readily familiar" with firm's practice
4 of collection and processing correspondence for mailing. Under the Firm's practice, mail is to be
5 deposited with the U.S. Postal Service on the same day as stated below, with postage thereon fully
6 prepaid.
7

8 I served the foregoing document described as "PLAINTIFF'S TWENTY-SIXTH
9 SUPPLEMENTAL PRODUCTION OF DOCUMENTS PURSUANT TO 16.2 NRCP" on this
10 6th day of May, 2016, to all interested parties as follows:
11

- 12
- 13 ☒ BY MAIL: Pursuant To NRCP 5(b), I placed a true copy thereof enclosed in a
14 sealed envelope addressed as follows;
- 15 ☐ BY FACSIMILE: Pursuant to EDCR 7.26, I transmitted a copy of the foregoing
16 document this date via telecopier to the facsimile number shown below;
- 17 ☒ BY ELECTRONIC SERVICE: I transmitted a copy of the foregoing document
18 this date via the Eighth Judicial District Court's electronic filing system;

19 Daniel Marks, Esq.
20 Law Office of Daniel Marks
21 610 South Ninth Street
22 Las Vegas NV 89101

23 
24 An Employee of Radford J. Smith, Chartered
25
26
27
28

EXHIBIT J

Nicole Young

From: Nicole Young
Sent: Thursday, June 16, 2016 11:09 AM
To: 'Garima Varshney'
Subject: RE: Kogod - Request for statements
Attachments: kogod ferrari.pdf

Garima and Rad:

We have produced all statements that we are required to produce. The trial concluded in February. Your position that statements from prior to February are missing is moot at this point. If you did not receive those statements, then you should have filed the appropriate motion prior to the trial and before the close of discovery. Discovery is now closed. In addition, our Closing Briefs are due on June 30th. Any analysis that you wanted your expert to complete should have been completed prior to trial in accordance with the expert disclosure deadlines. While we did agree to produce statements through the end of the trial that agreement was only made because the February statements were not available until after the trial was over. We were not agreeing to extend discovery past the date of the trial or past the expert disclosure deadline. At this point, your requests are harassing in nature and if you do file any motion relating to such statements we will file a countermotion for attorney's fees and costs because there is no basis for a motion to compel discovery after the trial has concluded.

Finally, please be advised that Dennis has sold the Ferrari for \$276,675.00 and will send Gabrielle a check for one-half of that amount. Additionally, the proceeds from the Canon home are in Dennis' Wells Fargo savings account. Since both parties agreed during the trial that Dennis would have that asset on his side of the division, your client should have no issue with this. Further, there are more than enough assets in the joint UBS accounts to ensure that Gabrielle receives her community share.

Should you have any further questions, please do not hesitate to contact our office.

Thanks!
Nicole

Nicole M. Young, Esq.
Associate Attorney
Law Office of Daniel Marks
610 South Ninth Street
Las Vegas, Nevada 89044
Telephone: (702) 386-0536
Facsimile: (702) 386-6812

From: Garima Varshney [mailto:gvarshney@radfordsmith.com]
Sent: Wednesday, June 15, 2016 2:15 PM
To: Nicole Young; Office
Cc: 'Gabrielle Cioffi-Kogod'; Joe Leauanae; Jenny Allen; Radford Smith
Subject: RE: Kogod - Request for statements

Nicole and Dan:

We have not received any of the documents referenced in my email below. We have previously asked for these documents numerous times. Without the documents requested herein, our analysis of Dennis' spending cannot be complete. The Court specifically asked Dennis to produce all statements from all bank accounts and credit card accounts through the date of Trial. Please let us know by the end of today, June 16 if your client will be supplementing his responses with the documents listed below. Please also provide us a timeframe within which we will receive these statements.

7/7/2016

08136

In the absence of hearing from you by the end of today, we will bring this request before the Court by way of an appropriate motion.

Sincerely,
Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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From: Garima Varshney
Sent: Monday, May 16, 2016 9:47 AM
To: 'Nicole Young' <NYoung@danielmarks.net>; office@danielmarks.net
Subject: FW: Kogod - Request for statements

Nicole:

We need the following additional statements from Dennis in order to complete the analysis through February 26, 2016. Please have him supplement.

1. UBS Financial account ending in x99
 - a. August 2015
2. UBS Financial account ending in x46
 - a. August 2015
3. UBS Financial account ending in x75
 - a. June 2015 through January 2016
4. Wells Fargo account ending in x5397
 - a. We need all cancelled checks from October 2015 through February 26, 2016. Please let me know if you would like me to provide a specific list of the missing cancelled checks.

7/7/2016

08137

5. Wells Fargo account ending in x8870
 - a. December 8, 2015 through January 8, 2016
6. American Express account ending in x0-83005
 - a. February 15, 2016 through February 26, 2016
7. American Express account ending in x0-723003
 - a. February 17, 2016 February 26, 2016
8. American Express account ending in x0-89008/x8-88000
 - a. February 24, 2016 through February 26, 2016
9. Visa Black Card account ending in x1588
 - a. December 7, 2015 through January 6, 2016
10. Wells Fargo account ending in x4727
 - a. April 15, 2014 through February 26, 2016
 - b. This account could potentially be closed but the last statement we received still showed a balance.
11. Voya Retirement Savings plan
 - a. October 2015
 - b. November 2015
12. Davita Mullin TBG
 - a. July 2015 through October 2015
 - b. December 2015
 - c. February 2016
13. Chase Health Savings Account ending in x1626
 - a. November 2, 2015 through February 26, 2016

Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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7/7/2016

08138

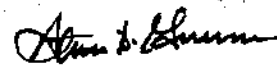
message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by reply email or by telephone (702) 990-6448, and immediately delete this message and all its attachments.

7/7/2016

08139

EXHIBIT K

NEOJ



CLERK OF THE COURT

DISTRICT COURT
CLARK COUNTY, NEVADA

GABRIELLE ROSE CIOFFI-KOGOD,)

Plaintiff,)

v.)

CASE NO. D-13-489442-D

DEPT NO. Q

DENNIS L. KOGOD,)

Defendant.)

NOTICE OF ENTRY OF ORDER

TO: ALL PARTIES AND/OR THEIR ATTORNEYS

Please take notice that an Order has been entered in the above-entitled matter, a copy of which is attached hereto. I hereby certify that on the above file stamped date, I caused a copy of this Notice of Entry of Order to be:

☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the Clerk's Office of, the following attorneys:

Radford Smith, Esq.

Daniel Marks, Esq.

/s/ Kimberly Weiss

Kimberly Weiss
Judicial Executive Assistant
Department Q

MYCE C. DUCKWORTH
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q
15 VEGAS, NEVADA 89101

1
2 ORDER


CLERK OF THE COURT

3
4 DISTRICT COURT
5
6 CLARK COUNTY, NEVADA

7 GABRIELLE ROSE CIOFFI-KOGOD,)

8 Plaintiff,)

9 v.)

CASE NO. D-13-489442-D

10 DENNIS L. KOGOD,)

DEPT NO. Q

11 Defendant.)
12
13

14 ORDER

15
16 This matter presently is under advisement pending each party submitting closing
17 briefs by June 30, 2016. Stipulation and Order (Jun. 15, 2016). As this Court awaits
18 the parties' submission of their closing briefs, this Court has engaged in the process of
19 thoroughly reviewing and analyzing the record and drafting findings, conclusions, and
20 orders. Indeed, an initial draft of the findings, conclusions and orders based on the
21 record before this Court is nearing completion pending this Court's receipt and review
22 of each party's closing brief.
23

24
25 The Court's focus and attention on preparing these findings, conclusions and
26 orders, however, was interrupted by Plaintiff's Motion to Compel Discovery, for
27 Sanctions, Attorney's Fees and Costs (Jun. 21, 2016) (herein after referred to as
28 "Motion to Compel"). As a result, this Court has diverted its time and attention on

KYCE C. DICKINSON
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q
18 VEGAS, NEVADA 89101

1
2 this case-concluding work to entertain issues raised by Plaintiff's Motion to Compel.
3 It is this Court's belief that the production of documents and information was
4 adequately addressed by the Court at the April 6, 2016 hearing and this Court expects
5 compliance with those directives. Nevertheless, in light of the impending deadline to
6 submit closing briefs, it is necessary for this Court to address the issues raised in the
7 Motion to Compel prior to receiving said briefs.
8

9
10 Accordingly, it is hereby ORDERED that the hearing scheduled on Plaintiff's
11 Motion to Compel is shortened to July 13, 2016 at 11:00 a.m. It is further ORDERED
12 that the deadline to submit closing briefs is SUSPENDED pending the July 13, 2016
13 hearing. It is further ORDERED that updated account statements reflecting account
14 values as of February 26, 2016 shall be produced by no later than July 5, 2016. These
15 updated statements with February 26, 2016 account values shall include statements
16 for any accounts referenced in marital balance sheets submitted to the Court or to be
17 considered as part of the division of assets. It is further ORDERED that said account
18 statements shall be marked for identification as exhibits (next in order) and provided
19 to the Court's Clerk by July 11, 2016.
20


21
22 It is further ORDERED that the parties shall also be prepared to discuss at the
23 July 13, 2016 hearing: Defendant's Summary Compensation Tables referenced in the
24 SEC filings admitted into the record (specifically Exhibits 92 and 94); Defendant's
25
26 ...
27 ...
28 ...

WYCK C. DUCKWORTH
DISTRICT JUDGE

FAMILY DIVISION, DEPT. D
LAS VEGAS, NEVADA 89101

1
2 summary Compensation Tables in relation to the parties' corresponding U.S. Individual
3 Income Tax Returns; and the amount of meal and travel reimbursement received by
4 Dennis from DaVita.
5

6 DATED this 28th day of June, 2016.
7

8
9 
10 BRYCE C. DUCKWORTH
11 DISTRICT COURT JUDGE
12 DEPARTMENT Q
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BRYCE C. DUCKWORTH
DISTRICT JUDGE
FAMILY DIVISION, DEPT. Q
LAS VEGAS, NEVADA 89101

EXHIBIT L

1 DANIEL MARKS, ESQ.
2 Nevada State Bar No. 002003
3 NICOLE M. YOUNG, ESQ.
4 Nevada State Bar No. 12659
5 610 South Ninth Street
6 Las Vegas, Nevada 89101
7 (702) 386-0536; FAX: (702) 386-6812
8 Attorneys for Defendant

9 DISTRICT COURT
10 CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D
Dept. No. Q

12 Plaintiff,

13 vs.

14 DENNIS KOGOD,

15 Defendant.

16 **DEFENDANT'S SUPPLEMENTAL POST-TRIAL DISCLOSURE OF DOCUMENTS**

17 COMES NOW the Defendant Dennis Kogod, by and through his counsel, Daniel Marks, Esq.,
18 and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby submits his Supplemental
19 Post-Trial Disclosure of Documents (all supplemental documents are listed in bold) for the purpose of
20 disclosing account balances through the final date of trial, which was February 26, 2016, as follows:

21 **Production of Documents**


- 22 1. February 2016 UBS account statements for accounts ending 43, 34, 45, 99, 46, and 27,
23 attached hereto at Bate Stamps PT00001-PT0078.
- 24 2. Wells Fargo PMA Package account ending 5397 statement from 02/01/16 through
25 02/29/16, attached hereto at Bate Stamps PT0079-PT0088.
- 26 3. Wells Fargo Checking account ending 8870 statements from 02/06/16 through 03/07/16,
27 attached hereto at Bate Stamps PT0089-PT0091.
- 28 4. Wells Fargo Visa account ending 1032 statements from 1/16/15 through 03/15/16 ,
attached hereto at Bate Stamps PT0092-PT0103.

////

- 1 5. American Express Platinum account ending 9008 statements from 01/26/16 through
2 02/23/16, attached hereto at Bate Stamps PT0104-PT0114.
- 3 6. American Express Centurion account ending 3005 statements from 01/16/16 through
4 02/14/16, attached hereto at Bate Stamps PT0115-PT0128.
- 5 7. American Express Optima account ending 2003 statements from 01/19/16 through
6 02/16/16, attached hereto at Bate Stamps PT0129-PT0140.
- 7 8. Master Card Black Card account ending 1588 statements from February of 2016, attached
8 hereto at Bate Stamps PT0141-PT0146.
- 9 9. Voya DaVita Retirement Savings Plan statement from 01/01/16 through 03/31/16,
10 attached hereto at Bate Stamps PT0147-PT0149.
- 11 10. DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February
12 of 2015, attached hereto at Bate Stamps PT0150-PT0152.
- 13 11. Cigna Health Savings Plan account balance as of February 26, 2016, attached hereto at
14 Bate Stamps PT0153-PT0156.
- 15 12. February 2016 UBS Resource Management Account Statement for account ending 75,
16 attached hereto at Bate Stamp PT0157-PT0162.
- 17 13. Principal Life Insurance Company Statement of Coverage as of February 26, 2016,
18 attached hereto at Bate Stamp PT0163-PT0164.
- 19 14. UBS Account Summary for account ending 17, showing no value as of February 26,
20 2016, attached hereto at Bate Stamp PT0165.
- 21 15. February 2016 UBS account statement for account ending 75, attached hereto at
22 Bate Stamps PT0166-PT0171.
- 23 16. American Express Platinum account ending 9008 statements from 02/24/16 through
24 03/25/16, attached hereto at Bate Stamps PT0172-PT0180.
- 25 17. American Express Centurion account ending 3005 statements from 02/15/16
26 through 03/16/16, attached hereto at Bate Stamps PT0181-PT0189.
- 27 18. American Express Optima account ending 2003 statements from 02/17/16 through
28 03/18/16, attached hereto at Bate Stamps PT0190-PT0194.

- 1 19. DaVita Stock Award Grant Statement, exercisable as of 06/01/2016, attached hereto
2 at Bate Stamps PT0195-PT0196.
3 20. Documents regarding sale of Ferrari, attached hereto at Bate Stamps PT0197-
4 PT0198.
5 21. May 2016 UBS account statements for accounts ending 76, 43, 45 and 34 (joint
6 accounts), attached hereto at Bate Stamps PT0199-PT0242.

7 DATED this 1st day of July, 2016.

8 LAW OFFICE OF DANIEL MARKS
9 

10 DANIEL MARKS, ESQ.
11 Nevada State Bar No. 002003
12 NICOLE M. YOUNG
13 Nevada Bar No. 12659
14 610 South Ninth Street
15 Las Vegas, Nevada 89101
16 Attorneys for Defendant
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the LAW OFFICES OF DANIEL MARKS, and that on the 1st day of July, 2016, I did deposit in the United States Post Office, at Las Vegas, Nevada, in a sealed envelope with first class postage fully prepaid thereon, a true and correct copy of the foregoing **DEFENDANT'S SUPPLEMENTAL POST-TRIAL DISCLOSURE OF DOCUMENTS**, addressed as follows:

Radford J. Smith, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

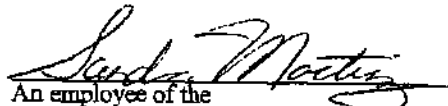

An employee of the
LAW OFFICE OF DANIEL MARKS

EXHIBIT M

1 SUPP
2 RADFORD J. SMITH, CHARTERED
3 RADFORD J. SMITH, ESQ.
4 Nevada State Bar No. 002791
5 GARIMA VARSHNEY, ESQ.
6 Nevada Bar No. 011878
7 KIMBERLY A. MEDINA, ESQ.
8 Nevada State Bar No. 014085
9 2470 St. Rose Parkway, Suite 206
10 Henderson, NV 89074
11 Telephone: (702) 990-6448
12 Facsimile: (702) 990-6456
13 rsmith@radfordsmith.com
14 Attorneys for Plaintiff

DISTRICT COURT
CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI - KOGOD,

12 Plaintiff,

13 v.

14 DENNIS KOGOD,

15 Defendant.

CASE NO.: D-13-489442-D
DEPT NO.: Q

FAMILY DIVISION

SUPPLEMENT TO PLAINTIFF'S TRIAL EXHIBIT NOTEBOOK

18 TO: DENNIS KOGOD, Defendant; and

19 TO: DANIEL MARKS, ESQ., Attorney for Defendant

20 Plaintiff GABRIELLE KOGOD, by and through her attorney, RADFORD J. SMITH,
21 ESQ., of the law firm of RADFORD J. SMITH, CHARTERED, and hereby submits this Supplement
22 to her Trial Exhibit Notebook.

Exhibit Number	Description
108.	Gabrielle Kogod - Ann Taylor Loft X5363, dated February 22, 2016
109.	Gabrielle Kogod - Banana Republic Luxe X4713, dated March 4, 2016
110.	Gabrielle Kogod - Discover X5161, dated February 11, 2016

111.	Gabrielle Kogod - Discover X5161, dated March 11, 2016
112.	Gabrielle Kogod - Kohls X2557, dated January 7, 2016
113.	Gabrielle Kogod - Kohls X2557, dated February 5, 2016
114.	Gabrielle Kogod - Amex X9677, dated February 12, 2016
115.	Gabrielle Kogod - Nordstrom X992, dated February 11, 2016
116.	Gabrielle Kogod - Nordstrom X992, dated March 13, 2016

Dated this 1st day of July, 2016.

RADFORD J. SMITH, CHARTERED



RADFORD J. SMITH, ESQ.

Nevada Bar No. 002791

KIMBERLY A. MEDINA, ESQ.

Nevada Bar No. 014085

2470 St. Rose Parkway, Suite 206

Henderson, Nevada 89074

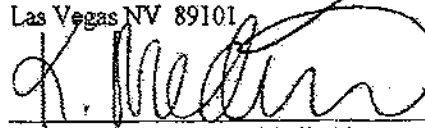
1 CERTIFICATE OF SERVICE

2 I hereby certify that I am an employee of Radford J. Smith, Chartered ("the Firm"). I am
3 over the age of 18 and not a party to the within action. I am "readily familiar" with firm's practice
4 of collection and processing correspondence for mailing. Under the Firm's practice, mail is to be
5 deposited with the U.S. Postal Service on the same day as stated below, with postage thereon fully
6 prepaid.
7

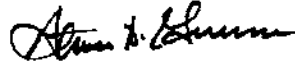
8 I served the foregoing document described as "SUPPLEMENT TO PLAINTIFF'S TRIAL
9 EXHIBIT NOTEBOOK." on this 5th day of July, 2016, to all interested parties by way of the
10 Eighth Judicial District Court's electronic filing system and as follows:
11

- 12 ☒ BY MAIL: Pursuant To NRCP 5(b), I placed a true copy thereof enclosed in a
13 sealed envelope addressed as follows;
14 ☐ BY FACSIMILE: Pursuant to EDCR 7.26, I transmitted a copy of the foregoing
15 document this date via telecopier to the facsimile number shown below;
16 ☐ BY CERTIFIED MAIL: I placed a true copy thereof enclosed in a sealed
17 envelope, return receipt requested, addressed as follows:

18 Dan Marks, Esq.
19 Law Office of Daniel Marks
20 610 South Ninth Street
21 Las Vegas NV 89101

22 

23 An employee of Radford J. Smith, Chartered
24
25
26
27
28


CLERK OF THE COURT

1 RPLY
2 RADFORD J. SMITH, CHARTERED
3 RADFORD J. SMITH, ESQ.
4 Nevada Bar No. 002791
5 GARIMA VARSHNEY, ESQ.
6 Nevada Bar No. 011878
7 2470 St. Rose Parkway, Suite 206
8 Henderson, NV 89074
9 Telephone: (702) 990-6448
10 Facsimile: (702) 990-6456
11 rsmith@radfordsmith.com
12 Attorneys Plaintiff

DISTRICT COURT
CLARK COUNTY, NEVADA

9 GABRIELLE CIOFFI - KOGOD,

10 Plaintiff,

11 v.

12 DENNIS KOGOD,

13 Defendant.

CASE NO.: D-13-489442-D
DEPT NO.: Q

FAMILY DIVISION

14 NOTICE: PURSUANT TO EDCR 5.25(b) YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS
15 MOTION WITH THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF
16 YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE TO FILE A
17 WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10) DAYS OF YOUR RECEIPT OF
18 THIS MOTION MAY RESULT IN THE REQUESTED RELIEF BEING GRANTED BY THE COURT WITHOUT
19 HEARING PRIOR TO THE SCHEDULED HEARING DATE.

17 REPLY TO PLAINTIFF'S MOTION TO COMPEL DISCOVERY, FOR SANCTIONS,
18 ATTORNEY'S FEES AND COSTS AND OPPOSITION TO COUNTERMOTION FOR
19 SANCTIONS, ATTORNEY'S FEES AND COSTS

20 DATE OF HEARING: July 13, 2016

21 TIME OF HEARING: 11:00 a.m.

22 COMES NOW, Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her
23 attorneys, Radford J. Smith, Esq. and Garima Varshney, Esq., of Radford J. Smith, Chartered, and
24 submits the following Reply in support of her Motion to Compel Discovery, for Sanctions, Attorney's
25 Fees and Costs and Opposition to Countermotion for Sanctions, Attorney's Fees and Costs.

26 Exhibit "1" – Email from Ms. Varshney to Mr. Jimmerson dated May 1, 2015

Exhibit "2" – Email from Ms. Varshney to Mr. Marks dated July 20, 2015

- 1 Exhibit "3" – Email from Ms. Varshney to Mr. Marks dated August 5, 2015
2 Exhibit "4" – Email from Ms. Varshney to Mr. Marks dated September 2, 2015
3 Exhibit "5" – Email from Ms. Varshney to Mr. Marks dated December 8, 2015
4 Exhibit "6" – Email from Ms. Varshney to Mr. Marks dated May 6, 2016

5 Dated this th 13 day of July, 2016.

6 RADFORD J. SMITH, CHARTERED

7 *Garima Varshney*
8 RADFORD J. SMITH, ESQ.

9 Nevada State Bar No. 2791

10 GARIMA VARSHNEY, ESQ.

11 Nevada State Bar No. 011878

12 2470 St. Rose Parkway, Suite 206

13 Henderson, Nevada 89074

14 *Attorney for Plaintiff*
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith Chartered ("the Firm"). I am over the age of 18 and not a party to the within action.

I served the foregoing document described as "**REPLY TO PLAINTIFF'S MOTION TO COMPEL DISCOVERY, FOR SANCTIONS, ATTORNEY'S FEES AND COSTS AND OPPOSITION TO COUNTERMOTION FOR SANCTIONS, ATTORNEY'S FEES AND COSTS**" on July 13, 2016, to all interested parties by way of the Eighth Judicial District Court's electronic filing system.

Dan Marks, Esq.
Law Office of Daniel Marks
610 South Ninth Street
Las Vegas NV 89101


An employee of Radford J. Smith, Chartered

EXHIBIT “1”

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:08PM

Printed By: GVARSHNEY

Date 5/01/2015 Time 4:34PM Duration 0.00 (hours) Code Client
Subject Re: Kogod - List of Missing bank, investment and credit card st Staff Garima Varshney
Client James J. Jimmerson MatterRef Kogod v. Kogod MatterNo D13-489442-D
From GVARSHNEY
To James J. Jimmerson, Esq. <jjj@jimmersonhansen.com>
CC To Sharon Hill <sh@jimmersonhansen.com>; Michael C. Flaxman <mcf@jimmersonhansen.com>; RSMITH; Gal
BCC To
Reminders (days before) Follow Done Notify Hide Trigger Private Status
Custom1 Custom3
Custom2 Custom4

Here is the updated list as of April 23, 2015.

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Pkwy., Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

--- Original Message ---

To: James J. Jimmerson, Esq. <jjj@jimmersonhansen.com>
Cc: Sharon Hill <sh@jimmersonhansen.com>; Michael C. Flaxman
<mcf@jimmersonhansen.com>; RSMITH; Gabrielle Kogod <gcioffikogod@yahoo.com>
From: GVARSHNEY
Sent: 5/01/2015 3:56PM
Subject: Re: Kogod - List of Missing bank, investment and credit card statements

>> Dear Jim and Michael:

>>

>> Attached herewith please find spreadsheets prepared by Anthem Forensics
>> referencing the statements from bank accounts, investment accounts and credit card
>> accounts that we are still missing. It is my understanding that Mr. Kogod will be
>> providing us the complete UBS account statements. When we receive those
>> statements, we'll update this list. Please advise us on the status of the UBS account
>> statements and also provide us the missing statements referenced in the attached
>> spreadsheet.

>>

>> Thank you.

>>

>> -Garima

>>

>> Garima Varshney, Esq.
>> Radford J. Smith, Chartered
>> 2470 St. Rose Pkwy., Suite 206
>> Henderson, Nevada 89074
>> Phone (702) 990-6448
>> Facsimile (702) 990-6456
>>

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:08PM

Printed By: GVARSHNEY

Kogod v. Kogod
Las Vegas, Nevada

AF DOCUMENTATION REQUEST - AS OF APRIL 23, 2015 (THE X'ED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)

Updated as of April 23, 2015

					2008											
Ref	Account Holder	Institution	Account Type	Account Number	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
BANK/INVESTMENT ACCOUNTS																
1	Gabrielle Cioffi-Kogod POD Eugene J Cioffi POD Cassandra T Cioffi	Bank of America	Premium Adv Tiered Interest Chg	00496735 0129			M	M	M	M	M	M	M	M	M	M
2	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Bank of America	Premium Adv Tiered Interest Chg	00496726 6446			M	M	M	M	M	M	M	M	M	M
3	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	W81-38350			M	M	M	M	M	M	M	M	M	M
4	Dennis Kogod C/O Davite, Inc.	UBS Financial Services Inc.	Pledged Coll Acct-FBO UBA Bank USA	F9132743 GIM												
5	Dennis Kogod C/O Davite, Inc.	UBS Financial Services Inc.	Investment Account	FN 33134 GIM												
6	Dennis Kogod	UBS Bank USA	Pre-Set Variable Credit Line	x27 GIM												
7	Dennis Kogod	UBS Financial Services Inc.	Stock Option	x99 GIM												
8	Dennis Kogod C/O Davite, Inc.	UBS Financial Services Inc.	Investment Account	x45 GIM												
9	Dennis Kogod C/O Davite, Inc.	UBS Financial Services Inc.	Refund IRA	x36 GIM												
10	Jeffrey M Welles, TIC For the Davite Trust DTD 06/25/2013	UBS Financial Services Inc.	Investment Account	x75 GIM												
11	Dennis L Kogod	Wells Fargo	Plus Prime Checking Account	x5397												
12	Dennis L Kogod	Wells Fargo	High Yield Savings	x5253												
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	x3820												
14	Dennis L Kogod	Wells Fargo	Brokerage	83133600												
CREDIT CARD ACCOUNTS - DENNIS KOGOD																
15	Dennis L Kogod	American Express	Centurion Card	x013009 40 82007												
16	Dennis L Kogod	American Express	The Optima Card	x5723005			M	M	M	M	M	M	M	M	M	M
17	Dennis L Kogod	American Express	Platinum Card	x058008 40 89000			M	M	M	M	M	M	M	M	M	M
18	Dennis L Kogod	Visa	Black Card	x9332												
19	Dennis L Kogod	Wells Fargo	Visa	x47271												
20	Dennis L Kogod	Wells Fargo	Visa	x2102												
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD																
21	Gabrielle Cioffi-Kogod	Bank of America	store credit card	4479931009 64 4713												
22	unknown	Discover	credit card	x4205												
23	Gabrielle Cioffi-Kogod	Kohl's	store credit card	x360582557												
24	unknown	Love Loft	store credit card	x4667608300 8363												
25	Gabrielle Cioffi-Kogod	Merrill Lynch Wealth Management/American Express	credit card	x747600 5073877												
26	Gabrielle Cioffi-Kogod	Walmart	store credit card	x894												
27	unknown	Heiman Marcus	store credit card	x00000799 1129 2008												
28	unknown	TIM Rewards	store credit card	x2211 6050 0085 6907												
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS																
29	Gabrielle Cioffi-Kogod	Merrill Lynch	CMS Account	765-10637												
30	Gabrielle Cioffi-Kogod	Merrill Lynch	Investment Account	765-11049												
31	Dennis Lee Kogod TTEE Gabrielle R Cioffi- Kogod TTEE	Merrill Lynch	Investment Account	765-10586												
32	Dennis Lee Kogod TTEE Gabrielle R Cioffi- Kogod TTEE	Merrill Lynch	CRS for Trust-Sub Account	765-10093												
33	Dennis L Kogod	Davite C/O T. Rowe Price	Retirement Savings Plan	unknown												
34	Dennis L Kogod	Davite C/O T. Rowe Price	Exec Retirement Plan	unknown												
35	Dennis Kogod	Fidelity Investments	401k Plan	unknown												
36	Gabrielle Cioffi-Kogod	Fidelity Investments	Dignity Health 401(a) and 403(b) Supplemental Retirement Plans	unknown												
37	Dennis L Kogod	Chase	Omega Choice Fund Health Savings Account	39702503 3626												

Legend	
Symbol	Description
X	Anthem Forensics has one or more pages from this statement, but not the complete statement.
M	Anthem Forensics has the periodic statement.
MM	Anthem Forensics has a statement containing more than one month of information.
Q	Anthem Forensics has the quarterly statement.
Y	Anthem Forensics has the yearly statement.
Blank	This document needs to be requested; Anthem Forensics does not have this document.
	Account appears to be closed during this time period.
	Account is closed during this time period.
	Unusual beginning/ending dates.
	Missing/incomplete account statement.

Kogod v. Kogod
Las Vegas, Nevada

AF DOCUMENTATION REQUEST - AS OF APRIL 23, 2015 (THE RED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)
REF: DATE: 15 APR 2015

					2009											
Ref	Account Holder	Institution	Account Type	Account Number	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
BANK/INVESTMENT ACCOUNTS																
1	Gabrielle Cioffi-Kogod POD Eugene J Cioffi POD Cassandra N Cioffi	Bank of America	Premium Adv Traced Interest Chg	00496735 0329	M	M	M	M	M	M	M	M	M	M	M	M
2	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Bank of America	Premium Adv Traced Interest Chg	00496726 6446	M	M	M	M	M	M	M	M	M	M	M	M
3	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	W8L-083550	M	M	M	M	M	M	M	M	M	M	M	M
4	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Paid Coll Acct-FBO USA Bank USA	FN 12743 GM												
5	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	FN 13134 GM												
6	Dennis Kogod	UBS Bank USA	Premier Variable Credit Line	x27 GM												
7	Dennis Kogod	UBS Financial Services Inc.	Stock Option	x59 GM												
8	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	x45 GM												
9	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Rollover IRA	x46 GM												
10	Jeffrey M Weiss, TTE For the Dennis Trust DTD 08/25/2013	UBS Financial Services Inc.	Investment Account	x75 GM												
11	Dennis L Kogod	Wells Fargo	PMA Prime Checking Account	x5397												
12	Dennis L Kogod	Wells Fargo	High Yield Savings	x6253												
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	x8870												
14	Dennis L Kogod	Wells Fargo	Brokerage	99132990												
CREDIT CARD ACCOUNTS - DENNIS KOGOD																
15	Dennis L Kogod	American Express	Centurion Card	10001009/10 02007	M	M	M	M	M	M	M	M	M	M	M	M
16	Dennis L Kogod	American Express	The Optima Card	5772003	M	M	M	M	M	M	M	M	M	M	M	M
17	Dennis L Kogod	American Express	Platinum Card	10001009/10 02009	M	M	M	M	M	M	M	M	M	M	M	M
18	Dennis L Kogod	Visa	Black Card	x655												
19	Dennis L Kogod	Wells Fargo	Visa	x4732												
20	Dennis L Kogod	Wells Fargo	Visa	x1092												
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD																
21	Gabrielle Cioffi-Kogod	Ignora Republic	store credit card	447993100364 4213												
22	unknown	Discover	credit card	x4005												
23	Gabrielle Cioffi-Kogod	Kohl's	store credit card	111038054 2957												
24	unknown	Love Loft	store credit card	576676493504 5355												
25	Gabrielle Cioffi-Kogod	Merrill Lynch Wealth Management/American Express	credit card	9707201507 1877												
26	Gabrielle Cioffi-Kogod	Nordstrom	store credit card	x492												
27	unknown	Neiman Marcus	store credit card	00000479123 7808												
28	unknown	TK Rewards	store credit card	5243-8627-0488-4951												
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS																
29	Gabrielle Cioffi-Kogod	Merrill Lynch	CMS Account	705-10697												
30	Gabrielle Cioffi-Kogod	Merrill Lynch	Investment Account	705-11040												
31	Dennis Lee Kogod TTEE Gabrielle R Cioffi- Kogod TTEE	Merrill Lynch	Investment Account	705-10589												
32	Dennis Lee Kogod TTEE Gabrielle R Cioffi- Kogod TTEE	Merrill Lynch	CMS for Trust-Sub Account	705-10093												
33	Dennis L Kogod	Davita C/O T. Rowe Price	Retirement Savings Plan	unknown												
34	Dennis L Kogod	Davita C/O T. Rowe Price	Exec Retirement Plan	unknown												
35	Dennis Kogod	Fidelity Investments	401K Plan	unknown												
36	Gabrielle Cioffi-Kogod	Fidelity Investments	Dignity Health 401(a) and 403(b) Supplemental Retirement Plans	unknown												
37	Dennis L Kogod	Chase	CIGNA Chase Fund Health Savings Account	99702503 1626												

Legend	
Symbol	Description
0	Anthem Forensics has one or more pages from this statement, but not the complete statement.
M	Anthem Forensics has the periodic statement.
MM	Anthem Forensics has a statement containing more than one or each of information.
Q	Anthem Forensics has the quarterly statement.
Y	Anthem Forensics has the yearly statement.
Blank	This document needs to be requested. Anthem Forensics does not have this document.
	Account appears to be closed during this time period.
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	Unusual beginning/ending dates
	Missing/incomplete account statement

Kogod v. Kogod
Las Vegas, Nevada

AF DOCUMENTATION REQUEST - AS OF APRIL 22, 2015 (THE RED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)
UPDATED AS OF APRIL 24, 2015

					2010											
Ref	Account Holder	Institution	Account Type	Account Number	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
BANK/INVESTMENT ACCOUNTS																
1	Gabrielle Cloff-Kogod POD Eugene I Cloff POD Cassandra N Cloff	Bank of America	Premium Adv Tiered Interest Chg	00896733 0329	M	M	M	M	M	M	M	M	M	M	M	M
2	Dennis Lee Kogod TTEE Gabrielle Cloff-Kogod TTEE	Bank of America	Premium Adv Tiered Interest Chg	00496726 8446	M	M	M	M	M	M	M	M	M	M	M	M
3	Dennis Lee Kogod TTEE Gabrielle Cloff-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	W81-083550	M	M	M	M	M	M						
4	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Fixed Coll Acct-730 USA Bank USA	FN 32743 JM												
5	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	FN 13194 GM												
6	Dennis Kogod	UBS Bank USA	Primer Variable Credit Line	x27 GM												
7	Dennis Kogod	UBS Financial Services Inc.	Stock Option	x99 GM												
8	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	x45 GM												
9	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Rollover RA	x45 GM												
10	Jeffrey M Wells, TTEE For the Denise Trust DTD 06/25/2013	UBS Financial Services Inc.	Investment Account	x75 GM												
11	Dennis L Kogod	Wells Fargo	PMA Prime Checking Account	x5397					M	M	M	M	M	M	M	M
12	Dennis L Kogod	Wells Fargo	High Yield Savings	x0253					M	M	M	M	M	M	M	M
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	x8075										M	M	M
14	Dennis L Kogod	Wells Fargo	Brokerage	88133600											M	M
CREDIT CARD ACCOUNTS - DENNIS KOGOD																
15	Dennis L Kogod	American Express	Capetion Card	15-81609-0087607												
16	Dennis L Kogod	American Express	The Optima Card	87933003	M	M	M	M	M	M	M	M	M	M	M	M
17	Dennis L Kogod	American Express	Platinum Card	28-89088-88-88296	M	M	M	M	M	M	M	M	M	M	M	M
18	Dennis L Kogod	Visa	Black Card	x3327	M	M	M	M	M	M	M	M	M	M	M	M
19	Dennis L Kogod	Wells Fargo	Visa	x0717												
20	Dennis L Kogod	Wells Fargo	Visa	x1177												
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD																
21	Gabrielle Cloff-Kogod	Banana Republic	store credit card	447993100964 4713												
22	unknown	Discover	credit card	x 24205												
23	Gabrielle Cloff-Kogod	Kohl's	store credit card	006058 5553												
24	unknown	Love Loft	store credit card	346874002501 5853												
25	Gabrielle Cloff-Kogod	Merrill Lynch Wealth Management/American Express	credit card	37472201807 9477												
26	Gabrielle Cloff-Kogod	Kordstrom	store credit card	x931												
27	unknown	Harmon Metrics	store credit card	0000-9778-1120-2808												
28	unknown	TXI Rewards	store credit card	5243-6630-0496-8491												
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS																
29	Gabrielle Cloff-Kogod	Merrill Lynch	QAS Account	765-10637												
30	Gabrielle Cloff-Kogod	Merrill Lynch	Investment Account	765-11040												
31	Dennis Lee Kogod TTEE Gabrielle R Cloff- Kogod TTEE	Merrill Lynch	Investment Account	765-10528												
32	Dennis Lee Kogod TTEE Gabrielle R Cloff- Kogod TTEE	Merrill Lynch	QAS for Trust-Sub Account	765-10093												
33	Dennis L Kogod	Davita C/O T. Rowe Price	Retirement Savings Plan	unknown										M	Q	Q
34	Dennis L Kogod	Davita C/O T. Rowe Price	Engg Retirement Plan	unknown										M	Q	Q
35	Dennis Kogod	Facility Investments	401K Plan	unknown												
36	Gabrielle Cloff-Kogod	Facility Investments	Dignity Health 401(a) and 403(b) Supplemental Retirement Plans	unknown												
37	Dennis L Kogod	Chase	CIGNA Choice Fund Health Savings Account	39702593 1626	M	M										

Legend	
Symbol	Description
O	Anthem Forensics has one or more pages from this statement, but not the complete statement.
M	Anthem Forensics has the periodic statement.
MM	Anthem Forensics has a statement containing more than one month of information.
Q	Anthem Forensics has the quarterly statement.
Y	Anthem Forensics has the yearly statement.
Blank	This document needs to be requested, Anthem Forensics does not have this document.
	Account appears to be closed during this nine period.
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	Unusual beginning/ending dates.
	Missing/incomplete account statement.

Kogod v. Kogod
Las Vegas, Nevada

AT DOCUMENTATION REQUEST - AS OF APRIL 23, 2015 (THE RED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)
RE DATED AS OF APRIL 24, 2015

Ref	Account Holder	Institution	Account Type	Account Number	2011											
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
BANK/INVESTMENT ACCOUNTS																
1	Gabrielle Cioffi-Kogod P/O Eugene J Cioffi P/O Cassandra M Cioffi	Bank of America	Premium Adv Tiered Interest Chg	00496735 0129	M	M	M	M	M	M	M	M	M	M	M	M
2	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Bank of America	Premium Adv Tiered Interest Chg	00496726 6446	M	M	N	M	M	M	M	M	M	M	M	M
3	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	W81-08550												
4	Dennis Kogod C/O Davita, Inc.	USF Financial Services Inc.	Pledge Coll-Acc-PBO USA Bank USA	FN 12793 GM						M	M	M	M	M	M	M
5	Dennis Kogod C/O Davita, Inc.	USF Financial Services Inc.	Investment Account	FN 13134 GM				M	M	M	M	M	M	M	M	M
6	Dennis Kogod	USF Bank USA	Premier Variable Credit Line	X27 GM												
7	Dennis Kogod	USF Financial Services Inc.	Stock Option	X99 GM												
8	Dennis Kogod C/O Davita, Inc.	USF Financial Services Inc.	Investment Account	X45 GM		M	M	M	M	M	M	M	M	M	M	M
9	Dennis Kogod C/O Davita, Inc.	USF Financial Services Inc.	Rollover IRA	X06 GM				M	M	M	M	M	M	M	M	M
10	Jeffrey M Weiss, TTEE For the Davita Trust DTD 06/25/2013	USF Financial Services Inc.	Investment Account	X75 GM												
11	Dennis L Kogod	Wells Fargo	PMA Prime Checking Account	X5997	M	M	M	M	M	M	M	M	M	M	M	M
12	Dennis L Kogod	Wells Fargo	High Yield Savings	X6252	M	M	M	M	M	M	M	M	M	M	M	M
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	X9276	M	M		M	M	M	M	M	M	M	M	M
14	Dennis L Kogod	Wells Fargo	Brokerage	89139900	M	M	M									
CREDIT CARD ACCOUNTS - DENNIS KOGOD																
15	Dennis L Kogod	American Express	Centurion Card	X01010916-07007	M	M	M	M	M	M	M	M	M	M	M	M
16	Dennis L Kogod	American Express	The Opinium Card	X0725083	M	M	M	M	M	M	M	M	M	M	M	M
17	Dennis L Kogod	American Express	Platinum Card	X8-8900618-88000	M	M	M	M	M	M	M	M	M	M	M	M
18	Dennis L Kogod	Visa	Black Card	X03832	M	M	M	M	M	M	M	M	M	M	M	M
19	Dennis L Kogod	Wells Fargo	Visa	X0727	M											
20	Dennis L Kogod	Wells Fargo	Visa	X0727	M											
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD																
21	Gabrielle Cioffi-Kogod	Banana Republic	store credit card	447993100384 4713												
22	unknown	Discover	credit card	X42057												
23	Gabrielle Cioffi-Kogod	Kohl's	store credit card	0360562557												
24	unknown	Love Loft	store credit card	X06678009004 2383												
25	Gabrielle Cioffi-Kogod	Merrill Lynch Wealth Management/American Express	credit card	37872001507 66												
26	Gabrielle Cioffi-Kogod	Nordstrom	store credit card	X962												
27	unknown	Neiman Marcus	store credit card	0000-0476-8115-1908												
28	unknown	TD Rewards	store credit card	5283568102028 6851												
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS																
29	Gabrielle Cioffi-Kogod	Merrill Lynch	CMS Account	705-10637												
30	Gabrielle Cioffi-Kogod	Merrill Lynch	Investment Account	705-11040												
31	Dennis Lee Kogod TTEE Gabrielle R Cioffi- Kogod TTEE	Merrill Lynch	Investment Account	705-10886												
32	Dennis Lee Kogod TTEE Gabrielle R Cioffi- Kogod TTEE	Merrill Lynch	CMS for Trust-Sub Account	705-10093												
33	Dennis L Kogod	Davita C/O T. Rowe Price	Retirement Savings Plan	unknown	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q
34	Dennis L Kogod	Davita C/O T. Rowe Price	Exec Retirement Plan	unknown	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q
35	Dennis Kogod	Fidelity Investments	401K Plan	unknown												
36	Gabrielle Cioffi-Kogod	Fidelity Investments	Dignity Health 401(a) and 408(a) Supplemental Retirement Plans	unknown												
37	Dennis L Kogod	Chase	CIGNA Choice Fund Health Savings Account	39702593 1626												

Legend	
Symbol	Description
Q	Anthem Forensics has one or more pages from this statement, but not the complete statement.
M	Anthem Forensics has the periodic statement.
N/A	Anthem Forensics has a statement containing more than one month of information.
Q	Anthem Forensics has the quarterly statement.
Y	Anthem Forensics has the yearly statement.
Blank	This document needs to be requested. Anthem Forensics does not have this document.
	Account appears to be closed during this time period.
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	Missing/incomplete account statement

Kogod v. Kogod
Las Vegas, Nevada

AT DOCUMENTATION REQUEST - AS OF APRIL 23, 2012 (THE RED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)
OPENED AS OF APRIL 24, 2012

					2012											
Ref	Account Holder	Institution	Account Type	Account Number	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
BANK/INVESTMENT ACCOUNTS																
1	Gabrielle Clorff-Kogod POB Eugene J Clorff POB Cassandra H Clorff	Bank of America	Premium Adv Thred Interest Chg	00496735 6129	M	M	M	M	M	M	M	M	M	M	M	M
2	Dennis Lee Kogod TTEE Gabrielle Clorff-Kogod TTEE	Bank of America	Premium Adv Thred Interest Chg	00496726 6445	M	M	M	M	M	M	M	M	M	M	M	M
3	Dennis Lee Kogod TTEE Gabrielle Clorff-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	WS1-083550												
4	Dennis Kogod C/O Davila, Inc.	UBS Financial Services Inc.	Plag'd Coll Acct-FBO UBA Bank USA	FN 12745 GM	M	M	M	M	M	M	M	M	M	M	M	M
5	Dennis Kogod C/O Davila, Inc.	UBS Financial Services Inc.	Investment Account	FN 13134 GM	M	M	M	M	M	M	M	M	M	M	M	M
6	Dennis Kogod	UBS Bank USA	Premier Variable Credit Line	x27 GM	M	M	M	M	M	M	M	M	M	M	M	M
7	Dennis Kogod	UBS Financial Services Inc.	Stock Option	x98 GM	M	M	M	M	M	M	M	M	M	M	M	M
8	Dennis Kogod C/O Davila, Inc.	UBS Financial Services Inc.	Investment Account	x45 GM	M	M	M	M	M	M	M	M	M	M	M	M
9	Dennis Kogod C/O Davila, Inc.	UBS Financial Services Inc.	Rollover IRA	x46 GM	M	M	M	M	M	M	M	M	M	M	M	M
10	Jeffrey M Weiss, TTE For the Denika Trust DTD 06/30/2013	UBS Financial Services Inc.	Investment Account	x75 GM												
11	Dennis L Kogod	Wells Fargo	PRIMA Prime Checking Accounts	x5397	M	M	M		M	M	M	M	M	M	M	M
12	Dennis L Kogod	Wells Fargo	High Yield Savings	x6253	M	M	M		M	M	M	M	M	M	M	M
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	x8820	M	M		M	M	M	M	M	M	M	M	M
14	Dennis L Kogod	Wells Fargo	Brokerage	89133600												
CREDIT CARD ACCOUNTS - DENNIS KOGOD																
15	Dennis L Kogod	American Express	Centurion Card	3787300100364 4713	M	M	M	M	M	M	M	M	M	M	M	M
16	Dennis L Kogod	American Express	The Optima Card	5723005	M	M	M	M	M	M	M	M	M	M	M	M
17	Dennis L Kogod	American Express	Platinum Card	3787300100364 4713	M	M	M	M	M	M	M	M	M	M	M	M
18	Dennis L Kogod	Visa	Black Card	14492	M	M	M	M	M	M	M	M	M	M	M	M
19	Dennis L Kogod	Wells Fargo	Visa	14427	M	M	M	M	M	M	M	M	M	M	M	M
20	Dennis L Kogod	Wells Fargo	Visa	14102	M	M	M	M	M	M	M	M	M	M	M	M
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD																
21	Gabrielle Clorff-Kogod	Benham Republic	store credit card	147305100364 4713												
22	unknown	Discover	credit card	144205												
23	Gabrielle Clorff-Kogod	Kohl's	store credit card	086056 1357												
24	unknown	Love 1 Off	store credit card	546676003504 5303												
25	Gabrielle Clorff-Kogod	Merrill Lynch Wealth Management/American Express	credit card	3747200100364 4713												
26	Gabrielle Clorff-Kogod	Nordstrom	store credit card	14882												
27	unknown	Neiman Marcus	store credit card	0000 0075 4713 1806												
28	unknown	TIJ Rewards	store credit card	5343-6610 0408-6611												
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS																
29	Gabrielle Clorff-Kogod	Merrill Lynch	CMS Account	705-10637												
30	Gabrielle Clorff-Kogod	Merrill Lynch	Investment Account	705-11040												
31	Dennis Lee Kogod TTEE Gabrielle A Clorff- Kogod TTEE	Merrill Lynch	Investment Account	705-10588												
32	Dennis Lee Kogod TTEE Gabrielle A Clorff- Kogod TTEE	Merrill Lynch	CMS for Trust-Sub Account	705-10093												
33	Dennis L Kogod	Davita C/O T. Rowe Price	Retirement Savings Plan	unknown	Q	Q	Q	Q	Q	Q				Q	Q	Q
34	Dennis L Kogod	Davita C/O T. Rowe Price	Exec Retirement Plan	unknown	Q	Q	Q	Q	Q	Q				Q	Q	Q
35	Dennis Kogod	Fidelity Investments	401K Plan	unknown												
36	Gabrielle Clorff-Kogod	Fidelity Investments	Digitally Health 401(a) and 408(a) Supplemental Retirement Plans	unknown												
37	Dennis L Kogod	Chase	DIGNA Choice Fund Health Savings Account	59702509 1626												

Legend	
Symbol	Description
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	Unusual beginning/ending dates
	Mixing/incomplete account statement

Kogod v. Kogod
Las Vegas, Nevada

AF DOCUMENTATION REQUEST - AS OF APRIL 28, 2015 (THE RED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)
ON DATED AS OF APRIL 21, 2015

Ref	Account Holder	Institution	Account Type	Account Number	2013											
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
BANK/INVESTMENT ACCOUNTS																
1	Gabrielle Cioffi-Kogod POD Eugene J Cioffi POD Cassandra M Cioffi	Bank of America	Premium Adv Tiered Interest Chg	00496935 0129	M	M	M	M	M	M	M	M	M	M	M	M
2	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Bank of America	Premium Adv Tiered Interest Chg	00496936 6446	M	M	M	M	M	M	M	M	M	M	M	M
3	Dennis Lee Kogod TTEE Gabrielle Cioffi-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	W81-083550												
4	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Play'd Coll Acct- FBO UBA Bank USA	FN 12743 GM	M	M	M	M	M	M	M	M	M	M	M	M
5	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	FN 13134 GM	M	M	M	M	M	M	M	M	M	M	M	M
6	Dennis Kogod	UBS Bank USA	Premier Variable Credit Line	127 GM	M	M	M	M	M	M	M	M	M	M	M	M
7	Dennis Kogod	UBS Financial Services Inc.	Secur Option	199 GM	M	M	M	M	M	M	M	M	M	M	M	M
8	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	143 GM	M	M	M	M	M	M	M	M	M	M	M	M
9	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Rollover IRA	146 GM	M	M	M	M	M	M	M	M	M	M	M	M
10	Jeffrey M Wietz, TTEE For the Davita Trust: DTD 06/25/2013	UBS Financial Services Inc.	Investment Account	175 GM												
11	Dennis L Kogod	Wells Fargo	PRIMA Prime Checking Account	15397												
12	Dennis L Kogod	Wells Fargo	High Yield Savings	15253												
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	15870	M	M	M	M	M	M	M	M	M	M	M	M
14	Dennis L Kogod	Wells Fargo	Brokerage	39133600												
CREDIT CARD ACCOUNTS - DENNIS KOGOD																
15	Dennis L Kogod	American Express	Centurion Card	10-81008/10-82009	M	M	M	M	M	M	M	M	M	M	M	M
16	Dennis L Kogod	American Express	The Optima Card	1212003	M	M	M	M	M	M	M	M	M	M	M	M
17	Dennis L Kogod	American Express	Platinum Card	10-80008/10-80009	M	M	M	M	M	M	M	M	M	M	M	M
18	Dennis L Kogod	Visa	Black Card	11852	M	M	M	M	M	M	M	M	M	M	M	M
19	Dennis L Kogod	Wells Fargo	Visa	14722	M	M	M	M	M	M	M	M	M	M	M	M
20	Dennis L Kogod	Wells Fargo	Visa	11092												
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD																
21	Gabrielle Cioffi-Kogod	Bank of America	store credit card	44799100364 4713							M	M	M	M	M	M
22	unknown	Discover	credit card	14805							M	M	M	M	M	M
23	Gabrielle Cioffi-Kogod	Sofi's	store credit card	0300602557		M	M	M	M							
24	unknown	Lowe's	store credit card	548676002504 5569							M					
25	Gabrielle Cioffi-Kogod	Merrill Lynch Wealth Management/American Express	credit card	1747201307 9677							M	M	M	M	M	M
26	Gabrielle Cioffi-Kogod	Nordstrom	store credit card	1092							M	M				
27	unknown	Neiman Marcus	store credit card	3005-0479-4123-2806									M	M	M	
28	unknown	UK Rewards	store credit card	0241-5620-5488-0651												
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS																
29	Gabrielle Cioffi-Kogod	Merrill Lynch	CMS Account	7GS-10637							M	M	M	M	M	M
30	Gabrielle Cioffi-Kogod	Merrill Lynch	Investment Account	7GS-11040							M	M	M	M	M	M
31	Dennis Lee Kogod TTEE Gabrielle M Cioffi- Kogod TTEE	Merrill Lynch	Investment Account	7GS-10569							M	M	M	M	M	M
32	Dennis Lee Kogod TTEE Gabrielle M Cioffi- Kogod TTEE	Merrill Lynch	CMS for Trust-Sub Account	7GS-10093							M	M	M	M	M	M
33	Dennis L Kogod	Davita C/O T. Rowe Price	Retirement Savings Plan	unknown	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q
34	Dennis L Kogod	Davita C/O T. Rowe Price	Exec Retirement Plan	unknown	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q
35	Dennis Kogod	Fidelity Investments	401K Plan	unknown												
36	Gabrielle Cioffi-Kogod	Fidelity Investments	Dignity Health 401(k) and 403(b) Supplemental Retirement Plans	unknown												
37	Dennis L Kogod	Chase	CIGNA Choice Fund Health Savings Account	30702509 3626												

Legend	
Symbol	Description
O	Antihem Forensics has one or more pages from this statement, but not the complete statement.
M	Antihem Forensics has the periodic statement.
MM	Antihem Forensics has a statement containing more than one month of information.
Q	Antihem Forensics has the quarterly statement.
Y	Antihem Forensics has the yearly statement.
Blank	This document needs to be requested. Antihem Forensics does not have this document.
Q in Period	Account appears to be closed during this time period.
Q in Period	Account is closed during this time period.
Q in Period	Unusual beginning/ending dates.
Q in Period	Multiple incomplete account statements.

Legend	
Symbol	Description
Q	Anthem Forensics has one or more pages from this statement, but not the complete statement.
M	Anthem Forensics has the periodic statement.
MM	Anthem Forensics has a statement containing more than one month of information.
Q	Anthem Forensics has the quarterly statement.
Y	Anthem Forensics has the yearly statement.
Blank	This document needs to be requested. Anthem Forensics does not have this document.
	Account appears to be closed during this time period.
	Account is closed during this time period.
	Unusual beginning/ending dates
	Missing/incomplete account statement

Kogod v. Kogod
Los Vegas, Nevada

AF DOCUMENTATION REQUEST - AS OF APRIL 23, 2015 (THE RED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)
UPDATED AS OF: APRIL 24, 2015

					2014											
Ref	Account Holder	Institution	Account Type	Account Number	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
BANK/INVESTMENT ACCOUNTS																
1	Gabrielle Croff-Kogod POB Eugene I Croff POB Cassandra M Croff	Bank of America	Premium Adv Tiered Interest Chg	00456735 0129	M	M	M	M	M	M	M	M	M	M	M	M
2	Dennis Lee Kogod TTEE Gabrielle Croff-Kogod TTEE	Bank of America	Premium Adv Tiered Interest Chg	00456726 6446	M	M	M	M	M	M	M	M	M	M	M	M
3	Dennis Lee Kogod TTEE Gabrielle Croff-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	W81-083590												
4	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Pledge Coll Acct-180 USA Bank USA	CU12743 GM	M	M	M	M	M	M	M	M	M	M	M	M
5	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	FN12124 GM	M	M	M	M	M	M	M	M	M	M	M	M
6	Dennis Kogod	UBS Bank USA	Premier Variable Credit Line	x17 GM	M	M	M	M	M	M	M	M	M	M	M	M
7	Dennis Kogod	UBS Financial Services Inc.	Stock Option	x89 GM	M	M	M	M	M	M	M	M	M	M	M	M
8	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	x45 GM	M	M	M	M	M	M	M	M	M	M	M	M
9	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Rollover IRA	x46 GM	M	M	M	M	M	M	M	M	M	M	M	M
10	Jeffrey M Wells, TTEE For the Davita Trust DTD 06/23/2013	UBS Financial Services Inc.	Investment Account	x75 GM												
11	Dennis L Kogod	Wells Fargo	PMA Prime Checking Account	x5397	M	M	M	M	M	M	M	M	M	M	M	M
12	Dennis L Kogod	Wells Fargo	High Yield Savings	x6253	M	M	M	M	M	M	M	M	M	M	M	M
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	x8870	M	M	M	M	M	M	M	M	M	M	M	M
14	Dennis L Kogod	Wells Fargo	Brokerage	89133600												
CREDIT CARD ACCOUNTS - DENNIS KOGOD																
15	Dennis L Kogod	American Express	Centurion Card	36-81009-80-8769	M	M	M	M	M	M	M	M	M	M	M	M
16	Dennis L Kogod	American Express	The Optima Card	3-728007	M	M	M	M	M	M	M	M	M	M	M	M
17	Dennis L Kogod	American Express	Platinum Card	36-89005-80-89003	M	M	M	M	M	M	M	M	M	M	M	M
18	Dennis L Kogod	Visa	Alert Card	x3332	M	M	M	M	M	M	M	M	M	M	M	M
19	Dennis L Kogod	Wells Fargo	Visa	x4727	M	M	M	M	M	M	M	M	M	M	M	M
20	Dennis L Kogod	Wells Fargo	Visa	x1921	M	M	M	M	M	M	M	M	M	M	M	M
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD																
21	Gabrielle Croff-Kogod	Banana Republic	store credit card	447993100364 4713	M	M	M	M	M	M	M	M	M	M	M	M
22	unknown	Discover	credit card	x4225												
23	Gabrielle Croff-Kogod	Kohl's	store credit card	0360962237	M	M	M	M	M	M	M	M	M	M	M	M
24	unknown	Love Loft	store credit card	24667603504 5363	M	M	M	M	M	M	M	M	M	M	M	M
25	Gabrielle Croff-Kogod	Merrill Lynch Wealth Management/American Express	credit card	37473101507 3677												
26	Gabrielle Croff-Kogod	Nordstrom	store credit card	x652												
27	unknown	Neiman Marcus	store credit card	0000-04794125-2808												
28	unknown	TJ Rewards	store credit card	6249 20370718-8951												
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS																
29	Gabrielle Croff-Kogod	Merrill Lynch	CMS Account	765-10837	M	M	M	M	M	M	M	M	M	M	M	M
30	Gabrielle Croff-Kogod	Merrill Lynch	Investment Account	765-11040	M	M	M	M	M	M	M	M	M	M	M	M
31	Dennis Lee Kogod TTEE Gabrielle R Croff- Kogod TTEE	Merrill Lynch	Investment Account	765-10588	M	M	M	M	M	M	M	M	M	M	M	M
32	Dennis Lee Kogod TTEE Gabrielle R Croff- Kogod TTEE	Merrill Lynch	CMS for Trust-Sub Account	765-10693	M	M	M	M	M	M	M	M	M	M	M	M
33	Dennis L Kogod	Davita C/O T. Rowe Price	Retirement Savings Plan	unknown	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q
34	Dennis L Kogod	Davita C/O T. Rowe Price	Exec Retirement Plan	unknown	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q
35	Dennis L Kogod	Fidelity Investments	401K Plan	unknown												
36	Gabrielle Croff-Kogod	Fidelity Investments	Clarity Health 401(a) and 403(b) Supplemental Retirement Plans	unknown	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
37	Dennis L Kogod	Chase	CIGNA Choice Fund Health Savings Account	39702503 1626												

Legend	
Symbol	Description
Q	Authem Forensics has part or more pages from this statement, but not the complete statement.
M	Authem Forensics has the periodic statement.
MM	Authem Forensics has a statement containing more than one month of information.
Q	Authem Forensics has the quarterly statement.
Y	Authem Forensics has the yearly statement.
Blank	This document needs to be requested. Authem Forensics does not have this document.
	Account appears to be closed during this time period.
	Account is closed during this time period.
	Unusual beginning/ending dates
	Missing/incomplete account statement

Kogod v. Kogod
Las Vegas, Nevada

AF DOCUMENTATION REQUEST - AS OF APRIL 23, 2015 (THE RED CELLS INDICATE OUR REQUESTED ACCOUNT STATEMENTS)
CIGNA CHS D-1 AF No. 74, 7015

					2015			
Ref	Account Holder	Institution	Account Type	Account Number	Jan	Feb	Mar	Apr
BANK/INVESTMENT ACCOUNTS								
1	Gabriele Clorff-Kogod POD Eugene J Clorff POD Cassandra N Clorff	Bank of America	Premium Adv Tiered Interest Chkg	00496735 0129	M	M		
2	Dennis Lee Kogod TTEE Gabrielle Clorff-Kogod TTEE	Bank of America	Premium Adv Tiered Interest Chkg	00496726 6446	M	M		
3	Dennis Lee Kogod TTEE Gabrielle Clorff-Kogod TTEE	Merrill Lynch	Money Manager Brokerage	W81-083550				
4	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Pled'd Coll Acct-FBO USA Bank USA	FN 12743 01M	M	M		
5	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	FN 13134 01M	M	M		
6	Dennis Kogod	UBS Bank USA	Premier Variable Credit Line	x77 GM	M	M		
7	Dennis Kogod	UBS Financial Services Inc.	Stock Option	x09 GM	M	M		
8	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Investment Account	x45 GM	M	M		
9	Dennis Kogod C/O Davita, Inc.	UBS Financial Services Inc.	Rollover IRA	x16 GM	M	M		
10	Jeffrey A Weiss, TTEE For the Denika Trust DTD 06/25/2013	UBS Financial Services Inc.	Investment Account	x75 GM	M	M		
11	Dennis L Kogod	Wells Fargo	PMA Prime Checking Account	x5397				
12	Dennis L Kogod	Wells Fargo	High Yield Savings	x6255				
13	Dennis L Kogod	Wells Fargo	Complete Advantage Checking	x8879		M		
14	Dennis L Kogod	Wells Fargo	Brokerage	86138500				
CREDIT CARD ACCOUNTS - DENNIS KOGOD								
15	Dennis L Kogod	American Express	Centurion Card	x0410087042007	M	M		
16	Dennis L Kogod	American Express	The Opaline Card	5-732010	M	M		
17	Dennis L Kogod	American Express	Platinum Card	x6480067848000	M	M		
18	Dennis L Kogod	Visa	Black Card	x3812	M	M		
19	Dennis L Kogod	Wells Fargo	Visa	x4767	M	M		
20	Dennis L Kogod	Wells Fargo	Visa	x1032	M	M		
CREDIT CARD ACCOUNTS - GABRIELLE KOGOD								
21	Gabrielle Clorff-Kogod	Bank of America	store credit card	447993100364 0712				
22	<unknown>	Discover	credit card	x4205				
23	Gabrielle Clorff-Kogod	Kohl's	store credit card	099056 2557				
24	<unknown>	Lowe's	store credit card	546678608 064 5363				
25	Gabrielle Clorff-Kogod	Merrill Lynch Wealth Management/American Express	credit card	17477001 001 9671				
26	Gabrielle Clorff-Kogod	Hordstrom	store credit card	x197				
27	<unknown>	Neiman Marcus	store credit card	70886 04792412 2808	M			
28	<unknown>	TX Rewards	store credit card	x82436590 0485 6911				
OTHER RETIREMENT/HEALTH SAVINGS ACCOUNTS								
29	Gabrielle Clorff-Kogod	Merrill Lynch	CMS Account	765-10637				
30	Gabrielle Clorff-Kogod	Merrill Lynch	Investment Account	765-11040				
31	Dennis Lee Kogod TTEE Gabrielle R Clorff- Kogod TTEE	Merrill Lynch	Investment Account	765-10688				
32	Dennis Lee Kogod TTEE Gabrielle R Clorff- Kogod TTEE	Merrill Lynch	CMS for Trust-Sub Account	765-10093				
33	Dennis L Kogod	Davita C/O T. Rowe Price	Retirement Savings Plan	<unknown>				
34	Dennis L Kogod	Davita C/O T. Rowe Price	Exec Retirement Plan	<unknown>				
35	Dennis Kogod	Fidelity Investments	401k Plan	<unknown>				
36	Gabrielle Clorff-Kogod	Fidelity Investments	Dignity Health 401(a) and 403(b) Supplemental Retirement Plans	<unknown>				
37	Dennis L Kogod	Chase	CIGNA Choice Fund Health Savings Account	89702503 1626				

Legend	
Symbol	Description
O	Anthem Forensics has one or more pages from this statement, but not the complete statement.
M	Anthem Forensics has the periodic statement.
MM	Anthem Forensics has a statement containing more than one month of information.
Q	Anthem Forensics has the quarterly statement.
Y	Anthem Forensics has the yearly statement.
Blank	This document needs to be requested. Anthem Forensics does not have this document.
Account closed during this time period.	Account appears to be closed during this time period.
Account is closed during this time period.	Account is closed during this time period.
Unusual beginning/ending date	Unusual beginning/ending date
Missing/incomplete account statement	Missing/incomplete account statement

EXHIBIT “2”

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:10PM

Printed By: GVARSHNEY

Date 7/20/2015 Time 10:40AM 10:40AM Duration 0.00 (hours) Code Client
Subject Kogod Staff Garima Varshney
Client Gabrielle Kogod MatterRef Kogod v. Kogod MatterNo D13-489442-D
From Garima Varshney
To 'Daniel Marks'; 'Nicole Young'
CC To 'Gabrielle Cioffi-Kogod'; Radford Smith; Jenny Allen; Joe Leauanae
BCC To
Reminders (days before) Follow N Done N Notify N Hide N Trigger N Private N Status
Custom1 Custom3
Custom2 Custom4

Dan and Nicole:

Judge Duckworth asked Anthem Forensics to prepare a list of missing documents for the status check hearings in this case. The attached list was prepared by Anthem and provided to Mr. Jimmerson at the last hearing. The documents requested in the attached list still remain outstanding and will be discussed at tomorrow's status check hearing.

Thanks.

-Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:10PM

Printed By: GVARSHNEY

Date	7/01/2015	Time	4:43PM	4:43PM	Duration	0.00 (hours)	Code	Client
Subject	Kogod - Request for documents pursuant to EDCR 2.34						Staff	Garima Varshney
Client	Gabrielle Kogod	MatterRef Kogod v. Kogod					MatterNo D13-489442-D	
From	Garima Varshney							
To	'Kim Stewart'; James J. Jimmerson, Esq.; Michael C. Flaxman							
CC To	Barbara Abbott; Sharon Hill; 'Gabrielle Cioffi-Kogod'; Radford Smith							
BCC To								
Reminders	(days before) Follow N Done N Notify N Hide N Trigger N Private N Status							
Custom1					Custom3			
Custom2					Custom4			

Dear Jim and Michael:

Attached herewith please find our list of documents that we are still missing from Mr. Kogod. This is not by any means a complete deficiency list and I will provide that to you once I've completed the review of the discovery provided by Mr. Kogod.

Please have Mr. Kogod provide the statements requested herein by July 10, 2015. This email is begin sent pursuant to EDCR 2.34.

-Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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July 1, 2015
Via Electronic Mail

Radford J. Smith, Esq.
RADFORD J. SMITH CHARTERED
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074

Re: Kogod v. Kogod

Dear Mr. Smith:

Anthem Forensics has been retained by Radford J. Smith Chartered, counsel for Gabrielle Kogod, to provide forensic accounting services relative to the captioned matter. As part of this engagement, Anthem has been asked to perform a forensic accounting analysis of all financial accounts for at least the period from 2008 through the present.

At this time we have reviewed the documents that have been provided to our office and would like to request from Dennis Kogod the missing account statements identified below. These documents are needed to complete our forensic accounting analysis for the period from 2008 through the present. Please note that this list does not include missing account statements that were requested directly from Ms. Kogod:

1. UBS account ending 99 GM
 - a. From inception of the account through December 2012
2. Wells Fargo account ending 5397
 - a. Cancelled checks for the period from March 2010 through May 2015
 - b. April 2015
3. Wells Fargo account ending 6253
 - a. April 2015
4. Wells Fargo account ending 8870
 - a. August 7, 2010 through September 8, 2010
 - b. December 8, 2010 through January 7, 2011
 - c. March 8, 2012 through April 6, 2012

- d. December 7, 2013 through January 8, 2014
 - e. January 9, 2015 through February 6, 2015
 - f. May 8, 2015 through June 8, 2015
- 5. Wells Fargo brokerage account ending 3600
 - a. January 2008 (or the opening statement, if a different date) through October 2010
 - b. April 2011 through the present
- 6. American Express account ending 5-723003
 - a. June 18, 2011 through July 18, 2011 (we are currently missing page 3 of this statement)
 - b. July 19, 2011 through August 18, 2011 (we are currently missing page 4 of this statement)
 - c. May 19, 2012 through June 18, 2012
- 7. American Express account ending x8-89008/x8-88000
 - a. May 25, 2013 through June 24, 2013
- 8. Visa Black Card account ending 3832
 - a. January 2008 (or the opening statement, if a different date) through October 10, 2009
 - b. June 7, 2010 through July 5, 2010
 - c. January 7, 2011 through February 5, 2012
 - d. June 7, 2011 through July 6, 2011
 - e. December 7, 2012 through January 6, 2013
- 9. Visa Black Card account ending 5185
 - a. May 7, 2015 through the present
- 10. Wells Fargo Visa account ending 4727
 - a. January 2008 (or the opening statement, if a different date) through January 15, 2013
- 11. Wells Fargo Visa account ending 1032
 - a. December 16, 2013 through January 15, 2014
 - b. April 15, 2014 through May 15, 2014 (we are currently missing page 1 of this statement)
 - c. February 13, 2015 through March 15, 2015

Radford J. Smith, Esq.
July 1, 2015



12. DaVita C/O T. Rowe Price Retirement Savings Plans

- a. January 2008 (or the opening statement, if a different date) through August 2010
- b. July 2011 through December 2011
- c. July 2012 through September 2012

13. DaVita C/O T. Rowe Price Exec Retirement Plan

- a. January 2008 (or the opening statement, if a different date) through August 2010
- b. July 2011 through December 2011
- c. July 2012 through September 2012
- d. January 2015 through the present

Please note that we may request additional documentation/information (including, but not limited to, cancelled checks or account information prior to January 2008) as our analysis progresses.

We trust that this correspondence has outlined our current requests for information and ask that you please contact us if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joe Leauanae'.

Joseph L. Leauanae, CPA, CTP, CFF, CFE, ABV, ASA
joe@anthemforensics.com

A handwritten signature in black ink, appearing to read 'Jennifer A. Allen'.

Jennifer A. Allen, CPA, CFE
jenny@anthemforensics.com

EXHIBIT “3”

Filters Used:
1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016
Time Printed: 2:11PM
Printed By: GVARSHNEY

Date 8/05/2015 Time 2:11PM 2:11PM Duration 0.00 (hours) Code Client
Subject Kogod - EDCR 2.34 Discovery Deficiency request Staff Garima Varshney
Client Gabrielle Kogod MatterRef Kogod v. Kogod MatterNo D13-489442-D
From Garima Varshney
To 'Nicole Young'; Daniel Marks
CC To 'David Kenney'; Gabrielle Cioffi-Kogod
BCC To
Reminders (days before) Follow N Done N Notify N Hide N Trigger N Private N Status
Custom1 Custom3
Custom2 Custom4

Nicole:

Attached herewith please find letter from Anthem Forensics regarding documents that we are still missing from Dennis. Please have Dennis supplement this request as soon as possible.

This email is being sent pursuant to EDCR 2.34.

Thanks.

-Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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August 5, 2015
Via Electronic Mail

Radford J. Smith, Esq.
RADFORD J. SMITH CHARTERED
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074

Re: Kogod v. Kogod

Dear Mr. Smith:

Anthem Forensics has been retained by Radford J. Smith Chartered, counsel for Gabrielle Kogod, to provide forensic accounting services relative to the captioned matter. As part of this engagement, Anthem has been asked to perform a forensic accounting analysis of all financial accounts for at least the period from 2008 through the present.

At this time we have reviewed the documents that have been provided to our office and would like to request from Dennis Kogod the missing account statements identified below. These documents are needed to complete our forensic accounting analysis (of currently known accounts) for the period from 2008 through the present. Please note that this list does not include missing account statements that were requested directly from Ms. Kogod:

1. UBS accounts ending 43, 34, 27, 99, 45, 46, and 75
 - a. June and July 2015
2. Wells Fargo accounts ending 5397, 6253, and 8870
 - a. June and July 2015, including copies of cancelled checks
3. American Express account ending x0-81009/x0-82007
 - a. May 16, 2015 through present
4. American Express account ending 5-723003
 - a. May 19, 2012 through June 18, 2012
 - b. May 19, 2015 through present

5. American Express account ending x8-89008/x8-88000
 - a. May 25, 2013 through June 24, 2013
 - b. May 26, 2015 through present
6. Visa Black Card account ending 3832
 - a. January 2008 (or the opening statement, if a different date) through October 10, 2009
 - b. June 7, 2010 through July 5, 2010
 - c. January 7, 2011 through February 5, 2011
 - d. June 7, 2011 through July 6, 2011
 - e. December 7, 2012 through January 6, 2013
7. Visa Black Card account ending 5185
 - a. May 7, 2015 through the present
8. Wells Fargo Visa account ending 4727
 - a. April 15, 2014 through the present/closing statement
9. Wells Fargo Visa account ending 1032
 - a. May 16, 2015 through the present
10. Chase accounts ending 5665 and 5060
 - a. June and July 2015
 - b. Copies of cancelled checks for the period from September 2011 through the present.
11. Chase CIGNA Choice Fund Health Savings Account ending 1626
 - a. January 2008 (or the opening statement, if a different date) through December 2009
 - b. March 2010 through December 2010
12. DaVita C/O T. Rowe Price Retirement Savings Plans
 - a. July 2011 through December 2011
 - b. July 2012 through September 2012
 - c. May 2015 through the present.

Radford J. Smith, Esq.
August 5, 2015



13. DaVita C/O J. Rowe Price Exec Retirement Plan

- a. July 2011 through December 2011
- b. July 2012 through September 2012
- c. January 2015 through the present

14. DaVita 401k Plan Fidelity Investments

- a. January 2008 (or the opening statement, if a different date) through August 2010

Please note that we may request additional documentation/information (including, but not limited to, cancelled checks or account information prior to January 2008) as our analysis progresses.

We trust that this correspondence has outlined our current requests for information and ask that you please contact us if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joe'.

Joseph L. Leauanae, CPA, CITP, CFF, CFE, ABV, ASA
joe@anthemforensics.com

A handwritten signature in black ink, appearing to read 'Jennifer A. Allen'.

Jennifer A. Allen, CPA, CFE
jenny@anthemforensics.com

EXHIBIT “4”

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:11PM

Printed By: GVARSHNEY

Date 9/23/2015 Time 1:26PM 1:26PM Duration 0.00 (hours) Code Case Related
Subject Kogod - Anthem Forensics request for documentation Staff Garima Varshney
Client Gabrielle Kogod MatterRef Kogod v. Kogod MailerNo D13-489442-D
From Garima Varshney
To 'Nicole Young'; Daniel Marks
CC To 'Gabrielle Cioffi-Kogod'; Radford Smith
BCC To
Reminders (days before) Follow N Done N Notify N Hide N Trigger N Private N Status
Custom1 Custom3
Custom2 Custom4

Dan/Nicole:

Attached herewith please find Anthem's updated list of missing documentation.
Please have Dennis produce these missing statements.

This email is being sent pursuant to EDCR 2.34.

-Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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September 23, 2015
Via Electronic Mail

Radford J. Smith, Esq.
RADFORD J. SMITH CHARTERED
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074

Re: Kogod v. Kogod

Dear Mr. Smith:

Anthem Forensics has been retained by Radford J. Smith Chartered, counsel for Gabrielle Kogod, to provide forensic accounting services relative to the captioned matter. As part of this engagement, Anthem has been asked to perform a forensic accounting analysis of all financial accounts for at least the period from 2005 through the present. It bears noting that our previous requests for documents were for the period from 2008 through the present, but we have expanded our scope to include transaction data from 2005 to the present.

At this time we have reviewed the documents that have been provided to our office and would like to request the missing account statements identified below from Dennis Kogod. These documents will assist us in completing our forensic accounting analysis (of currently known accounts) for the period from 2005 through the present.

1. Bank of America account ending 6446
 - a. January 2005 through February 2008, including copies of cancelled checks
 - b. Copies of cancelled checks for March 2008 through December 2008
2. Merrill Lynch account W81-083550
 - a. January 2005 through February 2008, including copies of cancelled checks
 - b. July 2010 through the closure of this account
3. UBS accounts ending 43, 34, 27, 99, 45, and 46
 - a. August and September 2015

4. UBS account ending 75
 - a. June through September 2015
5. Wells Fargo account ending 5397
 - a. Copies of cancelled checks for June and July 2015
 - b. August and September 2015, including copies of cancelled checks
6. Wells Fargo account ending 6253
 - a. August and September 2015
7. Wells Fargo account ending 8870
 - a. July 8, 2015 through the present
8. American Express account ending x0-81009/x0-82007
 - a. July 16, 2015 through present
9. American Express account ending 5-723003
 - a. January 1, 2005 through February 18, 2008
 - b. June 19, 2015 through present
10. American Express account ending x8-89008/x8-88000
 - a. January 1, 2005 through February 25, 2008
 - b. July 25, 2015 through present
11. Visa Black Card account ending 3832
 - a. January 2005 through October 10, 2009
12. Visa Black Card account ending 5185
 - a. August 7, 2015 through the present
13. Wells Fargo Visa account ending 4727
 - a. April 15, 2014 through the present/closing statement
14. Wells Fargo Visa account ending 1032
 - a. July 16, 2015 through the present
15. Chase Card account ending in 5999
 - a. January 2005 through May 18, 2008

16. Citicard credit account (account number unknown – referenced on Equifax credit report [DLK009624] and observed payments in tracing analysis)
 - a. July 8, 2005 (the opening date per the credit report) through the present
17. Capital One credit account (account number unknown – referenced on Equifax credit report [DLK009621])
 - a. February 25, 2012 (the opening date per the credit report) through the present
18. Merrill Lynch Investment Account ending in 7GS-10588
 - a. January 2005 (or the opening statement, if a different date) through May 2013
19. Merrill Lynch CMS for Trust-Sub Account ending in 7GS-10093
 - a. January 2005 (or the opening statement, if a different date) through May 2013
- ✓ 20. Chase accounts ending 5665 and 5060
 - a. May 30, 2015 through the present
 - b. Copies of cancelled checks for the period from September 2011 through the present.
21. Chase CIGNA Choice Fund Health Savings Account ending 1626
 - a. January 2005 (or the opening statement, if a different date) through December 2009
 - b. March 2010 through June 2010
 - c. July 2015 through the present
22. DaVita C/O T. Rowe Price Retirement Savings Plans
 - a. July 2015 through the present
23. DaVita Mullin TBG Exec Retirement Plan
 - a. December 2014
 - b. July 2015 through the present
24. DaVita 401k Plan Fidelity Investments
 - a. January 2005 (or the opening statement, if a different date) through August 2010

Please note that we may request additional documentation/information (including, but not limited to, cancelled checks or account information prior to January 2005) as our analysis progresses.

Radford J. Smith, Esq.
September 23, 2015



We trust that this correspondence has outlined our current requests for information and ask that you please contact us if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to be 'Joe'.

Joseph L. Leauanae, CPA, CITP, CFF, CFE, ABV, ASA
joe@anthemforensics.com

A handwritten signature in black ink, appearing to be 'Jennifer Allen'.

Jennifer A. Allen, CPA, CFE
jenny@anthemforensics.com

EXHIBIT “5”

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:12PM

Printed By: GVARSHNEY

Date 12/08/2015 Time 11:20AM 11:20AM Duration 0.00 (hours) Code Client
Subject FW: Kogod - Updated Request Staff Garima Varshney
Client Gabrielle Kogod MatterRef Kogod v. Kogod MatterNo D13-489442-D
From Garima Varshney
To Daniel Marks; Jenny Allen; 'Nicole Young'
CC To 'Gabrielle Cioffi-Kogod'
BCC To
Reminders (days before) Follow N Done N Notify N Hide N Trigger N Private N Status
Custom1 Custom3
Custom2 Custom4

Dan and Nicole:

Please see email from Anthem Forensics below re: documents we are still missing from Dennis. Please have him produce them.

This email is being sent pursuant to EDCR 2.34.

Thanks.

-Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Phone (702) 990-6448
Facsimile (702) 990-6456

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From: Courtney Martin
Sent: Monday, November 2, 2015 9:05 AM
To: Jenny Allen <JennyAllen@anthemforensics.com>
Subject: Kogod - Updated Request

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:12PM

Printed By: GVARSHNEY

Jenny -

I took the request for documents from 9/23 and updated it based on what we received on 10/28. These are the documents we are still waiting on.

1. Bank of America account ending 6446

- a. January 2005 through February 2008, including copies of cancelled checks
- b. Copies of cancelled checks for March 2008 through December 2008

2. Merrill Lynch account W81-083550

- a. January 2005 through February 2008, including copies of cancelled checks
- b. July 2010 through the closure of this account

3. UBS accounts ending 99 and 46

- a. August 2015

4. UBS account ending 75

- a. June through September 2015

5. Wells Fargo account ending 5397

- a. Copies of cancelled checks for June through September 2015

7. Wells Fargo account ending 8870

- a. August 8, 2015 through the present

9. American Express account ending 5-723003

- a. January 1, 2005 through February 18, 2008

10. American Express account ending x8-89008/x8-88000

- a. January 1, 2005 through February 25, 2008

11. Visa Black Card account ending 3832

- a. January 2005 through October 10, 2009

13. Wells Fargo Visa account ending 4727

- a. April 15, 2014 through the present/closing statement

14. Wells Fargo Visa account ending 1032

- a. July 16, 2015 through the present

(For this account we received balances for August and September 2015 but not activity)

15. Chase Card account ending in 5999

- a. January 2005 through May 18, 2008

16. Citicard credit account (account number unknown - referenced on Equifax credit report

[DLK009624] and observed payments in tracing analysis)

- a. July 8, 2005 (the opening date per the credit report) through the present

17. Capital One credit account (account number unknown - referenced on Equifax credit report [DLK009621])

- a. February 25, 2012 (the opening date per the credit report) through the present

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:12PM

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18. Merrill Lynch Investment Account ending in 7GS-10588

a. January 2005 (or the opening statement, if a different date) through May 2013

19. Merrill Lynch CMS for Trust-Sub Account ending in 7GS-10093

a. January 2005 (or the opening statement, if a different date) through May 2013

20. Chase accounts ending 5665 and 5060

a. May 30, 2015 through the present

b. Copies of cancelled checks for the period from September 2011 through the present.

21. Chase CIGNA Choice Fund Health Savings Account ending 1626

a. January 2005 (or the opening statement, if a different date) through December 2009

b. March 2010 through June 2010

c. July 2015 through the present

22. DaVita C/O T. Rowe Price Retirement Savings Plans

a. July 2015 through the present

23. DaVita Mullin TBG Exec Retirement Plan

a. December 2014

b. July 2015 through the present

24. DaVita 401k Plan Fidelity Investments

a. January 2005 (or the opening statement, if a different date) through August 2008

(For this account we received a summary statement from August 2008 through October 2010)

Regards,

Courtney

Courtney M. Martin

Anthem Forensics

2520 St. Rose Parkway, Suite 211

Henderson, Nevada 89074

Ph: 702-366-9599

Fax: 702-366-9364

anthemforensics.com

Forensic Accounting | Business Valuation | Economic Damage Calculation

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IRS CIRCULAR 230 DISCLOSURE:

To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained or perceived to be contained in this communication (including any attachments) is not intended or written to be used for the purpose of (i) avoiding any penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction(s) or tax-related matter(s) addressed herein.

EXHIBIT “6”

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:14PM

Printed By: GVARSHNEY

Date 5/16/2016 Time 9:47AM 9:47AM Duration 0.00 (hours) Code Client
Subject FW: Kogod - Request for statements Staff Garima Varshney
Client Gabrielle Kogod MatterRef Kogod v. Kogod MatterNo D13-489442-D
From Garima Varshney
To 'Nicole Young'; office@danielmarks.net

CC To

BCC To

Reminders (days before) Follow N Done N Notify N Hide N Trigger N Private N Status

Custom1

Custom3

Custom2

Custom4

Nicole:

We need the following additional statements from Dennis in order to complete the analysis through February 26, 2016. Please have him supplement.

1. UBS Financial account ending in x99
 - a. August 2015
2. UBS Financial account ending in x46
 - a. August 2015
3. UBS Financial account ending in x75
 - a. June 2015 through January 2016
4. Wells Fargo account ending in x5397
 - a. We need all cancelled checks from October 2015 through February 26, 2016. Please let me know if you would like me to provide a specific list of the missing cancelled checks.
5. Wells Fargo account ending in x8870
 - a. December 8, 2015 through January 8, 2016
6. American Express account ending in x0-83005
 - a. February 15, 2016 through February 26, 2016
7. American Express account ending in x0-723003
 - a. February 17, 2016 through February 26, 2016
8. American Express account ending in x0-89008/x8-88000
 - a. February 24, 2016 through February 26, 2016
9. Visa Black Card account ending in x1588
 - a. December 7, 2015 through January 6, 2016
10. Wells Fargo account ending in x4727
 - a. April 15, 2014 through February 26, 2016
 - b. This account could potentially be closed but the last statement we received still showed a balance.

Filters Used:

1 Tagged Record

Email Report

Form Format

Date Printed: 7/12/2016

Time Printed: 2:14PM

Printed By: GVARSHNEY

11. Voya Retirement Savings plan
 - a. October 2015
 - b. November 2015
12. Davita Mullin TBG
 - a. July 2015 through October 2015
 - b. December 2015
 - c. February 2016
13. Chase Health Savings Account ending in x1626
 - a. November 2, 2015 through February 26, 2016

Garima

Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
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1 TRANS

2
3 COPY

FILED
DEC 29 2016
Clerk of Court

4
5 EIGHTH JUDICIAL DISTRICT COURT
6 FAMILY DIVISION
7 CLARK COUNTY, NEVADA
8
9

10 GABRIELLE CIOFFI-KOGOD,)
11 Plaintiff,) CASE NO. D-13-489442-D
12 vs.) DEPT. Q
13 DENNIS L. KOGOD,)
14 Defendant.)
15

16 BEFORE THE HONORABLE BRYCE C. DUCKWORTH
17 DISTRICT COURT JUDGE

18 TRANSCRIPT RE: ALL PENDING MOTIONS
19

20 WEDNESDAY, JULY 13, 2016
21
22
23
24

1 APPEARANCES:

2 The Plaintiff:
3 For the Plaintiff:

GABRIELLE ROSE CIOFFI-KOGOD
RADFORD SMITH, ESQ.
GARIMA VARSHNEY, ESQ.
2470 St. Rose Pkwy., #206
Henderson, Nevada 89074
(702) 990-6448

5 The Defendant:
6 For the Defendant:

DENNIS L. KOGOD
DANIEL MARKS, ESQ.
NICOLE YOUNG, ESQ.
610 S. 9th St.
Las Vegas, Nevada 89101
(702) 386-0536

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1 LAS VEGAS, NEVADA

WEDNESDAY, JULY 13, 2016

2 PROCEEDINGS

3 (THE PROCEEDINGS BEGAN AT 11:45:37)

4
5 THE COURT: All right. We are on the record in the
6 Cioffi-Kogod matter, case D-13-489442-D. Please confirm your
7 appearances.

8 MR. SMITH: Radford Smith, 2791, on behalf of Ms.
9 Cioffi-Kogod, who is to my right, Your Honor.

10 MS. VARSHNEY: And, Your Honor, Garima Varshney, bar
11 number 11878, also on behalf of Ms. Kogod.

12 THE COURT: Good morning.

13 MR. MARKS: Your Honor, Daniel Marks and Nicole
14 Young for Dennis Kogod, who is to my far left. My bar number
15 is 002003.

16 MS. YOUNG: And my bar number is 12659.

17 THE COURT: Good morning.

18 MR. KOGOD: Good morning.

19 THE COURT: All right. This is the time set for
20 hearing Plaintiff's motion, Defendant's opposition and
21 counter-motion. I -- I had issued an order setting this for
22 today. It was intended as my only 11 o'clock matter and
23 obviously we're getting started late. The -- and really the
24 focus was to get, as had been discussed -- and -- and I did

1 want make clear, my intent in our discussions at the last
2 hearing was not to reopen discovery, it was basically -- I
3 want to value balances for all accounts as of February 26th,
4 which was the date that I declared you divorced, and I used as
5 kind of the line of -- as the line of demarcation in terms of
6 the -- the end of the -- the case and -- and the marriage for
7 valuation purposes.

8 And so I was looking for updated statements showing
9 those account balances as a very simple matter for purposes of
10 retire -- all retirement accounts on both parties' sides. And
11 so I know there have been exhibits, and that's one thing I
12 directed, that exhibits be offered, that they would be
13 essentially marked as the next exhibits in order.

14 And I did -- I have a binder of exhibits from --

15 (COURT AND CLERK CONFER BRIEFLY)

16 THE COURT: All right. And then I had received some
17 supplements, just -- not regarding any of the financial
18 accounts, but it looks like credit card debts from the
19 Plaintiff as well. I don't know if that's what's in there.
20 So is there any objection to the admission of any of these
21 records --

22 MR. SMITH: None --

23 THE COURT: -- that have been offered?

24 MS. VARSHNEY: No, Judge.

1 MR. SMITH: We submitted them, so we're --
2 THE COURT: What was that?
3 MR. MARKS: No, and we submitted --
4 MR. SMITH: I think we submitted them, yeah.
5 MR. MARKS: You got our supplements; correct?
6 THE COURT: Right. So I have -- just so you're
7 aware I have Exhibits 4X to 6C from the Defendant.
8 MR. MARKS: Right.
9 THE COURT: And then I have Exhibits -- now the
10 numbering -- because I think we're going to need to
11 renumber --
12 (COUNSEL AND CLIENT CONFER BRIEFLY)
13 THE COURT: Well, it starts at 108, but I think we
14 already had a 108, is my concern. Let me look. The list i
15 have showed exhibits through 130 -- 1 -- Exhibit 131 was the
16 -- the deposition of Jennifer Steiner. So it went -- it went
17 through 131, so I just wanted to make -- so this really should
18 start at 1 --
19 MS. VARSHNEY: 132 then.
20 THE COURT: -- 32.
21 MS. VARSHNEY: And I'm sorry, I think it starts at
22 108.
23 THE COURT: Right.
24 MS. VARSHNEY: So it should be 132.

1 THE COURT: Okay. So we'll -- if you --
2 (COUNSEL AND CLIENT CONFER BRIEFLY)
3 THE COURT: Through 146. So those will be 132
4 through 146. Okay. So does the Defendant have any objection
5 to the admission of Exhibits 132 through 146?
6 MR. MARKS: No, Your Honor.
7 THE COURT: And does the Plaintiff have any
8 objection to the admission of Exhibits --
9 THE CLERK: 4X.
10 THE COURT: -- 4X through 6C?
11 MR. SMITH: There's nothing in 6C that addresses
12 2016, so I'm wondering why it was offered. Or 6B, excuse me.
13 THE COURT: You're -- which one?
14 MR. SMITH: 6B.
15 THE COURT: 6B.
16 MR. MARKS: It's a stock grant that the court I
17 think wanted. It's showing -- a chart showing his stock
18 grants, which obviously you wanted.
19 THE COURT: It was part of the additional
20 information?
21 MR. MARKS: Yeah. For -- for stock during the
22 marriage. In other words, it's -- it's certainly relevant.
23 THE COURT: Okay.
24 MR. SMITH: I -- okay. Let me --

1 THE COURT: Any objection?
2 (COUNSEL AND CLIENT CONFER BRIEFLY)
3 MR. SMITH: No. Can I read it?
4 THE COURT: Okay. All right. So that -- that --
5 I'm assuming, and I have not looked at these documents --
6 MR. MARKS: Correct.
7 THE COURT: -- because I wanted to have this
8 discussion first, but I'm assuming that that provides me with
9 updated balances --
10 MR. MARKS: Right.
11 THE COURT: -- that you're going to incorporate into
12 your --
13 MR. SMITH: It doesn't -- it doesn't provide updated
14 balances, it just -- it's just a historical statement,
15 apparently -- I don't know how this document was generated
16 but --
17 MR. MARKS: He's not --
18 THE COURT: I'm talking about --
19 MR. MARKS: -- talking about 6.
20 THE COURT: -- the exhibits in general.
21 MR. SMITH: Oh, the exhibits in general.
22 THE COURT: Yeah, and the exhibit -- so what I
23 anticipate is I'm going to be receiving closing briefs --
24 MR. MARKS: Correct.

1 THE COURT: -- and that as an exhibit you're going
2 to attach an updated marital balance sheet --
3 MR. MARKS: Right.
4 THE COURT: -- that will incorporate --
5 MR. MARKS: The updated --
6 THE COURT: -- numbers from these exhibits that --
7 MR. MARKS: Yeah.
8 THE COURT: -- you both --
9 MR. SMITH: Yes.
10 THE COURT: -- offered.
11 MR. MARKS: Right. And -- and are there any
12 accounts that either party is concerned that we don't -- we're
13 missing or lacking updated statements?
14 MR. SMITH: Accounts, no, but the statements leading
15 up to those 2016 balances we don't have. I mean, there's a
16 period of time based on the end of discovery, in that period,
17 but we don't know what was being spent from those accounts.
18 And you recall, he was still paying for things, for the
19 additional family, additional things that were all part of the
20 whole analysis of waste.
21 MR. MARKS: Judge, that's not your question.
22 THE COURT: Well --
23 MR. MARKS: That wasn't your question.
24 THE COURT: Well, it wasn't, but let me ask you in

1 that regard. Are the -- are the account balances lower or
2 higher than the account balances were from the prior
3 statements. And -- and I understand they're separate issues,
4 but --

5 MR. SMITH: Well, they'll be higher because the --
6 there has been money deposited into them from a bonus, a bonus
7 that was received, I think in -- sometime in April, so I would
8 assume the accounts now are higher. In the statements
9 themselves they would be -- I don't -- I don't know because I
10 don't have the statements --

11 THE COURT: Okay.

12 MR. SMITH: -- in front of me, but again, Your
13 Honor, it just seems to be a very simple task. We've -- we've
14 cut it off at the 26th, which is -- is what the Court's ruled
15 in terms of when the divorce occurred. So it would seem to me
16 that if we're trying to get accuracy as the 26th in terms of
17 all the issues before the Court, we would need to know what
18 was being spent from those accounts. The accounts would be
19 altered, they may be higher or less depending on earnings and
20 so forth --

21 THE COURT: Right.

22 MR. SMITH: -- but they would altered in the sense
23 that Mr. Kogod continued to spend money for the benefit of his
24 second family.

1 MR. MARKS: Your Honor, this is very trailed on, and
2 I noted your frustration, and I hope it wasn't with us. We
3 tried the case on the -- that week of the 26th, there starting
4 on the 22nd. We virtually were discovering up until the
5 moment. It wasn't like it was a cutoff six months ago. You
6 allowed them to do those real estate appraisers literally
7 after the cutoff, within a matter of days of the trial, and
8 then we handled it that way. But people were on the stand
9 talking to literally things happening that week. This case,
10 of all the cases, you did contemporaneously. And in their
11 paperwork they're implying that Anthem's going to do another
12 chart, report or analysis in their -- that they'll attach to
13 their brief that somehow will -- we won't get to cross
14 examine, we won't get to rebut. I don't see how any attorney
15 could ever contemplate that. Discovery is over. The expert
16 reports are over. The concept that they want to go back in
17 time and redo and recast and report and re-expert is so not
18 what we're supposed --

19 THE COURT: Well --

20 MR. MARKS: -- to do.

21 THE COURT: -- listen, here -- here's where I'm at.
22 And -- and the purpose for us entertaining the discussion
23 about the February 26 date at the prior hearing when we had
24 this discussion about changing records was not with the intent

1 or design to -- to reopen discovery. It was for the express
2 purpose of getting updated account balance statements so that
3 pursuant to Forrest in -- in valuing assets that we have that
4 line of demarcation and evaluation date that I'm using.

5 I understand the argument and theory that, look,
6 they -- because the community existed until that day, there's
7 still this notion about what has been spent and -- and part of
8 that analysis. But my intent in -- in saying, look, I'm going
9 to use this date, I would like to have account balances as of
10 that date, somewhat draws into that as part of the analysis.
11 But my intent was not to reopen things that may be cause for
12 the Court to even invite further examination and testimony
13 regarding what has been spent or what hasn't been spent. I'm
14 just not -- I'm just not inclined to do that given the
15 deadlines that the Court previously had been imposed with
16 respect to the close of discovery. My -- my approach was
17 fairly simple in saying I just want -- I just want updated
18 account balances.

19 MR. SMITH: Well, this -- this was a trial in which
20 the order to show cause was consolidated with the trial.

21 THE COURT: Right.

22 MR. SMITH: That document, that action would have
23 been a separate evidentiary hearing in which we would have had
24 the opportunity to demonstrate that he continued to use

1 community funds and demand that he account, at the time of
2 that hearing, for all the funds that he expended in violation
3 of the JPI, which is still in effect. It has not been undone.

4
5 So the -- and to us, we could either go at it this
6 way, by simply having him provide a few account statements and
7 accounting for the monies, or we could file a supplemental
8 order to show cause, because he continues as we stand here
9 today, to violate the joint preliminary injunction.

10 So as we -- it's up to you, as -- as you want -- in
11 other words, there are monies as -- up to February 26th going
12 out to pay for various things that can't possibly be
13 considered for the benefit of the community. So we could file
14 an order to show cause up through that period of time, because
15 we consolidated and OSC that was filed earlier. Up to you,
16 Judge. I just think it would be simpler --

17 MR. MARKS: May I respond, Judge?

18 MR. SMITH: -- to address those matters by having
19 him provide the information. I just don't understand why a
20 simple accounting needs to be another motion but --

21 MR. MARKS: Judge --

22 MR. SMITH: -- if that's -- that's the
23 predilection --

24 MR. MARKS: -- this is --

1 MR. SMITH: -- then so be it.

2 MR. MARKS: This is so frustrating to me. We were
3 all here day in and day out through that trial. Certainly
4 they made their pitch that through the trial date he was doing
5 certain things that they considered waste. Their reports were
6 very contemporaneous. They were very close to the trial
7 compared to most cases. And we tried to rebut it and they had
8 their FDEs. Why -- why months later, just -- you have to
9 thing this through. Why months later, without any sort of
10 motion from them, without any sort of 59 or 60 or any number
11 of the rules, as part of a -- what I considered a ministerial
12 order to please update for your benefit so you can accurately
13 under Forrest divide. That's how I took it. Why they would
14 take that to be a signal, oh, a light went on, we didn't get
15 every parking meter, we didn't get everything through the
16 exact -- February 26th, he went to lunch with us, and that
17 could be potential community waste under their theory. And
18 therefore, they're using that as a green light to essentially
19 ask surreptitiously or in a subterranean method to reopen
20 discovery. I don't see that. That is so not what you said
21 and what you wanted. They made their pitch for waste more
22 than any case I've -- I've ever tried, and they certainly
23 explained what was going on. And they certainly put into
24 evidence that it was going on through the 26th when you cut

1 community off and essentially the JPI would be over. And for
2 them now, through your ministerial order of updating, to try
3 to reopen this trial and try to do a new Anthem report is
4 offensive. It's certainly going to never put an end to this
5 if that's where they're heading because it's -- there's going
6 to be a motion to strike that report. And I can't believe
7 what I'm hearing them say.

8 THE COURT: Well --

9 MR. SMITH: Well, here's -- here's what I can't
10 believe, is that Mr. Marks would make that comment knowing
11 that in our pretrial memo we were very specific that one of
12 the forms of relief we requested from the trial was that --
13 that Dennis account through the time of the decree of divorce,
14 but here through the 26th, for all monies that were spent in
15 the form of waste because it's just impossible to get that
16 information through trial. But -- but it is a violation.

17 Here's the part that really offends me, is that he
18 would continue to do this, even after we've spent a mountain
19 of money demonstrating the types of expenses that we would
20 object to, that he would just not care. He wouldn't say let's
21 put money into a separate account and I'll use that. He
22 didn't do that. We -- we proposed it, but he didn't do that.
23 But instead he's just going to come in and say, hey, if you
24 paid for my kids' school, Gabby, or if you paid for my ex --

1 my girlfriend, well, it's not big deal because you couldn't
2 account to it through the 26th. That's the part that's
3 offensive.

4 MR. MARKS: Your Honor --

5 MR. SMITH: I just don't think -- the Court can do
6 it one of two ways. If the Court says this is tantamount to
7 op -- reopening discovery and it wasn't the intent of the
8 Court to do that, so be it. We'll file another order to show
9 cause because the JPI did not conclude at the time of the
10 trial, nor has it concluded yet.

11 MR. MARKS: Your Honor --

12 MR. SMITH: So to the extent that he's continued to
13 spend money on his girlfriend, he continues to do things
14 without the approval of -- of us or the Court. He sold a
15 Ferrari, he didn't tell us anything about that. I mean --

16 MR. MARKS: Judge, on the 26th at four o'clock --
17 obviously you watched the video, I watched the video. They
18 said let's divide money, let's end the community, because we
19 don't want him spending money -- her money on his girlfriend.
20 We all agreed as of the 26th it was over. Whatever he was
21 spending --

22 THE COURT: Right.

23 MR. MARKS: -- on his girlfriend was on his share.
24 They requested it, we agreed to it, you agreed to it and

1 ordered it.

2 THE COURT: Well, listen, and -- and I think -- but

3 I --

4 MR. MARKS: Do you recall that, Judge?

5 THE COURT: No, I -- no, I do. Absolutely.

6 MR. MARKS: So why am I --

7 THE COURT: Listen --

8 MR. MARKS: -- hearing what I'm hearing?

9 THE COURT: Well, listen --

10 MR. MARKS: I feel like I wasn't -- that this is a

11 really -- time machine war because we discussed it on the

12 26th --

13 THE COURT: No, but it --

14 MR. MARKS: -- and I agreed.

15 MR. SMITH: We're not asking for after --

16 THE COURT: No, but I --

17 MR. SMITH: -- the 26th.

18 THE COURT: -- I -- I think what Mr. Smith is

19 talking about are the records not after February 26th, but --

20 MR. SMITH: Correct.

21 THE COURT: -- the records in between the last

22 statement was provided for -- in 2015 --

23 MR. MARKS: I think it was January or December.

24 THE COURT: I -- I don't know.

1 MR. MARKS: The records are up to --
2 MR. SMITH: We have --
3 THE COURT: Listen --
4 MR. MARKS: They were --
5 MR. SMITH: We have a --
6 MR. MARKS: -- very up to date.
7 MR. SMITH: -- specific request that we've given to
8 Mr. Marks. He's well aware of the dates of everything --
9 MR. MARKS: They should have --
10 MR. SMITH: -- that was in question.
11 MR. MARKS: -- asked for that at time of --
12 THE COURT: Listen --
13 MR. MARKS: -- trial. They should have asked for
14 that --
15 THE COURT: -- the bottom -- the bottom line for me
16 is I am satisfied with the record as it is, based on our
17 discussion today, that I have the information I need to
18 complete the Court's decision. I'm not opening any further
19 discovery, I'm not -- so I'm not addressing it in the context
20 of these proceedings.
21 MR. MARKS: Okay.
22 THE COURT: I'm satisfied, based on the
23 representations that both parties have made, that I -- these
24 records that you've stipulated to be admitted in the record

1 provide the Court with adequate information for updated
2 values.

3 MR. MARKS: Okay.

4 THE COURT: They're -- part of the trial included --
5 the contempt issue was before the Court at that time as well
6 and -- and I address that issue as part of my finding,
7 conclusions and orders in the decree of divorce. I've
8 indicated at prior hearings what I have been doing. And this
9 has been part of the unique nature of this case. Perhaps in
10 the ordinary context of a case I might, at the end of that
11 February 26th hearing, had -- had simply said the matter is
12 under advisement and I'll issue a decision and we're done,
13 based on the record then, and just cut it off and say I'm
14 finished. I have everything, that's the record, and I issue
15 my decision.

16 There are unique aspects to this. We had an
17 additional evidentiary hearing where I heard from real estate
18 appraisers. We had that discussion about updating records to
19 February 26th, which was the date I declared the parties
20 divorced. And I was open to that and I said okay. I'm fine
21 with that, let's get updated records using that as the date of
22 divorce.

23 And -- and so there's some unique aspects to this
24 case and -- and I have -- just so you're aware, and really the

1 -- the final item of -- of business today -- and there's some
2 other questions I had, as I raised in the order that I issued,
3 was to set a new date for closing briefs. But I've completed
4 the initial draft of the findings, conclusions and orders, and
5 that -- I don't want that to come as a surprise to anyone and
6 -- and to say, well, the decision's already been made. I -- I
7 do look forward to reading those closing briefs that have been
8 submitted, and obviously I'm going to dissect those before I
9 issue a final order, but I didn't want to just sit and wait
10 given the type of issues and the mountain of evidence that was
11 before me, the number of hearings. I told you at prior
12 hearings I rewatched the entire evidentiary hearing from start
13 to finish, so I'm familiar with those hearings. I've
14 rewatched every single hearing that's taken place in this cla
15 -- this case, summarized every hearing, transcribed portions
16 of those hearings that are part of my findings, conclusions
17 and orders.

18 So I've approached it in a fairly detailed process
19 to try and assimilate all of the information that's come in.
20 I've reviewed all of the -- the exhibits that have been
21 admitted into the record, except those that have just come in
22 today, to formulate those -- those findings, conclusions and
23 orders, and wanted to do it at a time when it was still
24 somewhat fresh in my mind. And that's why I've gone ahead and

1 -- and done that. And part of that has included incorporating
2 or addressing the arguments that you've both raised in your
3 pretrial memos.

4 I'm -- I'm giving you the opportunity to submit
5 those closing briefs because I think it is important for you
6 to summarize the evidence. The legal arguments, I don't know
7 that there's anything necessarily new that will come from what
8 you've already given me in your pretrial memos. But
9 understand, I've review -- those pretrial memos were important
10 for me in helping me craft the initial draft. But I don't
11 expect, once those closing briefs to come -- come in, I don't
12 expect it to be very long for me to be able to read through
13 those, dissect them, change -- if it persuades me to change
14 something here and there.

15 I -- I expect to have you a decision fairly quickly
16 after that deadline and I receive that information. And that
17 includes the Court being able to update marital balance
18 sheets. My hope is that -- and this was indicated in the pre
19 -- the pretrial memos that except for a few items, you had --
20 pretty much you were in agreement with -- with values, and I
21 appreciate that. There was some that -- that the valued
22 difference isn't material, and that was noted in the pretrial
23 memo as well.

24 But that's some of what my hope is, that I'm seeing

1 common numbers on both sides. I -- I understand there's some
2 discrepancies. The -- the Oak Pass home, obviously there's a
3 dispute. We had an evidentiary hearing on that. I -- I make
4 that call in my findings and conclusions and -- and orders.

5 MR. MARKS: You will read the briefs before you
6 decide the case.

7 THE COURT: I will. No, I -- no, I want to be clear
8 about that. Absolutely. I -- I --

9 MR. MARKS: Because we're spending a lot of time on
10 the briefs.

11 THE COURT: Absolutely. And -- and it's
12 important --

13 MR. MARKS: And the --

14 THE COURT: -- for me to read those. But -- but I
15 guess my point is, I'm not expecting that your arguments are
16 going to be completely different from the arguments you made
17 in your pretrial memos.

18 MR. MARKS: No, but we were rushed in the evidence
19 and we're trying to lay everything --

20 THE COURT: You're right.

21 MR. MARKS: -- out in detail for you and/or, you
22 know, the record obviously.

23 THE COURT: And a clos -- a closing brief, as a
24 closing argument, is -- the intent and the aid to the Court is

1 to summarize the evidence that has just been admitted into the
2 record, and that's how I view it.

3 MR. MARKS: So what date are you looking at for
4 these briefs?

5 THE COURT: Well, and I know I suspended it with the
6 issuance of that -- that -- my -- I issued my order on June
7 28th. The deadline had been June 30th. I don't know if you
8 already had those briefs underway and -- and so you're already
9 midstream.

10 MR. MARKS: Yeah, we're midstream.

11 THE COURT: So how much more time do you need? Do
12 you need that much time?

13 (COUNSEL AND CLIENT CONFER BRIEFLY)

14 THE COURT: We're here on July 13th. Do you need a
15 -- is a couple of weeks enough?

16 MR. MARKS: We want to the end of -- the end of July
17 possibly? The 29th? It's a little more than two weeks.

18 THE COURT: August 1st.

19 MR. MARKS: August 1st.

20 THE COURT: And I'm not trying to -- to push --

21 MR. MARKS: August 1st is fine.

22 MS. VARSHNEY: That's fine.

23 THE COURT: August 1st.

24 MR. SMITH: In light of the Court's comments today,

1 we -- what --

2 (COURT AND CLERK CONFER BRIEFLY)

3 MR. SMITH: -- what we've done is we have a
4 transcript. We've gone through the transcript as well and
5 we've highlighted certain parts of the evidence that we think
6 are -- are persuasive in our argument. That's what we've
7 done. There's very little new laws you've indicated. In
8 fact, in order -- because you gave us the page limitation, I
9 just referred back to the --

10 THE COURT: Which is fine.

11 MR. SMITH: -- pretrial memo, which is fine. So I
12 got a feeling the exercise we're doing is very similar to the
13 type of exercise that the Court did, albeit objectively versus
14 advocate. And I -- I think that's -- hopefully that -- that
15 will give you some enlightenment in terms of our position, in
16 terms of the actual evidence that was either presented or not
17 presented. I think that's an important part of this case.

18 So, yeah, I -- a couple of weeks, or if you went to
19 the 29th, that's fine.

20 THE COURT: Okay.

21 MR. MARKS: Your Honor, one question I -- one --

22 THE COURT: So -- so July 29th we'll have --

23 MR. MARKS: It's a Friday.

24 THE COURT: -- the submission of closings. That's a

1 Friday.

2 MR. MARKS: By 5:00 p.m. The issue --

3 THE COURT: And I'm going to expect both of you are
4 going to attach a marital balance sheet --

5 MR. SMITH: Well, yes.

6 THE COURT: -- to your --

7 MR. MARKS: And I'm wondering whether -- I know the
8 page limit, and I appreciate the Court's time and effort.
9 Because we are arguing a lot of very specific line items and
10 because there was a lot of rush on that Friday with my client
11 and our expert, we did a lot on the 26th. I would
12 respectfully request if you would, you know, extend the page
13 limit because I feel, for the record, and potentially the
14 appellate record, that we have to argue those items,
15 especially as it relates to, you know, the waste claim on
16 Exhibit 6 to their report, and that we need a record of that.
17 And we were really rushed on the evidence with my client. You
18 know, he did make his record, but I would like to put that in
19 writing, depending -- I don't know which way you're going on
20 that, but I want to -- I -- I'd like the page limit extended.
21 I -- I can assure you it's not fluff and it's all substance of
22 arguing substantive points, all of the facts.

23 THE COURT: Well, I -- and I -- I think initially I
24 had said 25 pages and then --

1 MR. MARKS: Thirty.
2 THE COURT: -- and then I --
3 MR. MARKS: You had said 30.
4 MR. SMITH: You said 30.
5 THE COURT: -- then I -- then I said, after some
6 discussion, I said --
7 MR. MARKS: How about 40?
8 THE COURT: -- okay, okay, 30.
9 MR. MARKS: How about 40 pages?
10 THE COURT: I -- you know, what --
11 MR. MARKS: I think it will be helpful. I wouldn't
12 -- I -- I appreciate that judges don't like a lot of stuff,
13 but I really think it's going to be helpful to you and/or if
14 this matter is ever appealed that we've our -- a clear record
15 of why we think certain things are not waste that they say are
16 waste.
17 MR. SMITH: Judge, I don't have any objection to
18 that, and the reason why is for what he's saying. I don't
19 want some argument technically later on that your decision
20 somehow limited his ability to provide the information. I too
21 felt rushed, and as you know, I had just a very --
22 THE COURT: Right.
23 MR. SMITH: -- minutes with my expert, but we
24 provided an expert report that really identified exactly what

1 we were doing as opposed to, well, he's rich enough, he can --
2 and --

3 THE COURT: Right.

4 MR. SMITH: -- shouldn't have to pay these things.
5 So I -- I --

6 MR. MARKS: This is only on the pages, not
7 re-aruging the case.

8 MR. SMITH: Well, look, if he --

9 MR. MARKS: It's not closing argument.

10 MR. SMITH: -- if he wants 40 -- I just don't want
11 him to -- to say that, oh, somehow he was prejudiced by the
12 fact that he didn't have 40 pages. It's up to you, Judge.

13 MR. MARKS: I think you will enjoy the extra pages.

14 THE COURT: Oh, yeah?

15 MR. MARKS: I wouldn't be writing something that --
16 that I didn't think you would enjoy.

17 MR. SMITH: You'll enjoy them. You'll enjoy those,
18 Judge.

19 MR. MARKS: I just want to make sure --

20 THE COURT: Oh, you're doing it for my benefit.

21 MR. SMITH: Yes. When we wrote those --

22 MR. MARKS: I think it will be --

23 MR. SMITH: -- 135 --

24 MR. MARKS: I think it will be easier --

1 MR. SMITH: -- page briefs and those other matters,
2 you enjoyed it, I'm sure.

3 THE COURT: Well --

4 MR. MARKS: You know, I think you're going to enjoy
5 that we're trying to hit each issue and give our -- our
6 position on it and you can obviously accept it or reject it,
7 but we've then made our record.

8 THE COURT: Well -- well, but your page limit, if
9 you -- and listen, I -- I recognize that --

10 MR. MARKS: I know brevity is better.

11 THE COURT: -- there certainly is fodder for filing
12 an appeal. We're dealing with areas that -- that, you know, I
13 would welcome -- I think it would be great to get some
14 guidance from the Supreme Court on some of these issues. The
15 issues -- just the issue of waste. And I know it's -- it's
16 addressed in Putterman and Lofgren and -- and I go into some
17 detail in that regard, but I -- I -- I would not be suprised
18 and somewhat expect that either or both of you are going to be
19 -- there's going to be an appeal and a cross appeal. I -- I
20 get that. And I'm -- listen I -- I think anytime we have the
21 opportunity to -- to establish new law -- and I would -- I
22 would hope that it would be heard -- you know, not -- not to
23 -- you know, whether it's the intermediate Court of Appeal or
24 the -- the Supreme Court, I don't know who would hear it, but

1 it -- it's the type of issue that I think certainly would --
2 we -- we -- it would be helpful for -- for the judiciary and
3 the bar to have additional guidance in this iss -- in this
4 area. But the page limitation for your appeals are 30 pages.

5 MR. MARKS: Unless you petition for --

6 THE COURT: Yeah, unless you petition.

7 MR. MARKS: I'm asking --

8 THE COURT: And that's what you're doing.

9 MR. MARKS: -- and I think we --

10 THE COURT: You're petitioning me to --

11 MR. MARKS: I'm petitioning.

12 MR. SMITH: He's petitioning --

13 MR. MARKS: Judge, I know that you don't want --

14 MR. SMITH: -- because you're going to enjoy --

15 THE COURT: And Mr. Smith is stipulating to that.

16 MR. SMITH: You're going to enjoy those extra -- I
17 just want a --

18 MR. MARKS: I know you don't --

19 MR. SMITH: -- technical argument --

20 MR. MARKS: -- want fluff.

21 MR. SMITH: -- that somehow he didn't have long
22 enough to present his case. You're the arbiter of that. If
23 you don't feel like you need it, I don't know that it adds
24 anything. Look, it's -- it reminds me of that old statement

1 by Mark Twain, that I apologize for this length of this
2 letter, I didn't have time to write it. And I really think
3 that that -- there is some of that here. I mean, if you -- I
4 -- I'm happy with 30 pages. I think we can get by with it,
5 because again, this is just going to be a reminding of our
6 position on the evidence specifically. That's --

7 THE COURT: Right.

8 MR. SMITH: -- what you want to see.

9 THE COURT: It's a summary of the evidence.

10 MR. MARKS: And you remember, I wanted oral closing,
11 and I'm not getting -- oh, I think this is a case that cried
12 out for oral closing. You said you'd consider it. I don't
13 think you're going to give us --

14 THE COURT: Yeah.

15 MR. MARKS: -- oral closings --

16 THE COURT: No, I'm not.

17 MR. MARKS: -- so I'm asking for your good graces in
18 another 10 pages.

19 THE COURT: I'll give you 40 pages.

20 MR. MARKS: Thank you, Your Honor. On another
21 matter, I have --

22 THE COURT: Considering the fact that I've blown
23 through that --

24 MR. MARKS: Thank you.

1 THE COURT: -- in my findings, conclusions and
2 orders, so.

3 MR. MARKS: But you will read it before you decide.

4 THE COURT: Ab -- absolutely. I want to make that
5 very clear and the Court has made that clear. I don't want
6 there to be some technical objection that somehow the Court
7 had already --

8 THE COURT: No.

9 MR. SMITH: -- decided. You've made it very clear
10 that you would review and then decide.

11 THE COURT: I -- I just wanted you to understand
12 that because I -- I have a record except for these final
13 pieces, that I haven't sat by and I'm not waiting for that to
14 start this process. I -- I wanted to be in a position where
15 I'm ready to go and a decision I expect, unless there's
16 something earth shattering that I completely missed that you
17 pull out in your closing statements, that -- that within a
18 matter of a couple weeks after you submit those closing briefs
19 -- it's not going to be the next day, because it's going to
20 take me more time now to read 80 pages as opposed to 60 pages.

21 MR. SMITH: You're assuming we'll submit 40.

22 THE COURT: I -- I did -- I did have a couple
23 questions I did --

24 MR. MARKS: Your Honor --

1 THE COURT: -- want to ask.
2 MR. MARKS: -- before you do that, I have a check
3 for Mr. -- to the Plaintiff on the Ferrari I'd like to give
4 them.
5 THE COURT: Oh, okay.
6 MR. MARKS: Their half of the Ferrari. Can you sign
7 the receipt here, Counsel.
8 THE COURT: Okay.
9 MR. MARKS: Receipt. So that cleans up -- hopefully
10 it's one less issue to decide.
11 THE COURT: Okay.
12 MR. MARKS: Can you just -- can you sign that
13 receipt for me?
14 MR. SMITH: As soon as we check the check. 138.
15 MR. MARKS: Usually people --
16 MR. SMITH: What's the date today?
17 MR. MARKS: -- are happier when you give them a
18 check for \$138,000.
19 MR. SMITH: Usually people check checks for
20 138,000 --
21 THE COURT: Yeah.
22 MR. SMITH: -- to make sure they're that many.
23 MR. MARKS: Okay.
24 MR. SMITH: What's the date today?

1 MR. MARKS: Today is the --
2 MS. VARSHNEY: 13th.
3 MR. MARKS: -- 13th, right?
4 MR. SMITH: The 13th.
5 MS. YOUNG: We usually get interest on something
6 that's been sitting in --
7 MR. MARKS: Okay.
8 MS. YOUNG: -- someone else's account.
9 THE COURT: All right. Just a couple questions.
10 And -- and I somewhat touched on this. As -- as I've reviewed
11 the -- the -- the evidence and some of the exhibits and part
12 of that just included tax returns, it's included the 10K SEC
13 forms as well. And those forms -- and I noted this in my
14 order -- they each include a summary compensation table for
15 each year. And I -- I noticed that the -- the 2010 summary
16 compensation table gave summary compensation that went back to
17 2010, 2009, and 2008. So it went back three years. All the
18 other -- other -- all the other ones I -- I believe just
19 referenced the year of that summary compensation table.
20 But I noticed for 2008, the 2010 summary
21 compensation had numbers different than the 2008 summary
22 compensation table. And -- and I don't know if there's a
23 reason for that --
24 MR. MARKS: What page --

1 THE COURT: -- discrepancy.
2 MR. MARKS: -- are you looking at, Your Honor?
3 THE COURT: Well, it -- it's Page 33 -- it's Page 22
4 of the -- the 2008 summary compensation table.
5 MR. MARKS: In what page of the 2010?
6 THE COURT: It's Page 57 of the 2010. I don't know
7 if you have those and --
8 MR. MARKS: Yeah, I have them.
9 MR. SMITH: We got them.
10 THE COURT: Okay.
11 MR. SMITH: Dig them out.
12 THE COURT: And those are -- I can give you the
13 exhibit.
14 (COUNSEL CONFER BRIEFLY)
15 MR. MARKS: So Mr. Kogod wasn't a Section 16 officer
16 in '08, so he's not -- his compensation is not listed in the
17 '08 one, but is listed in the 2010 one.
18 THE COURT: No, but it is listed --
19 MR. SMITH: It is listed -- it is listed in '08.
20 THE COURT: It is listed in '08, so he was
21 receiving -- but, no, all I'm saying is -- is -- is -- what --
22 what's odd is for --
23 MR. MARKS: Where are you --
24 THE COURT: -- for in 2000 --

1 MR. MARKS: -- because I didn't see it on --

2 THE COURT: So on 2008 --

3 MR. SMITH: Page 33 in 2008.

4 MR. MARKS: Where on Page 33, because I looked at
5 this chart --

6 MR. SMITH: It says --

7 THE COURT: In the 2008 --

8 MR. SMITH: -- Dennis Kogod, Chief Operating
9 Officer, 2.6 million.

10 THE COURT: Well, no, I think what you need to look
11 at is the 2009, because that will have the 2008 summary
12 compensation table. My understanding as I read through these
13 is that it was a year behind. So the 2009 statement would
14 show the 2008 summary compensation. The 2009 meeting.

15 MR. MARKS: The exhibits you referenced are 94 and
16 92. I have both those exhibits. On Page 33 of 92 is he
17 listed? He's not in the table. Is it a footnote?

18 THE COURT: Of Exhibit 92?

19 MR. SMITH: Of Exhibit 91, which is the 2008, the
20 DaVita 14A for 2008. On Page 33 of page ni -- of Exhibit 91,
21 he's listed as -- 2008 summary compensation table, Dennis
22 Kogod, Chief Operating Officer for 2.6 for '08 too.

23 (COUNSEL CONFER BRIEFLY)

24 THE COURT: Do you have that Mr. Marks?

1 MR. MARKS: I have the two exhibits you referenced
2 in your order, 92 and 94. And I was not clear on what your
3 question is.

4 THE COURT: Well, you know what, and -- and -- do
5 you have Exhibit 91?

6 MR. MARKS: Not with me. I only brought --

7 MR. SMITH: Here --

8 MR. MARKS: -- the two --

9 MR. SMITH: -- do you want look --

10 MR. MARKS: -- that you referenced.

11 THE COURT: Because I think they may have been mixed
12 up.

13 MR. MARKS: I'm sorry.

14 THE COURT: Because I think if -- look at 2000 --
15 look at the nine -- Exhibit 90 --

16 MR. SMITH: 91 is the --

17 THE COURT: Look at 91, which I think is actually
18 the year -- the year -- it might be mixed up. It might be the
19 year after. And look at Page 33.

20 MR. SMITH: There's the page, 2008 compensation
21 table.

22 THE COURT: But is that the 2009 proxy statement?

23 MR. MARKS: Yeah.

24 THE COURT: So I think that -- I think it just may

1 be -- and the prior exhibit was -- well, no, that would be
2 right. The prior exhibit would be the 2008 then. And -- and
3 it would list the 2007, which Mr. Kogod was not referenced in
4 2007. So my -- my only point is I -- I look along the -- the
5 compensation there and -- and on -- for 2008 --

6 MR. MARKS: The 472 is the same.

7 THE COURT: 472 is the same.

8 MR. MARKS: The 150 is the same.

9 THE COURT: The same. The ne -- the stock awards,
10 the option awards are different. The non-equity incentive
11 plan compensation --

12 MR. MARKS: The same.

13 THE COURT: -- is the same. As is the all other
14 compensation. So I -- I'm just -- and -- and not that it's --
15 it's earth shattering information, but as I review this, I'm
16 just -- my question was why -- why is it different. The 2010,
17 for some reason, was going back in time and offering
18 information for three years.

19 MR. MARKS: Look at the footnote, Your Honor.
20 There's a different description of stock awards, I believe.
21 I'm not an expert. Obviously they're SEC attorneys, but I
22 think if you look at the footnote under stock awards, there --
23 there may be a different -- there may be a different
24 definition why each year there's a --

1 THE COURT: Oh, okay.

2 MR. MARKS: -- slightly different definition. It

3 may have to do with accounting rules or some sort of federal

4 SEC rules, but it looks like it's a different definition of

5 how they're reporting this to the shareholders.

6 THE COURT: I'm assuming that the 2010 would be the

7 more accurate -- given the -- the date, more accurate

8 information.

9 MR. MARKS: They're accounting issues. In other

10 words, if you read --

11 THE COURT: Okay.

12 MR. MARKS: -- the footnote they're reporting this

13 to the shareholders and people that buy stock and the -- and

14 the board is reporting, who government --

15 THE COURT: Right.

16 MR. MARKS: -- periodically tells companies how you

17 have to report options and other forms of compensation that

18 are not just obvious, like wages and bonuses.

19 THE COURT: Right. Okay.

20 MR. MARKS: There's a different definition --

21 THE COURT: Okay.

22 MR. MARKS: -- of those amounts.

23 THE COURT: Okay. And like I said, I don't know

24 that it necessarily alters things --

1 MR. MARKS: I don't think it --
2 THE COURT: -- fundamentally.
3 MR. MARKS: -- alters our decisions here today --
4 THE COURT: But I just --
5 MR. MARKS: -- but you got to read the footnote.
6 THE COURT: -- I just noted that -- that the amounts
7 were different. Now, from an accounting standpoint, as I look
8 at tax returns and --
9 MR. MARKS: That's what they got --
10 THE COURT: -- these compensation awards --
11 MR. MARKS: -- essentially.
12 THE COURT: -- my understanding is -- and the record
13 appears to be fairly clear in this regard -- that the -- just
14 for example, the 2015 bonus was determined in 2016, in March.
15 MR. MARKS: Yes.
16 THE COURT: And that's how it typically occurs.
17 MR. MARKS: Yes.
18 THE COURT: So when it's received is -- the 2 -- so
19 the 2015 bonus is not going to show up on the 2015 --
20 MR. KOGOD: 2014 --
21 THE COURT: -- tax return.
22 MR. KOGOD: -- bonus would show up in
23 '15.
24 THE COURT: On the '15 return. But the bonus for

1 2015, for purposes of the SEC filings --
2 MR. MARKS: Would be '16.
3 THE COURT: -- is going to --
4 MR. KOGOD: Would show up in '16.
5 THE COURT: Okay. So that's not going to show up
6 on --
7 MR. KOGOD: The 2015 --
8 THE COURT: -- '15 either.
9 MR. KOGOD: -- bonus that I was awarded in March of
10 '16 for 200,000 would show up in the 2016 proxy and on my two
11 thou --
12 THE COURT: Okay.
13 MR. MARKS: But obviously we're dividing those
14 monies as the come in.
15 THE COURT: Understood.
16 MR. MARKS: And we divided those bonuses, so it's
17 accounted for in our case.
18 MR. SMITH: Not -- not -- not exactly. In the
19 current 10-Q that was just issued in April by DaVita --
20 MR. MARKS: I'm going to object to April, after the
21 close of evidence --
22 MR. SMITH: Well, but except that it --
23 MR. MARKS: -- because that's reopening --
24 MR. SMITH: -- it -- it's bonuses for 2015, and

1 you're asking that question. In the STI -- or the LTI
2 program, they divided the bonuses for 2015 into distributions
3 that were made in 2016 and 2017. The first distribution, 50
4 percent was made, and that was received and accounted for the
5 -- but there will be another distribution through -- on April
6 of 2017 --

7 MR. MARKS: That's the --

8 MR. SMITH: -- depending on his --

9 MR. MARKS: -- LTIP program, and again, that will
10 briefed. That's not --

11 THE COURT: Okay.

12 MR. MARKS: -- a bonus. But you're correct that the
13 bonus for '15 would be March of '16. And there was testimony
14 about that.

15 THE COURT: So would that mean that -- that in terms
16 of any bonus income that is received, it should match up with
17 your --

18 MR. MARKS: Tax return.

19 THE COURT: -- income tax returns --

20 MR. MARKS: Yes.

21 MR. KOGOD: Yes.

22 THE COURT: -- year by year.

23 MR. MARKS: Yes.

24 THE COURT: Okay.

1 MR. MARKS: And -- and when it's received, because
2 you pay tax --
3 THE COURT: Okay.
4 MR. MARKS: -- on the money --
5 MR. SMITH: Because we --
6 MR. MARKS: -- that's received in the year you get
7 it.
8 MR. SMITH: To give you an additional level of
9 comfort, we did that. That was one of the first analyses that
10 was commissioned by them to do, is to make sure that all
11 the --
12 THE COURT: That it match up.
13 MR. SMITH: -- money that had been received had been
14 deposited --
15 MR. MARKS: And, Your Honor, there was never --
16 MR. SMITH: -- and it matched up within, you know,
17 certain limits, because there -- we don't know exactly --
18 MR. MARKS: But again, at the trial that was never
19 an issue.
20 THE COURT: But listen --
21 MR. MARKS: Again, they never --
22 MR. SMITH: Well, this isn't an issue --
23 THE COURT: And I -- I don't --
24 MR. SMITH: -- for us now.

1 THE COURT: -- know that it's an issue.
2 MR. MARKS: Okay.
3 THE COURT: And the only -- and I'm the one who's
4 raising it, so --
5 MR. MARKS: No, I know --
6 THE COURT: -- to be clear, I -- I'm the one
7 making --
8 MR. MARKS: We want you --
9 THE COURT: -- a mess here.
10 MR. MARKS: -- to understand obviously.
11 THE COURT: No, but I -- I just wanted to make sure
12 I understood, as I reviewed the proxy statements in
13 conjunction with reviewing the income tax returns, that I
14 understood the information that was being reported on these
15 proxy statements in conjunction with the other information.
16 MR. MARKS: And I would have called their in-house
17 counsel or tried to get more information if I knew your exact
18 question, but --
19 THE COURT: I under --
20 MR. MARKS: -- Nicole and I --
21 THE COURT: I don't think it's --
22 MR. MARKS: -- reread it and tried to say what is
23 the judge --
24 THE COURT: What is he looking for.

1 MR. MARKS: -- asking me and --
2 THE COURT: There's nothing nefarious here. I'm --
3 MR. MARKS: But you got to look --
4 THE COURT: -- I'm truly --
5 MR. MARKS: But if you look at the footnote, there's
6 a different accounting definition of those -- of that line.
7 THE COURT: No -- no, there is. And you're right,
8 and you pointed to those -- those footnotes.
9 MR. MARKS: And we know from -- you know from I
10 think just your following politics and Congress and the Wall
11 Street Journal and the New York Times that accounting changes
12 of how you report things and what companies do has changed
13 over the six years obviously.
14 THE COURT: Right. And -- and -- and the point
15 being that it appears that relying on the 2010 information is
16 probably -- not that -- again, it doesn't really change a lot,
17 but I just want to make sure --
18 MR. MARKS: We want a comfort level.
19 THE COURT: -- that I'm not missing something --
20 MR. MARKS: Okay.
21 THE COURT: -- that I should be seeing that I'm not
22 seeing. And so that helps out.
23 MR. SMITH: But your -- your question actually
24 raises a point, is -- is -- one thing that's not in the record

1 is -- is the proxy statement that defines what the bonus was
2 in 2015, or the 10-Q that was just recently issued that
3 outlines the reasons for the bonus and not bonus. It just
4 seems like that has to be referenced. It's a public document,
5 so the Court can take judicial notice of it. But it has to be
6 referenced in order to understand what those amounts were
7 going to be. That they were -- they were awarded in 2015, but
8 paid in 2016 and 2017.

9 THE COURT: Right.

10 MR. MARKS: But, Judge, for instance, we've had
11 changes in his employment situation after February 26th. I
12 assume you want to make your decision based on February 26 --

13 THE COURT: I am.

14 MR. MARKS: -- subject to whatever post trial issues
15 could --

16 THE COURT: I --

17 MR. MARKS: -- arise.

18 THE COURT: I am.

19 MR. MARKS: And I don't think --

20 MR. SMITH: Yeah.

21 MR. MARKS: -- Mr. Smith should keep acting like
22 he's going to add evidence.

23 MR. SMITH: It's 2.4 million dollars that was paid
24 -- 4.9 total that was paid as a bonus for 2015. I mean, I --

1 MR. MARKS: He keeps throwing these millions out --
2 THE COURT: Listen --
3 MR. MARKS: -- that I don't see --
4 MR. SMITH: It's in the proxy statement.
5 MR. MARKS: -- how you can digest --
6 THE COURT: Well, listen, and I -- and I don't
7 necessarily need -- and again, I -- I made it clear, I'm not
8 reopening discovery. I don't need anything further, but I
9 have addressed the notion -- part of the issue that's before
10 me is understanding the nature of some of these incentive
11 grants, which I don't -- I'm not an expert here in that
12 regard, and I'm not -- I'm not -- I don't want to --
13 MR. MARKS: So I --
14 THE COURT: -- pretend to know --
15 MR. MARKS: So what I'd ask you --
16 THE COURT: -- more than I do.
17 MR. MARKS: -- is you wait and read --
18 THE COURT: Well --
19 MR. MARKS: -- our briefs on those points and see --
20 and we're --
21 THE COURT: Right.
22 MR. MARKS: -- going to obviously --
23 THE COURT: And -- and --
24 MR. MARKS: -- try to argue it.

1 THE COURT: -- I'd welcome that. And -- and I will
2 say, just my dealings -- when I've dealt in the past -- just
3 so you're aware, when I deal with issues like options -- this
4 is not my first case where I've dealt with those type of
5 incentive programs. I've never dealt with these specific
6 incentive programs. This is the first case like this. But
7 typically my approach to any type of benefit that has a
8 vesting period -- and there's case authority on -- that goes
9 all over the map in -- in terms of those issues. But I
10 usually approach any of those issues similar -- with a similar
11 time rule approach in terms of grant dates, vesting dates, or
12 maturity dates, whatever lingo is -- is typically used, for
13 purposes of determining what is the community property
14 interest, because I recognize that there may be assets -- and
15 I don't need to know exactly what those assets are. At some
16 point I do, but for purposes of me making a decision, I don't
17 need that information. I can -- I can outline, this is how I
18 view the issue, whether it's wrong legally or not, and a
19 higher court may tell me one way or the other. And -- and you
20 -- you can spearhead that effort and say, Judge -- I was
21 wrong.

22 MR. MARKS: Well, at least read our analysis of
23 why --

24 THE COURT: I -- I will.

1 MR. MARKS: -- maybe the time rule --
2 THE COURT: I will.
3 MR. MARKS: -- doesn't apply.
4 THE COURT: And maybe you -- well, and maybe -- and
5 you might persuade me otherwise with the closing.
6 MR. MARKS: Just have an open mind at least in --
7 because remember, we rushed through the trial. We never made
8 an oral closing. I feel like you've written your decision
9 before you heard our argument.
10 MR. SMITH: I just want to be clear, the Court has
11 said --
12 THE COURT: Over and --
13 MR. SMITH: -- over and over and over again that it
14 will -- it could be persuaded and it used language throughout
15 today's discussion. We understand that we're providing a
16 brief that very well could persuade the Court --
17 THE COURT: Right. Absolutely.
18 MR. SMITH: -- to make changes to whatever draft --
19 THE COURT: Uh-huh (affirmative).
20 MR. SMITH: -- the Court has prepared.
21 THE COURT: Yeah. Absolutely.
22 MR. MARKS: Since we couldn't do an oral closing
23 today of the trial --
24 THE COURT: Absolutely. And maybe I will regret not

1 having you make closing statements on February 26th and -- and
2 just finishing it.

3 MR. MARKS: Well, just because you could ask
4 questions.

5 THE COURT: But --

6 MR. MARKS: You would have a chance to ask --

7 THE COURT: No --

8 MR. MARKS: -- questions.

9 MR. SMITH: You'll notice my move outward. I think
10 we beat this one to a --

11 THE COURT: We have. We have.

12 MR. SMITH: All right. Thank you very much, Your
13 Honor.

14 THE COURT: Thank you.

15 (COURT RECESSED AT 12:29 AND RESUMED AT 12:29)

16 MR. SMITH: -- and they prepared a transcript, it
17 was made part of the record.

18 THE COURT: I may have acc -- I think I have --

19 MR. SMITH: Okay. All right. Very good.

20 THE COURT: Yeah, they're in Odyssey.

21 MR. SMITH: Perfect. Okay.

22 (PROCEEDINGS CONCLUDED AT 12:30:09)

23 * * * * *

24

1 ATTEST: I do hereby certify that I have truly and
2 correctly transcribed the digital proceedings in the
3 above-entitled case to the best of my ability.

4

5

/s/ Kimberly C. McCright
Kimberly C. McCright, CET
Certified Electronic Transcriber

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6
7 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

8 DENNIS KOGOD,

Case No. 71147

9 Appellant,

10 vs.

11 GABRIELLE CIOFFI-KOGOD,

12 Respondent.
13 _____/

14
15 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**
16 _____
17
18 _____

19 **APPELLANT'S APPENDIX**
20 **Volume 41**
21 _____
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25
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Acceptance of Service filed on April 24, 2014	1	14
Acceptance of Service Filed on November 6, 2015	2	394
Amended Notice of Cross-Appeal filed on September 23, 2016	46	9032-9148
Answer to Complaint for Divorce and Counterclaim filed on November 24, 2014	1	19-24
Case Appeal Statcment filed on August 23, 2016	44	8590-8593
Case Appeal Statement, filed on December 13, 2016	47	9287-9290
Case Cross-Appeal Statement filed on September 21, 2016	46	9028-9031
Case Cross-Appeal Statement, filed on December 23, 2016	47	9298-9301
Certificate of Service filed on March 2, 2015	1	66
Certificate of Service filed on June 2, 2015	1	85-86
Certificate of Service filed on January 25, 2016	4	712
Certificate of Service filed on June 21, 2016	42	8082
Certificate of Service filed on September 14, 2016	45	8704-8802
Certification of Copy of Exhibits Presented at the 2/23/16- 2/26/16 Non-Jury Trial, dated December 8, 2016	10	1876-1894
Certification of Copy Clerks List	41	7980-7983
Complaint for Divorce filed on December 13, 2013	1	1-6
Defendant's Closing Brief filed on August 1, 2016	43	8415-8473
Defendant, Dennis Kogod's, Rcply to Plaintiff's, Gabrielle Cioffi-Kogod's, Opposition to Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the deposition of Jennifer Crute Steiner and Opposition to Plaintiff's Countermotion for Attorney Fees and Costs filed on June 25, 2015	1	151-178
Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	1	87-110
Defendant's Exhibits Vol. I:	33	6161-7979
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit D- Teichner Accounting Rebuttal Expert Disclosure Dated: January 25, 2016	33	6162-6209
Defendant's Exhibit F- Teichner Accounting Sur-Rebuttal Report Dated: February 15, 2016	33	6210-6215
Defendant's Exhibit S- Bank of America Joint Checking Account Ending 6446 Statement From December 1, 2015 to December 31, 2015	33	6216-6223
Defendant's Exhibit T- Bank of America Checking Account ending in 0129 Statement from December 1, 2015 to December 31, 2015	33	6224-6229
Defendant's Exhibit U- Wells Fargo Complete Advantage Checking Account Ending 5397 Statement from January 9, 2016 to February 5, 2016	33	6230-6239
Defendant's Exhibit V- Wells Fargo PMA Account ending 8870 Statement from January 9, 2016 to February 5, 2016	33	6240-6242
Defendant's Exhibit W- UBS Trust – Fee Base ending 743 Statement From January 2016	33	6243-6252
Defendant's Exhibit X- UBS Checking ending 745 Statement for January 2016	33	6253-6264
Defendant's Exhibit Y- UBS Trust – PWS/GAM ending 134 Statement for January 2016	33	6265-6282
Defendant's Exhibit Z- UBS Stock Option ending 999 Statement for January 2016	33	6283-6290
Defendant's Exhibit AA- Merrill Lynch Ending 588 Statement from December 01, 2015 to December 31, 2015	33	6291-6360
Defendant's Exhibit BB- UBS Trust – Fee Base ending 43 Statement for January 2016	34	6361-6368
Defendant's Exhibit CC- Fidelity Dignity Health Statement from January 1, 2015 to December 31, 2015	34	6369-6372
Defendant's Exhibit DD- Davita Retirement Plan Statement from January 1, 2016 to January 31, 2016	34	6373-6375
Defendant's Exhibit EE- Davita Retirement Savings Plan Statement from October 1, 2015 to December 31, 2015	34	6376-6378
Defendant's Exhibit LL- UBS Premier Variable Credit Line ending 027 Statement for January 2016	34	6379-6384
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit MM- American Express Centurion Account ending 3005	34	6385-6396
Defendant's Exhibit NN- American Express Platinum Account ending 2003 Statement from January 18, 2016 to February 6, 2016	34	6397-6401
Defendant's Exhibit OO- American Express Platinum Account ending 9008 Statement from January 25, 2016 to February 23, 2016	34	6402-6406
Defendant's Exhibit PP- Master Card Account ending 1588 Statement From January 07, 2016 to February 06, 2016	34	6407-6412
Defendant's Exhibit QQ- Wells Fargo Account ending 1032 Statement from December 16, 2015 to January 15, 2016	34	6413-6419
Defendant's Exhibit RR- Banana Republic Account ending 4713 Statement from December 4, 2015 to January 4, 2016	34	6420-6423
Defendant's Exhibit SS- Discover Account ending in 4205 Statement from November 12, 2015 to December 11, 2015	34	6424-6427
Defendant's Exhibit TT- Kohls Account ending in 557 Statement from November 7, 2015 to December 7, 2015	34	6428
Defendant's Exhibit UU- Merrill Lynch Account ending 9677 Statement from November 13, 2015 to December 12, 2015	34	6429-6431
Defendant's Exhibit VV- Nordstorm Account ending 992 Statement from November 13, 2015 to December 13, 2015	34	6432-6436
Defendant's Exhibit WW- TJX Rewards Account ending 6951 Statement from December 1, 2015 to January 1, 2016	34	6437-6439
Defendant's Exhibit XX- Detailed Financial Disclosure Form for Gabrielle Cioffi-Kogod, Filed February 25, 2015	34	6440-6456
Defendant's Exhibit AAA- Email from Eugene to Dennis Dated: February 12, 2012	34	6457-6459
Defendant's Exhibit BBB- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: House	34	6460-6464
Defendant's Exhibit CCC- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: Misc.	34	6465-6467
Defendant's Exhibit DDD- Various Checks from Gabrielle to Eugene Cioffi Re: Eugene's Birthday	34	6468-6470
Defendant's Exhibit EEE- Various Checks from Gabrielle to Cassandra Cioffi Re: Cassandra's Birthday	34	6471-6473

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit FFF- Various Checks from Gabrielle to Stephanie Cioff Re: Stephanie's Birthday	34	6474-6476
Defendant's Exhibit GGG- Check from Dennis to Escrow of the West Re: 128 N. Edinburch	34	6477
Defendant's Exhibit HHHH- Various Checks from Gabrielle to Cash	34	6478-6496
Defendant's Exhibit III- Various Checks from Gabrielle to Deaner, Deaner, Scann, Malan & Larsen Re: Kogod v. DeYoung #5504-0001	34	6497-6507
Defendant's Exhibit KKK- Notice of Entry of Stipulation and Order Filed on August 12, 2015	34	6508-6513
Defendant's Exhibit LLL- Email from Dennis to Gabrielle Dated: December 8, 2011	34	6514-6515
Defendant's Exhibit NNN- Plaintiff's Sixteenth Supplemental Production of Documents Pursuant to NRCP 16.2, Served on October 22, 2015	34	6516-656
Defendant's Exhibit OOO- Gabrielle Kogod's Resume	34	6561-6564
Defendant's Exhibit PPP- Plaintiff's Response to Defendant's First Set of Interrogatories Dated May 18, 2015	35	6565-6589
Defendant's Exhibit QQQ- Plaintiff's Response to Defendant's Second Set of Interrogatories Served on October 20, 2015	35	6590-6597
Defendant's Exhibit RRR- Plaintiff's Response to Defendant's Third Set of Interrogatories Served on October 29, 2015	35	6598-6603
Defendant's Exhibit SSS- Confidential Memorandum Limited Partner Interests in New Enterprise Associates 14, L.P. Dated: February 2012	35	6604-6683
Defendant's Exhibit TTT- New Enterprise Associates 14, L.P. Supplemental Schedule of Changes in Individual Partner's Capital Accounts	35	6684-6706
Defendant's Exhibit UUU- Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	36	6707-6906
Defendant's Exhibit UUU- Continued Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	37	6907-7034
Defendant's Exhibit VVV- Davita Power Point Regarding 2015 Long Term Incentive Program	37	7035-7041

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit XXX- Davita Cash Performance Award Agreement, Exhibit B	37	7042-7048
Defendant's Exhibit YYY- Email from Radiology Partners regarding 2014 Tax Compliance	37	7049-7059
Defendant's Exhibit ZZZ- Radiology Partners Member Equity Statement Dated: July 31, 2015	37	7060
Defendant's Exhibit AAAA- Radiology Partners Practice Update, Dated July 31, 2015	37	7061-7067
Defendant's Exhibit FFFF- Kogod Equity Analysis of Dennis' outstanding Long-term incentives (Equity Bases and Cash-Based) and Explanation	37	7068-7070
Defendant's Exhibit GGGG- Thomasina Distribution Agreement	37	7071-7126
Defendant's Exhibit HHHH- Pray for Ukraine Agreement Dated: October 16, 2014	37	7127-7132
Defendant's Exhibit IIII- UBS Resource Management account Ending 899 Statement for February 2016	37	7133-7134
Defendant's Exhibit JJJJ- 2015 W-2 issued to Dennis L. Kogod	37	7135-7137
Defendant's Exhibit KKKK- Principle Life Insurance Company Statement for February 18 2016	37	7138-7139
Defendant's Exhibit LLLL- Email from Denise to Dennis Kogod	38	7140
Defendant's Exhibit MMMM- Filing with US Security and Exchange Commission	38	7141-7142
Defendants Exhibit NNNN- Email 2/23/16 Re: Award of 76,766 Shares And Sale of \$33,290 Shares for Tax Purposes	38	7143-7144
Defendant's Exhibit OOOO- Assets & Debt Chart	38	7145-7148
Defendant's Exhibit PPPP- Martial Balance Sheet	38	7149-7151
Defendant's Exhibit QQQQ- Costs & Fees Through 1/31/16	38	7152-7174
Defendant's Exhibit RRRR- Jimmerson Fees	38	7175-7340
Defendant's Exhibit SSSS- Depo of Eugene Cioffi February 05, 2016	39	7341-7450
Defendant's Exhibit TTTT- Depo of Stephanie Cioffi February 05, 2016	39	7451-7467
Defendant's Exhibit UUUU- 9716 Oak Pass Appraisal	42	8042-8061

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWW- Hollywood Hills Escrow	42	8063
Defendant's Exhibit XXXX- February 2016 UBS account summary statement	39	7468-7474
Defendant's Exhibit YYYY- February 2016 UBS account statement for Accounts ending 743	39	7475-7484
Defendant's Exhibit ZZZZ- February 2016 UBS account statement for Accounts ending 134	39	7485-7500
Defendant's Exhibit 5A- February 2016 UBS account summary statement	39	7501-7508
Defendant's Exhibit 5B- February 2016 UBS account statement for accounts Ending 745	39	7509-7522
Defendant's Exhibit 5C- February 2016 UBS account statement for accounts Ending 899	39	7523-7532
Defendant's Exhibit 5D- February 2016 UBS account statement for accounts Ending 746	39	7533-7540
Defendant's Exhibit 5E- February 2016 UBS account statement for accounts Ending 027	39	7541-7546
Defendant's Exhibit 5F- February 2016 UBS account statement for accounts Ending 575	39	7547-7552
Defendant's Exhibit 5G- UBS Account Summary for account ending 17, Showing no valuc As of February 26, 2016	39	7553
Defendant's Exhibit 5H- February 2016 UBS account statement for accounts ending 75	39	7554-7559
Defendant's Exhibit 5I- May 2016 UBS account statement for accounts ending 76	39	7560-7567
Defendant's Exhibit 5J- May 2016 UBS account statement for accounts ending 43	39	7568-7577
Defendant's Exhibit 5K- May 2016 UBS account statement for accounts ending 45	39	7578-7587
Defendant's Exhibit 5L- May 2016 UBS account statement for accounts ending 34	40	7588-7603
Defendant's Exhibit 5M- Wells Fargo PMA Package account ending 5397 Statement from February 1, 2016 through February 29, 2016	40	7604-7613

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit 5N- Wells Fargo Checking account ending 8870 Statements from February 6, 2016 through March 7, 2016	40	7614-7616
Defendant's Exhibit 5O- Wells Fargo Visa account ending 1032 statements From January 16, 2016 through February 12, 2016	40	7617-7620
Defendant's Exhibit 5P- Wells Fargo Visa account ending 1032 statements From February 13, 2016 through March 15, 2016	40	7621-7625
Defendant's Exhibit 5Q- American Express Platinum account ending 9008 Statements from January 16, 2016 through February 23, 2016	40	7626-7636
Defendant's Exhibit 5R- American Express Platinum account ending 9008 Statements from February 24, 2016 through March 25, 2016	40	7637-7645
Defendant's Exhibit 5S- American Express Centurion account ending 3005 Statements from January 16, 2016 through February 14, 2016	40	7646-7659
Defendant's Exhibit 5T- American Express Centurion account ending 3005 Statements from February 15, 2016 through March 16, 2016	40	7660-7668
Defendant's Exhibit 5U- American Express Optima account ending 2003 Statements from January 19, 2016 through February 16, 2016	40	7669-7680
Defendant's Exhibit 5V- American Express Optima account ending 2003 Statements from February 17, 2016 through March 18, 2016	40	7681-7685
Defendant's Exhibit 5W- Master Card Black Card account ending 1588 Statements from February of 2016	40	7686-7691
Defendant's Exhibits 5X- Principle Life Insurance Company Statement of Coverage as of February 26, 2016	40	7692-7693
Defendant's Exhibits 5Y- Voja DaVita Retirement Savings Plan statement From 01/01/16 through 03/31/16	40	7694-7696
Defendant's Exhibits 5Z- DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February of 2016	40	7697-7699
Defendant's Exhibit 6A- Cigna Health Savings Plan account balance of April 24, 2016	40	7700-7703
Defendant's Exhibit 6B- DaVita Stock Award Grant Statement, exercisable as of 06/01/16	40	7704-7705
Defendant's Exhibit 6C- Documents regarding sale of Ferrari	40	7706-7707

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Detailed Financial Disclosure Form filed on February 25, 2015	1	28-44
Detailed Financial Disclosure Form filed on February 27, 2015	1	45-65
Detailed Financial Disclosure Form filed on May 29, 2015	1	67-84
Detailed Financial Disclosure Form filed on February 16, 2016	4	721-738
Detailed Financial Disclosure Form filed on February 19, 2016	4	819-835
Discovery Commissioner's Report and Recommendations filed on January 11, 2016	2	421-424
Discovery Commissioner's Report and Recommendations filed on January 22, 2016	4	707-711
Discovery Commissioner's Supplemental Report and Recommendations filed on February 22, 2016	4	843-846
Errata to Pre-Trial Memorandum filed on February 22, 2016	4	841-842
Errata to Notice of Filing Cost Bond for Appeal filed on August 30, 2016	44	8603-8606
Ex-Parte Motion to Enlarge Time for Service of Summons and Complaint filed on April 4, 2014	1	7-11
Ex-Parte Order to Enlarge Time for Service of Summons and Complaint filed on April 10, 2014	1	12-13
Ex Parte Request for Leave of Court to File Supplemental Pleading (With Notice) Filed September 21, 2016	45	8914-8944
Joint Preliminary Injunction filed on May 15, 2014	1	15-16
Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioners Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs filed on September 14, 2015	2	207-274
Motion to Compel Discovery and for Attorney's Fees and Costs filed on December 23, 2015	2	407-420
Motion in Limine to Exclude Updated Real Estate Appraisals and Newly Disclosed Rental Values Submitted by Plaintiff filed on February 19, 2016	4	836-840
Motion in Limine to Exclude Defendant's Witness Disclosed After Deadline to Disclose witnesses and Request for Attorney's Fees and Sanctions filed on February 22, 2016	4	847-858

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief filed on August 24, 2016	44	8594-8600
Motion for Attorney's Fees and Costs filed on September 13, 2016	44	8607-8703
Notice of Appeal filed on August 23, 2016	44	8588-8589
Notice of Appeal, filed on December 13, 2016	47	9280-9286
Notice of Cross-Appeal filed on September 21, 2016	45	8823-8940
Notice of Cross-Appeal, filed on December 23, 2016	47	9291-9297
Notice of Entry of Order filed on August 12, 2015	1	205-206
Notice of Entry filed on November 30, 2015	2	395-399
Notice of Entry of Order filed on December 3, 2015	2	400-404
Notice of Entry of Order filed on May 6, 2016	42	8064-8065
Notice of Entry of Order filed on May 11, 2016	42	8068-8069
Notice of Entry of Order filed on June 29, 2016	42	8086-8089
Notice of Entry of Findings of Facts, Conclusions of Law and Decree of Divorce filed on August 22, 2016	44	8474-8587
Notice of Entry of Order filed on October 24, 2016	47	9272-9275
Notice of Entry of Order from October 18, 2016 Hearing filed on December 5, 2016	47	9276-9279
Notice of Filing Cost Bond for Appeal filed on August 29, 2016	44	8601-8602
Objections to Plaintiff's proposed deposition Testimony and Submission of Additional Deposition Testimony filed on March 25, 2016	40	7721-7739
Opposition to Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs and Countermotion for Sanctions and Attorney's Fees filed on October 6, 2015	2	287-335
Opposition to Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner, and Countermotion for Attorney's Fees and Costs filed on June 23, 2015	1	111-150

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Opposition to Motion to Compel Discovery and for Attorney's Fees and Costs and Countermotion for Protective Order filed on January 11, 2016	3	425-579
Opposition to Plaintiff's Motion for an Order to Show Cause why Defendant Should not be Held in Contempt of Court for His Multiple Violations of the Joint Preliminary Injunction, for an Order Limiting Access and Payments from Community Accounts, and for Sanctions, Attorney's Fees and Costs; and Countermotion for Attorney's Fees and Costs filed on February 8, 2016	4	713-720
Opposition to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's fees and Costs; and Countermotion for Sanctions, Attorney's Fees and Costs filed on July 8, 2016	42	8090-8153
Opposition to Motion for Attorney's Fees and Costs filed on October 13, 2016	46	9167-9174
Order to Show Cause filed on February 24, 2016	4	859-860
Order filed on May 6, 2016	42	8066-8067
Order from April 6, 2016 Hearing filed on May 11, 2016	42	8070-8071
Order filed on June 28, 2016	42	8083-8085
Order From October 18, 2016 Hearing, filed on December 5, 2016	47	9278-9279
Plaintiff's Closing Brief filed on August 1, 2016	43	8242-8414
Plaintiff's Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs filed on September 15, 2016	45	8803-8822
Plaintiff's Motion for the Issuance of an Order to Show Cause why Defendant Should not be Held in Contempt for his Multiple Violations of the Joint Preliminary Injunction; Plaintiff's Motion for an Order Limiting the Access and Payments from Community Accounts filed on January 19, 2016	4	647-706
Plaintiff's Pre Trial Memorandum filed on February 19, 2016	4	780-818
Plaintiff's Exhibit 1- Financial Disclosure Form Filed on February 16, 2016	10	1896-1912
Plaintiff's Exhibit 2- Financial Disclosure Form Filed on February 16, 2016	10	1913-1930
Plaintiff's Exhibit 3- Detailed Financial Disclosure Form Filed on May 29, 2015	10	1931-1951

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 4- Detailed Financial Disclosure Form Filed on February 27, 2015	10	1952-1972
Plaintiff's Exhibit 5- 2014 Individual Income Tax Return	10	1973-1980
Plaintiff's Exhibit 6- 2013 Individual Income Tax Return	11	1981-2241
Plaintiff Exhibit 7- 2012 Individual Income Tax Returns	12	2242-2378
Plaintiff's Exhibit 8- 2011 Individual Income Tax Returns	13	2379-2427
Plaintiff's Exhibit 9- 2010 Individual Income Tax Returns	13	2428-2456
Plaintiff's Exhibit 10- 2009 Individual Income Tax Returns	13	2457-2489
Plaintiff's Exhibit 11- 2008 Individual Income Tax Returns	13	2490-2515
Plaintiff's Exhibit 12- 2007 Individual Income Tax Returns	13	2516-2542
Plaintiff's Exhibit 13- 2006 Individual Income Tax Returns	13	2543-2572
Plaintiff's Exhibit 14- 2005 Individual Income Tax Returns	13	2573-2595
Plaintiff's Exhibit 15- 2004 Individual Income Tax Returns	13	2596-2612
Plaintiff's Exhibit 16- 2003 Individual Income Tax Returns	13	2613-2627
Plaintiff's Exhibit 18- Text messages between the parties	14	2629-2772
Plaintiff's Exhibit 19- Emails between the parties	14	2773-2813
Plaintiff's Exhibit 20- Text messages between the parties	15	2814-2921
Plaintiff's Exhibit 21- Text messages between the parties	15	2922-2925
Plaintiff's Exhibit 22- Emails between the parties	15	2926-2962
Plaintiff's Exhibit 23- Emails between the parties	15	2963-3040
Plaintiff's Exhibit 24- Text messages between the parties	15	3041-3048
Plaintiff's Exhibit 25- Text messages between the parties	15	3049-3061
Plaintiff's Exhibit 26- Proposed Community Property Distribution Worksheet	15	3062-3063
Plaintiff's Exhibit 54- Jenny Allen's Curriculum Vitae and List of Cases	16	3064-3066
Plaintiff's Exhibit 55- Index of documents in Support of Spreadsheets in Anthem Forensic's Reports	16	3067-3121

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 56 Anthem Forensics' Expert Witness Report	16	3122-3232
Plaintiff's Exhibit 57- Anthem Forensics' Supplemental Expert Witness Report	17	3233-3368
Plaintiff's Exhibit 58- Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report	17	3369-3402
Plaintiff's Exhibit 59- Email from Joe Leauanae to Daniel Marks, Esq.	17	3403-3404
Plaintiff's Exhibit 60- Auto Related Exhibits listed on Exhibit 6	17	3405-3409
Plaintiff's Exhibit 61- Transactions that comprise the "adjusted" column on Exhibit 6	18	3410-3549
Plaintiff's Exhibit 62- Withdrawals and checks written to cash - Gabrielle Kogod	18	3550
Plaintiff's Exhibit 63- Anthem Forensics' Response to Rebuttal Report	18	3551-3578
Plaintiff's Exhibit 65- Anthem Forensics' Supporting Documentation for Facts set fourth in The February 5, 2016 Report	19	3579-3640
Plaintiff's Exhibit 69- Joint Preliminary Injunction Order	19	3641-3642
Plaintiff's Exhibit 71- Settlement Statement for 10776 Wilshire Boulevard, Unit 604, California	19	3643
Plaintiff's Exhibit 72- Spreadsbeet showing expenses for Khapsalis and children From May 2014	19	3644-3674
Plaintiff's Exhibit 73- Spreadsheet showing updated Outflows greater than \$10,000 Since Anthem's December 15, 2015 Report based on updated statements provided by Dennis	19	3675
Plaintiff's Exhibit 74- Spreadsheet showing Outflows more than \$10,000 Since May, 2014	19	3676
Plaintiff's Exhibit 75- Sprcadshcet showing payments to or on behalf of Dennis' Family Members since May, 2014	19	3677-3678
Plaintiff's Exhibit 76- Spreadsheet showing payments to Jennifer Steiner since September, 2014	19	3679-3682
Plaintiff's Exhibit 77- Email from Bob Gehlen dated November 25, 2015	19	3683-3685
Plaintiff's Exhibit 78- Email from Dennis to Robert Geblen dated December 8, 2015	19	3686-3690

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 79- Email from Ms. Varshney to Mr. Marks and Ms. Young re: Dennis Not adding Gabrielle to the UBS Account dated December 2, 2015	19	3691-3696
Plaintiff's Exhibit 80- Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	19	3697-3720
Plaintiff's Exhibit 87- Letter from Ms. Varshney to Mr. Marks re: Deficiencies in documents From DaVita dated October 1, 2015	19	3721-3725
Plaintiff's Exhibit 88- Letter from Mr. Jimmerson to Mr. Smith re: Dennis' intent to sell stock Options dated June 12, 2015	19	3726
Plaintiff's Exhibit 89- Letter from Mr. Smith to Mr. Marks re: Sale of Dennis' Stock Options Dated August 14, 2015	19	3727-3729
Plaintiff's Exhibit 90- Letter from Mr. Marks to Mr. Smith re: Subpoena to DaVita jeopardizing Dennis' position dated September 2, 2015	19	3730-3731
Plaintiff's Exhibit 91- 2008 Annual Proxy Statement	19	3732-3807
Plaintiff's Exhibit 92- 2009 Annual Proxy Statement	20	3808-3873
Plaintiff's Exhibit 93- 2010 Annual Proxy Statement	20	3874-3959
Plaintiff's Exhibit 94- 2011 Annual Proxy Statement	21	3960-4081
Plaintiff's Exhibit 95- 2012 Annual Proxy Statement	21	4082-4202
Plaintiff's Exhibit 96- 2013 Annual Proxy Statement	22	4203-4298
Plaintiff's Exhibit 97- 2014 Annual Proxy Statement	22	4299-4432
Plaintiff's Exhibit 98- 2015 Annual Proxy Statement	23	4433-4526
Plaintiff's Exhibit 100- Radford J. Smith, Chartered's Billing Statements	23	4527-4560
Plaintiff's Exhibit 101- Marc Herman's Billing Statements	23	4561
Plaintiff's Exhibit 102- Anthem Forensic's Billing Statements	23	4562-4627
Plaintiff's Exhibit 103- Clark Barthol's Billing Statements	23	4628
Plaintiff's Exhibit 107- Nadya Khapsalis' Facebook printout	24	4629-4691
Plaintiff's Exhibit 111- Plaintiff's Third Set of Interrogatories to Defendant	24	4692-4709

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 113- Plaintiff's Fourth Set of Interrogatories to Defendant	24	4710-4717
Plaintiff's Exhibit 116- Plaintiff's Sixth Set of Interrogatories to Defendant	24	4718-4761
Plaintiff's Exhibit 118- Summary of emails prepared by Plaintiff	24	4762-4765
Plaintiff's Exhibit 119- 2011 Tax Return	24	4766-4767
Plaintiff's Exhibit 120- 2012 Tax Return	24	4768-4772
Plaintiff's Exhibit 121- 2013 Tax Return	24	4773-4780
Plaintiff's Exhibit 122- 2014 Tax Return	24	4781-4784
Plaintiff's Exhibit 123- Kogod equity analysis	24	4785
Plaintiff's Exhibit 124- Dist. Comm prop as of February 2016	24	4786-4788
Plaintiff's Exhibit 125- 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	25	4789-5065
Plaintiff's Exhibit 125- Continued 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	26	5066-5170
Plaintiff's Exhibit 126- 9/15/15 Deposition of Patricia Murphy	27	5171-5305
Plaintiff's Exhibit 127- 9/26/15 Deposition of Mitchell Kogod	28	5306-5498
Plaintiff's Exhibit 128- 9/25/15 Deposition of Marsha Kogod	29	5499-5592
Plaintiff's Exhibit 129- 9/25/15 Deposition of Sheldon Kogod	29	5593-5745
Plaintiff's Exhibit 130- 9/26/15 Deposition of Dana Kogod	30	5746-5832
Plaintiff's Exhibit 131- 12/10/15 Deposition of Jennifer Crute Steiner	31	5833-6019
Plaintiff's Exhibit 132- Gabrielle's Ann Taylor Loft X5363 dated February 22, 2016	32	6020-6023
Plaintiff's Exhibit 132-2- Marc Herman's Curriculum Vitae	41	7984
Plaintiff's Exhibit 132-5- Gabrielle's expert, Mr. Marc Herman's updated Appraisal dated January 30, 2016	41	7985-8021
Plaintiff's Exhibit 132-6- Dennis' expert, Ms. Jennifer L. Bosco's appraisal Dated March 7, 2016	41	8022-8041
Plaintiff's Exhibit 133- Gabrielle's Banana Republic Luxe X4713 Dated March 4, 2016	32	6024-6026

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 134- Gabrielle's Discover Card X5161 dated February 11, 2016	32	6027-6029
Plaintiff's Exhibit 135- Gabrielle's Discover Card X5161 dated March 11, 2016	32	6030-6033
Plaintiff's Exhibit 136- Gabrielle's Kohl's Card X2557 Dated January 7, 2016	32	6034-6036
Plaintiff's Exhibit 137- Gabrielle's Kohl Statement X2557 dated February 5, 2016	32	6037-6039
Plaintiff's Exhibit 138- Gabrielle's American Express Statement X9677 dated February 12, 2016	32	6040-6042
Plaintiff's Exhibit 139- Gabrielle's Nordstrom X992 dated February 11, 2016	32	6043-6048
Plaintiff's Exhibit 140- Gabrielle's Nordstrom X992 dated March 13, 2016	32	6049-6052
Plaintiff's Exhibit 141- Bank of America Merrill Lynch X0129 Statement dated March 1, 2016 through March 31, 2016	32	6053-6058
Plaintiff's Exhibit 142- Bank of America Merrill Lynch X6446 Statement Dated February 29, 2016	32	6059-6066
Plaintiff's Exhibit 143- Bank of America Merrill Lynch primary account 7GS-10588 dated February 29, 2016 (also includes secondary accounts 7GS-10637, 7GS-10588, 7GS-10093)	32	6067-6124
Plaintiff's Exhibit 144- Gabrielle's UBS account FN-20329 GM Dated March, 2016	32	6125-6132
Plaintiff's Exhibit 145- Gabrielle's UBS account FN 13134 GM Dated March, 2016	32	6133-6146
Plaintiff's Exhibit 146- Gabrielle's UBS account FN 12743 GM Dated March, 2016	32	6147-6160
Plaintiff's Motion to Compel Discovery, For Sanctions, and Attorney's Fees and Costs filed on June 21, 2016	42	8072-8081
Plaintiff's Opposition to Defendant's Motion to Stay Enforcement Of Decree of Divorce and for Other Related Relief and Counter-motion for Attorney's Fees filed on October 12, 2016	46	9149-9166
Reply to Counterclaim for Divorce filed on December 5, 2014	1	25-27
////		

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Transcript Re: Non-Jury Trial (Wednesday, February 24, 2016) filed on April 28, 2016	6	1038-1222
Transcript Re: Non-Jury Trial Vol. I (Thursday, February 25, 2016) filed on April 28, 2016	7	1223-1399
Transcript Re: Non-Jury Trial Vol. II (Thursday, February 25, 2016) filed on April 28, 2016	8	1400-1592
Transcript Re: Non-Jury Trial Vol. I (Friday, February 26, 2016) filed on April 28, 2016	9	1593-1766
Transcript Re: Non-Jury Trial Vol. II (Friday, February 26, 2016) filed on April 28, 2016	10	1767- 1875
Transcript Re: Status Check (Hearing on Wednesday April 6, 2016) Filed on April 28, 2016	40	7740-7808
Transcript Re: Hearing (Hearing on Wednesday May 4, 2016) Filed on December 29, 2016	41	7809-7979
Transcript Re: All Pending Motions (Hearing on Wednesday July 13, 2016) Filed on December 29, 2016	42	8193-8241
Transcript Re: All Pending Motions (Hearing on Tuesday October 18, 2016) filed on December 29, 2016	47	9187-9271

1 TRANS

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CLERK OF COURT

EIGHTH JUDICIAL DISTRICT COURT

FAMILY DIVISION

CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD,)
Plaintiff,)
vs.)
DENNIS L. KOGOD,)
Defendant.)

CASE NO. D-13-489442-D

DEPT. Q

BEFORE THE HONORABLE BRYCE C. DUCKWORTH
DISTRICT COURT JUDGE

TRANSCRIPT RE: HEARING

WEDNESDAY, MAY 4, 2016

1 APPEARANCES:

2 The Plaintiff:
3 For the Plaintiff:

GABRIELLE ROSE CIOFFI-KOGOD
RADFORD SMITH, ESQ.
GARIMA VARSHNEY, ESQ.
2470 St. Rose Pkwy., #206
Henderson, Nevada 89074
(702) 990-6448

5
6 The Defendant:
7 For the Defendant:

DENNIS L. KOGOD
DANIEL MARKS, ESQ.
NICOLE YOUNG, ESQ.
610 S. 9th St.
Las Vegas, Nevada 89101
(702) 386-0536

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I N D E X O F W I T N E S S E S

<u>PLAINTIFF'S</u> <u>WITNESSES:</u>	<u>DIRECT</u>	<u>CROSS</u>	<u>REDIRECT</u>	<u>RECROSS</u>
MARK HERMAN	16	54	72/85	82
<u>DEFENDANT'S</u> <u>WITNESSES:</u>				
JENNIFER BOSCO	104	119	140	--
VERONICA GARCIA	141	147	153	154

* * * * *

I N D E X O F E X H I B I T S

<u>PLAINTIFF'S</u> <u>EXHIBITS:</u>	<u>ADMITTED</u>
132-2 - Mr. Herman CV	19
132-5 - Mr. Herman January appraisal report	26
132-6 - Ms. Bosco and Ms. Garcia appraisal report	27
132-15 - Mr. Herman written report	30
<u>DEFENDANT'S</u> <u>EXHIBITS:</u>	
QQQQ - Ms. Bosco and Ms. Garcia appraisal report	27
VVVV - Ms. Bosco resume	106
WWWW - Canon settlement	11

1 LAS VEGAS, NEVADA

WEDNESDAY, MAY 4, 2016

2 PROCEEDINGS

3 (THE PROCEEDINGS BEGAN AT 13:46:38)

4
5 THE COURT: You may call the case.

6 MR. SMITH: Oh, sorry.

7 THE CLERK: We're on the record.

8 THE COURT: We are on the record in the Cioffi Kogod
9 matter. This is -- is case D-13-489442-D. Please confirm
10 your appearances.

11 MR. SMITH: Radford Smith, 2791, and --

12 MS. VARSHNEY: Garima Varshney, 11878.

13 MR. SMITH: On behalf of Ms. Kogod who is to my
14 right, Your Honor.

15 THE COURT: Good afternoon.

16 MR. MARKS: Your Honor, Daniel Marks and Nicole
17 Young for the Defendant. Your Honor, my client wishes he
18 could be here. He had to go to South America for work and
19 couldn't make it and it's not feasible to conference him in.
20 So he just wanted you to know --

21 THE COURT: Okay.

22 MR. MARKS: -- that he --

23 THE COURT: And that's --

24 MR. MARKS: -- does -- very -- is very concerned

1 obviously about this, but it's just with time difference and
2 work. He just couldn't be here and I didn't want to attempt
3 to move it and delay the proceedings.

4 THE COURT: Under -- understood. Not a -- not a
5 problem. And it's my understanding we have Plaintiff's expert
6 here in --

7 MR. SMITH: Yes.

8 THE COURT: -- court.

9 MR. SMITH: Mr. Herman -- Mark Herman is here
10 present in court today, Your Honor.

11 THE COURT: Okay.

12 MR. SMITH: And I see we have Ms. Bosco (ph) and Ms.
13 Garcia by FaceTime or whatever the --

14 THE COURT: Correct.

15 MR. SMITH: -- conference --

16 THE COURT: By video conference.

17 MR. SMITH: Okay.

18 THE COURT: And just so you're aware and we placed
19 the -- the screen so that it could be captured on the witness
20 camera --

21 MR. SMITH: Okay.

22 THE COURT: -- and then also the -- the audio
23 portion is going to be received by this monitor. So the
24 witnesses are looking out at the two of you --

1 MR. SMITH: Okay.

2 THE COURT: -- at both counsel table, I believe.
3 And -- and then when -- when Plaintiff's expert testifies,
4 it's probably best to have him sit where you're at Mr. Smith
5 and maybe we -- instead of taking the witness stand, because
6 then we have to -- we would have to readjust everything.

7 MR. SMITH: Okay. Well, it -- I -- I suppose in
8 terms of the logistics of this, maybe I'll just move out into
9 the well and -- and sort of asking the questions this way.

10 THE COURT: And that's fine.

11 MR. SMITH: Yeah.

12 THE COURT: That's fine.

13 MR. SMITH: Makes sense. Okay.

14 THE COURT: Okay.

15 MR. SMITH: Sounds good.

16 MR. MARKS: Your Honor, I think by way of
17 housekeeping, we have an agreement I thought on San Vincente.

18 MR. SMITH: On San Vincente in terms of the value --

19 MR. MARKS: Yeah.

20 MR. SMITH: -- is --

21 MS. VARSHNEY: In terms of the value, we do have a
22 number.

23 MR. SMITH: What is it?

24 MS. VARSHNEY: Whatever our appraisal came out to.

1 MR. MARKS: Was it 680?
2 MS. YOUNG: I think it's 680.
3 MR. MARKS: I thought we stipulated to 680.
4 MR. SMITH: 680, Your Honor, on San Vincente.
5 MR. MARKS: And -- and on Canon (ph), Canon was sold
6 and we have the performer -- the closing supposedly within 30
7 days. We have the estimated net closing value. I think that
8 should be the fair market value on Canon.
9 THE COURT: So let me back up a second. San
10 Vincente, the stipulated value again is -- what was the
11 amount?
12 MR. MARKS: Is it 680?
13 MS. YOUNG: I think it's 680.
14 THE COURT: 680,000?
15 MR. MARKS: Yeah.
16 (COUNSEL CONFER BRIEFLY)
17 MR. MARKS: We told you San Vincente weeks ago.
18 MS. VARSHNEY: San Vincente, you did.
19 THE COURT: San --
20 MR. MARKS: Yes.
21 THE COURT: So it's 6 -- 680,000?
22 MR. SMITH: Yeah.
23 MS. VARSHNEY: Yes.
24 MR. MARKS: And on Canon, we -- we -- they knew

1 Canon was sold. I told Mr. Smith in fact I think was the last
2 hearing Canon is being sold and I think he said to me whatever
3 the sale is, it is as to the value. It's a legitimate sale.
4 And the sale price was -- it's in Exhibit Four Ws which we
5 submitted to them.

6 MR. SMITH: But yeah, it's part of our exhibits.

7 MR. MARKS: The sale price I think was 686. The net
8 -- the net proceeds to Dennis would be 654,001.17.

9 THE COURT: 654 --

10 MR. MARKS: \$1.17. And that's in line with
11 everybody's appraisals in the past.

12 MR. SMITH: Well, not exactly.

13 MR. MARKS: It's --

14 MR. SMITH: But yeah.

15 MR. MARKS: It's close. I mean, when you sell a
16 house, there's obviously costs, but then --

17 THE COURT: Right.

18 MR. MARKS: -- that -- I think they were at 680 and
19 I think it sold for 686. So they were at 700 and we were at
20 680. It was very close.

21 MR. SMITH: You were at 595, but it doesn't matter.
22 And in fact, the last time we were here, the impression that
23 we had was that they were sticking to the appraised value from
24 Ms. Bosco and Ms. Garcia, but now that there's going to be a

1 division, then all the preparation and cost that we've
2 incurred from Mr. Herman on that issue I guess is unnecessary
3 --

4 MR. MARKS: I told --

5 MR. SMITH: -- and so --

6 MR. MARKS: -- Mr. Smith what --

7 THE COURT: Okay.

8 MR. MARKS: -- it was being --

9 THE COURT: Listen.

10 MR. MARKS: -- sold and we would use the sale value,
11 is that all right, and he said yes. I didn't --

12 THE COURT: Okay.

13 MR. MARKS: -- think I needed to, you know, shoot
14 off cannons. I thought I could obviously take his word as an
15 officer of the court that the sale price would be the value.

16 MR. SMITH: I think if we look at the record, that
17 wasn't the conversation, but I'm happy to accept that
18 stipulation today. This -- the -- the representation that was
19 made was that we believe that it had an appraised value. And
20 since he took the property, it's the appraised value that
21 should be controlled regardless of the sale. That was the
22 argument I believe that was made at the last hearing.

23 MR. MARKS: No.

24 MR. SMITH: But in any event, it doesn't matter,

1 because --
2 THE COURT: And so --
3 MR. SMITH: -- now we've stipulated to that value,
4 so --
5 THE COURT: Okay.
6 MR. SMITH: -- the value will be the net proceeds.
7 THE COURT: All right. Let's --
8 MR. MARKS: I -- can I have Exhibit Four Ws admitted
9 then?
10 THE COURT: Any objection to the admission of
11 Exhibit --
12 MR. SMITH: I'll just compare --
13 THE COURT: -- Four W?
14 MR. SMITH: -- it to --
15 THE COURT: That's the Canon --
16 MR. MARKS: Yes.
17 THE COURT: -- settlement? Is it a --
18 MR. MARKS: Yes.
19 THE COURT: -- a settlement statement?
20 MR. MARKS: In pro forma, it would be the --
21 THE COURT: Okay.
22 MR. MARKS: -- (indiscernible).
23 THE COURT: Okay.
24 MR. MARKS: 687,083?

1 MS. VARSHNEY: That is right.
2 MR. SMITH: And 650 -- that is the one?
3 MS. VARSHNEY: Yes.
4 MR. SMITH: I have no --
5 MS. VARSHNEY: That's the one.
6 MR. SMITH: -- no objection to Four W, Your Honor.
7 THE COURT: Okay. Four W is admitted into the
8 record.
9 (DEFENDANT'S EXHIBIT WWW ADMITTED)
10 THE COURT: All right. Let's go ahead and proceed
11 and we'll start with --
12 MR. MARKS: So then we're limited to Oak Pass, I
13 assume.
14 MR. SMITH: That would be the only property that was
15 --
16 THE COURT: Okay.
17 MR. SMITH: -- left.
18 THE COURT: Oak Pass.
19 MR. SMITH: All right.
20 THE COURT: All right.
21 MS. VARSHNEY: That we know of.
22 MR. MARKS: Move to strike that we know of.
23 MR. SMITH: It was clearly --
24 MR. MARKS: This is a serious --

1 MR. SMITH: -- a joke.
2 THE COURT: Understood. So noted.
3 MR. SMITH: Mr. -- Mr. Herman --
4 THE COURT: The Court take nothing --
5 MR. SMITH: Just -- Mr. Herman, if you'll take --
6 THE COURT: -- takes nothing from it.
7 MR. SMITH: I guess you're going to be testifying
8 from this position and I'll get you a chair. We know that --
9 THE COURT: You want a chair, Mr. Smith?
10 MS. VARSHNEY: Rad, you can have -- I'll give you --
11 MR. MARKS: Rad --
12 THE COURT: We'll pull a chair out.
13 (WITNESS SUMMONED)
14 MR. MARKS: And my witnesses can hear this, Your
15 Honor or --
16 THE COURT: Yes. And let me just -- Ms. Garcia and
17 Ms. Bosco, if -- if you are having any problems hearing any of
18 the questions, please stop us and let us know. Have you been
19 able to hear the discussion that we've had both the bench and
20 also Counsel?
21 MS. BOSCO: Yes.
22 THE COURT: Ms. Garcia?
23 MS. GARCIA: I'm sorry, I couldn't hear your
24 question.

1 THE COURT: Okay. Have you been able to hear our
2 discussions here?

3 MS. GARCIA: Partially.

4 THE COURT: Okay. If you don't -- right now we're
5 going to start with the examination of Plaintiff's expert. So
6 if there's anything you cannot hear, stop us and let us know
7 and we can --

8 MS. GARCIA: Okay.

9 THE COURT: -- we can make adjustments if necessary.
10 But if there's something that you're missing or not hearing,
11 let us know. Let me go ahead and have -- if -- sir, if you
12 please --

13 MR. MARKS: Can we check Ms. Bosco? Did she hear?

14 THE COURT: Yeah, Ms. Bosco, you were able to hear
15 everything?

16 MS. BOSCO: Yes, it's a little -- but I can hear.

17 MR. MARKS: I think you may need the mic. Will that
18 help? Do we need that mic?

19 THE COURT: Well, no. It's coming through this mic
20 right here. So this is where, you know, may be helpful if
21 both of you are somewhat near this --

22 MR. MARKS: Okay.

23 THE COURT: Mic.

24 MR. SMITH: It also may be helpful if Mr. Herman is

1 actually near that mic. I think that's what picks up his
2 voice. And then I'll sit closer to Defendant's table. So I
3 think what happens if their -- the video is voice activated.
4 Right. So when I speak into this mic, it'll come back on me
5 and then when he speaks, it'll go back to him which is --
6 THE COURT: Well --
7 MR. SMITH: Is that how that works?
8 THE COURT: Yeah.
9 THE MARSHAL: Okay. So receiving audio for their --
10 THE COURT: For their --
11 MR. MARKS: Is that --
12 THE COURT: For the --
13 MR. MARKS: -- on --
14 THE COURT: Is this --
15 MS. VARSHNEY: It's that one.
16 THE COURT: Is right here.
17 MR. SMITH: Oh, okay.
18 THE COURT: Is this microphone right here.
19 MR. SMITH: Do I need to be -- move closer to that
20 then?
21 THE MARSHAL: No, you're fine right here.
22 MR. SMITH: I'm fine right here.
23 THE COURT: Right. I think --
24 MR. MARKS: And why --

1 THE COURT: -- you're fine, but you're right. These
2 microphones at least for the video record for court purposes
3 you're right.

4 MR. MARKS: Okay.

5 THE COURT: Yeah, for me -- if I cross examine the
6 witness, will my experts hear from here or do I have to get
7 closer to that mic?

8 THE MARSHAL: They can pick you up from there;
9 however, I mean, if they have trouble hearing you, you might
10 want to move a few feet closer.

11 THE COURT: Right.

12 MR. MARKS: Okay. I'm --

13 THE COURT: So we may -- may --

14 MR. MARKS: -- happy to do that.

15 THE COURT: We may need to make adjustments as we go
16 along.

17 MR. MARKS: That's fine as long as they let us know.

18 THE COURT: Okay. If you would please stand and
19 raise your right hand to be sworn.

20 THE CLERK: You do solemnly swear that the testimony
21 you're about to give in this action shall be the truth, the
22 whole truth, and nothing but the truth, so help you God?

23 MR. HERMAN: I do.

24 THE COURT: You may be seated. Counsel, you may

1 proceed.

2 MARK HERMAN

3 having been called as a witness by the Plaintiff and being
4 first duly sworn, testified as follows on:

5 DIRECT EXAMINATION

6 BY MR. SMITH:

7 Q Please state your name for the record.

8 A Mark, M-a-r-k, Herman, H-e-r-m-a-n.

9 Q Mr. Herman, how are you employed?

10 A I am a real estate appraiser.

11 Q You've been retained in this action to do an
12 appraisal of really the three properties that two of which
13 you're heard from the record have been stipulated as to the
14 value or distribution of proceeds, correct?

15 A Yes.

16 Q All right. Looking at Exhibit 2 here in the book
17 before you, can you tell me what that is?

18 A This is a copy of my CV.

19 Q Okay. Can you walk us through your background and
20 -- and first your licenser and then your education?

21 A Sure. I have a bachelor's degree in finance from
22 Cal State Northridge as well as a bachelor's degree in history
23 from Cal State Northridge. I am licensed from the Department
24 of Real Estate with a salesperson's license which I maintain

1 for credential purposes only at this point. I have not taken
2 a real estate commission since 1990. I also have a certified
3 general real estate appraisal designation which is the highest
4 license level given out by the state of California. I've been
5 in real estate since Regan was president. I have been an
6 investment broker, property manager and had been appraising
7 full-time since 1994.

8 Q Your offices are -- it indicates in your address --
9 is that your office address in Northridge, California? Is
10 that where you were working out of?

11 A Yeah, I work out of a Northridge. That's -- we use
12 a P.O. box as a mailing address.

13 Q Not particularly knowing the California geography,
14 these properties were primarily in the Beverly Hills area.
15 How far is your office from that area?

16 A 30 minutes, 45 minutes depending on traffic.

17 Q Okay. Has it been your experience to appraise
18 properties in the area in which these properties were located?

19 A Yes.

20 Q How often have you done that?

21 A I'm in the Beverly Hills post office area, the
22 Benedict Canyon area, probably at least once a month.

23 Q Okay. For the purposes of various appraisal?

24 A Yes.

1 Q All right. And that's the area in which the Oak
2 Pass Road resides in.

3 A Correct.

4 Q Okay. They -- you've indicated in your CV relevant
5 courses, can you tell me what are those that you -- you've
6 taken and why you listed them on your CV?

7 A I just gave you all the -- the real estate courses
8 that I took when I received my bachelor's in finance at Cal
9 State Northridge. I maintain a lot of additional courses that
10 we take throughout the years. I have to renew my license
11 every two years and I also take an extra 60 hours every five
12 years for the DRE license which we maintain for credential
13 purposes.

14 Q Okay. What's -- what is the DRE? What's the --

15 A Department of Real Estate.

16 Q Okay.

17 A Yeah.

18 Q You had indicated that the licensor you have for
19 appraisal is the highest license that you can have in the
20 state of California. What are the levels of licensor that you
21 can have?

22 A The entry level license used to be known as a
23 provisional license. It's now I think called a trainee
24 license. From that, you can take an -- you can get work

1 experience and go up to what they call a license level and
2 then after the license level more experience -- you can take
3 an exam and become a certified residential appraiser and then
4 once again a couple more years of experience and then you can
5 take the certified general exam which is what I have.

6 MR. SMITH: Okay. The -- I move for the admission
7 of Exhibit 2, Your Honor.

8 MR. MARKS: No objection.

9 THE COURT: Exhibit 2 is admitted into the record.

10 (PLAINTIFF'S EXHIBIT 132-2 ADMITTED)

11 BY MR. SMITH:

12 Q In your -- you -- you said that you had been
13 providing appraisals for, if my math is right about the
14 rating, is it about 22 years, is that right?

15 A Yeah, 22 years I've been appraising full time, yes.

16 Q Okay. So in that period of time, approximately how
17 many real estate appraisals have you done in your estimation?

18 A Thousands.

19 Q Okay. The -- have they been used for different
20 purposes during the course of your career?

21 A Yes, when I first started out, we did more lending
22 work. It's the easiest work to get and it's the most
23 plentiful. As I became more experienced, we branched off into
24 more of the internal management type of reports, you know,

1 those for estate planning, gifting, working a lot with CPAs.
2 Did two large trial cases in '98 and '99 where I was
3 successful and that kind of opened the door to the legal
4 aspect of appraising and I've been here ever since.

5 Q In regard to -- and here, you're referring to
6 California. In the courtroom or -- let me -- let me ask you
7 this. Have you appeared as an appraisal expert before in the
8 court of law?

9 A Yes.

10 Q About approximately how many occasions?

11 A We testified -- I testify roughly six to 10 times a
12 year. Most cases settle. I do handle between eight and 10
13 court cases a month. But like I said, most cases settle. So
14 I'm in court maybe once a month on the high end. Sometimes it
15 might only be, you know, seven or eight times annually.

16 Q And those are the cases that go to trial --

17 A Correct.

18 Q -- essentially.

19 A Yes.

20 Q And in those trials, have you been designated and
21 accepted as a expert in the -- in the appraisal area?

22 A Yes.

23 Q And can you tell us the courts that you've been in
24 -- in?

1 A I've testified in federal bankruptcy court, in
2 Orange County and in L.A. County. I've testified in superior
3 court, primarily in family court in Ventura and Los Angeles
4 County and I've testified in superior court for like easement
5 encroachment matters in Venura, L.A. and Orange Counties.

6 MR. SMITH: I move for the admission of Mr. Herman
7 as an expert in the area of residential appraisal or a general
8 appraisal.

9 THE COURT: Any -- any objection or any voir dire
10 that you would like to conduct, Mr. Marks?

11 MR. MARKS: It's -- it's not admission. You're
12 asking that he be accepted by --

13 THE COURT: And right.

14 MR. MARKS: -- the Court --

15 THE COURT: That he would be recognized --

16 MR. MARKS: -- to give --

17 THE COURT: -- as an expert --

18 MR. MARKS: -- to give his --

19 THE COURT: -- to give expert testimony.

20 MR. MARKS: -- to give his testimony.

21 MR. SMITH: Correct.

22 MR. MARKS: And -- and I think he meets the
23 qualifications --

24 THE COURT: Okay.

1 MR. MARKS: -- for you to hear it.

2 THE COURT: And -- and it's so recognized that the
3 Court recognizes this witness as having the background and
4 experience to offer --

5 MR. SMITH: Right.

6 THE COURT: -- testimony in that regard.

7 BY MR. SMITH:

8 Q By way of background so we -- if you look at Exhibit
9 3, Mr. Herman. The -- can you tell me what that document is?

10 MR. SMITH: And I -- for the record, Your Honor, I
11 think we designated these as 132-1 -- or 2 -- that was the
12 first one. And 132-3.

13 THE COURT: Okay.

14 A This is the initial appraisal report I did on the
15 subject property located at 9716 Oak Pass Road in July of
16 2015.

17 Q Okay. Let's walk through a little bit of your
18 report. I assume that this is the -- a picture of the subject
19 property in the --

20 MR. MARKS: Your Honor, so I have an objection.
21 They didn't want to go with the July -- we're here because we
22 were -- you know, we -- remember, we had the whole July
23 appraisals and then the trial --

24 THE COURT: No.

1 MR. MARKS: -- was in February.
2 THE COURT: I -- I remember that.
3 MR. MARKS: They told you these are all outmoded and
4 outdated and we needed updated appraisals --
5 MR. SMITH: I just --
6 MR. MARKS: -- and they updated them for January.
7 So why are we going to spend your valuable time going back to
8 something they told you --
9 THE COURT: Well --
10 MR. MARKS: -- was not -- was outmoded --
11 THE COURT: What --
12 MR. MARKS: -- and worthless?
13 THE COURT: What is -- what is the evidentiary
14 objection?
15 MR. MARKS: Relevance. Their own -- their own
16 argument to you in February was these --
17 THE COURT: Well --
18 MR. MARKS: -- July appraisals were so irrelevant
19 that you couldn't rely on them and we had to have --
20 THE COURT: Well --
21 MR. MARKS: -- this proceeding.
22 THE COURT: And -- and listen. And our time is
23 limited, so I certainly do not want to dwell on any -- I want
24 to get to the -- the important facts.

1 MR. MARKS: Do you recall why we're here?

2 THE COURT: I do. I do.

3 MR. MARKS: Because they told you --

4 THE COURT: Updated -- I -- listen, I get it. I --
5 I'm not -- but I'm not inclined to find -- I'm -- I'm
6 overruling the objection, but with the warning that our time
7 is limited and we are finishing today and -- and I don't want
8 a lot of time spent on -- on items that may not benefit or be
9 helpful to the Court.

10 MR. SMITH: Truly this is an offer of proof, Your
11 Honor. I was going to point out that there are some -- there
12 are consistent appraisal comparables. But -- but frankly, you
13 can see that by removing the report. The emphasis is a
14 procedure whereby I was going to just briefly walkthrough the
15 -- the reports, the appraisal reports themselves and the
16 rebuttal report that he provided to sort of -- to highlight
17 certain areas. That's my intent today. I don't anticipate
18 going more than an hour on this testimony. If we had less
19 time than that, then let me know. If we have --

20 THE COURT: Okay.

21 MR. SMITH: What is the time that we have?

22 MR. MARKS: Why do we want to go through a report
23 that he -- that he told you in February was so outdated that
24 we couldn't use and we needed the updated --

1 THE COURT: Well, I guess --
2 MR. MARKS: -- reports --
3 THE COURT: -- the question is --
4 MR. MARKS: -- for January.
5 THE COURT: -- why not start with the updated report
6 and if we have time to go backwards. Is there a need to
7 start --
8 MR. SMITH: Oh, okay. I -- I really -- truly it was
9 two seconds worth of questions, but if we wanted to start with
10 the updated report, if you'll turn to Page 5. I -- excuse me.
11 Exhibit 132-5.
12 Q And -- and based on the colloquy we just had, you
13 did an initial report and an updated report as of January
14 30th, 2016, correct?
15 A That's correct.
16 Q And this is your report in the Oak Pass Road
17 property?
18 A Yes.
19 Q You're also aware that other reports in regards to
20 the evaluation of the Oak Pass property were done by Ms. Bosco
21 and Ms. Garcia, correct?
22 A Yes.
23 Q And that's the report.
24 MR. SMITH: Move for the admission of 5, Your Honor.

1 THE COURT: Any objection to the admission of
2 Exhibit 132-5?

3 MR. MARKS: No.

4 THE COURT: Exhibit 132-5 is admitted into the
5 record.

6 (PLAINTIFF'S EXHIBIT 132-5 ADMITTED)

7 BY MR. SMITH:

8 Q And then there's the -- if you'll look to Exhibit 6,
9 this is the -- what you understood to be the appraisal report
10 of Ms. Bosco and Ms. Garcia.

11 MR. SMITH: That's 132-6, Your Honor.

12 Q Correct?

13 A Yes.

14 Q And this is what you use in order to do your
15 analysis of the report, correct?

16 A My rebuttal, yes.

17 MR. SMITH: Yes. Move for the admission of 6, Your
18 Honor.

19 THE COURT: Any objection to the admission of
20 Exhibit --

21 MR. MARKS: So this is --

22 THE COURT: -- 132-6?

23 MR. MARKS: So this would be -- we marked -- just so
24 the record is clear, we had marked this as four Qs, so it

1 comes in as our affirmative evidence. Do you want our report
2 to come in through them?

3 THE COURT: And -- and it doesn't matter. And --
4 and I know I've indicated in the past that for ease of -- for
5 -- for sake of the -- the Court's ease in reference that I --
6 I don't want to duplicate exhibits. But in the context of
7 these proceedings, I don't have a problem with receiving them
8 both.

9 MR. MARKS: Okay.

10 THE COURT: The record is the same document is --

11 MR. MARKS: Correct.

12 THE COURT: -- my understanding.

13 MR. MARKS: It should be the same.

14 THE COURT: So we'll -- we'll admit Exhibit --
15 Exhibits 132-6 and Exhibit quadruple U (sic) are admitted into
16 the record.

17 (PLAINTIFF'S EXHIBIT 132-6 ADMITTED)

18 (DEFENDANT'S EXHIBIT QQQQ ADMITTED)

19 BY MR. SMITH:

20 Q Mr. Herman, once the -- the reports, the 2016
21 reports that are now admitted into evidence as 132-5 and 6
22 were completed, we had asked you to provide a report
23 associated with your analysis of the work that had been done
24 by Ms. Bosco and Garcia. Do you recall that?

1 A Yes.

2 Q And did you -- did you provide such a report?

3 A Yes.

4 Q Now turn to Exhibit 15, please. Is this the report
5 that you prepared consistent with my last question?

6 A Yes.

7 Q In this report, what did you understand was the
8 scope of the work that you were requested to do?

9 A It was doing a review of the Bosco and Garcia report
10 on the Oak Pass property as well as the Canon Drive property.

11 Q Okay. And did you set forth your findings and
12 conclusions in that report that's the written report that is
13 Exhibit 15?

14 A Yes.

15 MR. SMITH: Move for the admission of 15.

16 MR. MARKS: Your Honor, I have an objection. And I
17 think we have to go back if you recall to February and July.

18 THE COURT: Well, first -- first state your
19 evidentiary objection.

20 MR. MARKS: Well, I'm going to tell you why. It's
21 beyond -- you recall all the deadlines had passed. They
22 supplied reports in January after the export disclosure had
23 passed. You said in light of running out of time for the
24 trial, they had their report. You would have time to do

1 updated reports. There was no rebuttal report deadline.
2 There was no deadline. We got this thing April 24th. It's a
3 fugitive document. In -- in other words, they -- they're just
4 carrying this thing on. You never said you now can do a
5 rebuttal argument. This is his argument. It's beyond the
6 scope of expert testimony.

7 He is here as an appraiser. He gives his opinion.
8 He says why he thinks it's valid. Our people say why they
9 think it's valid. I guess you can ask questions and we're
10 done. He doesn't get to advocate his side of the case,
11 especially under the circumstances -- all of the deadlines for
12 experts and rebuttals were long gone. And it's totally unfair
13 and inconsistent with your rulings in February and at the last
14 hearing to now allow last week or the 24th, last week, another
15 report.

16 THE COURT: Okay.

17 MR. MARKS: It's just not -- it's not what you said.
18 It's beyond the scope of all the deadlines in this case. It's
19 argument really of Counsel based on both reports which is the
20 province of attorneys, not him, to say why he thinks his
21 report's better than theirs. He'll tell your that.

22 THE COURT: Okay.

23 MR. MARKS: And it's in his report.

24 THE COURT: All right. Mr. Smith?

1 MR. SMITH: Well, the -- Your Honor, this is just
2 the -- the written amalgamation of what he's going to testify
3 to in regards to his analysis of their reports. The Oak Pass
4 report is addressed in here specifically. It has its
5 paragraphs and analysis. I don't see how it's any different
6 than any demonstrative evidence of the testimony of a witness
7 in relation to the subject matter of his testimony.

8 I -- I -- this is not a new report in the sense that
9 it creates new documents associated with appraisal. It simple
10 comments on the appraisal work that was done by Ms. Bosco and
11 Ms. Garcia.

12 THE COURT: But he can offer the same through
13 testimony is --

14 MR. SMITH: He can --

15 THE COURT: -- is the point.

16 MR. SMITH: -- offer the same through testimony.

17 THE COURT: So I'm -- I'm going to sustain the
18 objection.

19 (PLAINTIFF'S EXHIBIT 132-15 ADMITTED)

20 BY MR. SMITH:

21 Q All right. So I have a series of questions for you
22 then, Mr. Herman. The -- you were asked to review the Bosco
23 reports, correct?

24 A Yes.

1 Q In your review of the Oak Pass report, can you walk
2 me through the process that you use in order to review the Oak
3 Pass report that was performed by Ms. Bosco and Ms. Garcia?

4 A Yes, I go ahead and I take a look at their
5 comparable selection. That is the property that they chose to
6 compare to the subject property. And then I look at how they
7 adjusted to dissimilarities to the property and how they
8 arrived at their value conclusion.

9 Q Okay, let's look at the Bosco report which is
10 Exhibit 132-6. Do these reports indicate what use the report
11 will have in the -- for the particular residential appraisal
12 report?

13 A Yes, they indicate that the appraisal reports are to
14 be used for estate planning.

15 Q And where is that at?

16 A It's actually in two different spots on the report.
17 It is not the cover page, but the first page of the form right
18 under the assignment. If you look down the left column,
19 you'll see it says assignment and it says the appraisal report
20 is to be used in estate planning.

21 Q Was this significant in your observation? If it's
22 in here once, it's -- it's fine. We don't need to -- to show
23 that it's in here.

24 A There's a -- there's a more expanded comment --

1 Q Oh, I see. All right. Where is that?

2 A -- in the -- in the addenda section of the report
3 which would be the first page of that addenda section. It
4 says the function of this report is for estate planning
5 purposes. This appraisal report is not to be intended for use
6 in a mortgage finance transaction. The support is not
7 intended for any other use or uses and shall be invalid if
8 used for any other function. Furthermore, this report may
9 only be used by the note client as indicated at the top of the
10 appraisal form. This report may not be given to or may not be
11 utilized by a third party. The appraisers and appraisal firm
12 will have no obligation to reissue this report to any other
13 party.

14 Q Is that significant in your review of this report?

15 A Yes.

16 Q Why?

17 A Well, it -- you will -- you can do appraisals for a
18 lot of different uses. You -- typically, there's a value
19 range for any property that you're appraising and you can be
20 legitimately anywhere within that value range. For say a gift
21 tax report, you would typically want that to be at the lower
22 end of the range because the purpose of the report is to
23 mitigate estate tax or a gift tax.

24 If you're doing a step up report in estate planning,

1 you might want to be at the higher end of that range because
2 you're trying to maximize step up so that when the property is
3 sold you mitigate capital gain.

4 So there's different strategies within the value
5 range and it's important. You wouldn't want a bank to loan on
6 a step up report, because it's typically at the higher end of
7 the range. You -- so that's why -- that's why we have
8 intended use designated within appraisal reports.

9 Q What was the intend use you designated in your
10 report which is 132-5?

11 A Litigation purposes.

12 Q And that's consistent with the work that you're
13 doing here today, correct?

14 A Correct.

15 Q Correct?

16 A That's correct.

17 Q The -- so if -- if I understand your testimony, the
18 intended use could affect the overall determined value of --

19 MR. MARKS: Objection.

20 Q -- the property.

21 MR. MARKS: Leading.

22 THE COURT: Overruled.

23 MR. MARKS: Asked and answered.

24 THE COURT: Overruled.

1 BY MR. SMITH:

2 Q You may answer the question.

3 A I'm sorry, can you repeat the question?

4 Q The -- the intended use could affect the overall
5 value of the property for the -- for the use of appraisal.

6 A Yes, if you're -- you -- like I said, within a value
7 range, you might be at the lower end or the upper end
8 depending on the intended use of the property or the intended
9 use of the appraisal. I'm sorry.

10 Q Let's talk about the value range that was identified
11 in these properties and these appraisals. What is the value
12 range that is continuing in the appraisal by -- well, first of
13 all, let's start with yours. What is the value range what you
14 included in your appraisal?

15 A Sorry, I have to go back to the -- my value range
16 was 6,074,000 to \$6,601,400.

17 Q So if my math's correct, that's about a 10 percent
18 swing, is that right?

19 A Yes, that's correct.

20 Q All right. So is -- is that type of range typical
21 for the type of litigation value that you can report that
22 you've prepared as 132-5?

23 A Yeah. That type of range is typical for most
24 appraisals.

1 Q Okay.

2 A You want to be within like a 10 percent range, so
3 the property -- you know, the indicators are not going to fall
4 identical every time, but they're going to fall in a range
5 that's typically about 10 percent apart.

6 Q Okay. Is it the custom when you've done expert work
7 and work that you've done for appraisals, is it custom and
8 practice of appraisers in the state of California to use a 10
9 percent range or thereabouts for the appraisal values?

10 A Typically, that's what we see. They fall at about
11 10 percent apart.

12 Q Okay. What was the range that was utilized in the
13 Bosco Garcia report?

14 A Their range was 5,000,000 -- 5,025,000 up to
15 \$6,440,500.

16 Q Is that an unusual range? If my math is right on
17 that, it's about 28 percent. Is that a typical range that you
18 would see?

19 A No, I've actually never seen that.

20 Q So in the thousands of appraisals that you've done
21 and in all of the court work that you've done, have you ever
22 seen a range of 28 percent in any appraisal report for a
23 property of this value?

24 A No.

1 Q So this would be beyond unusual --

2 MR. MARKS: Objection, leading. Asked and answered.

3 THE COURT: Sustained.

4 BY MR. SMITH:

5 Q In regards to the -- the -- why is it that a smaller
6 range or the 10 percent range has become the norm as opposed
7 to a much larger range?

8 MR. MARKS: Objection, relevance, asked and
9 answered.

10 THE COURT: Overruled.

11 THE WITNESS: When you're appraising properties, you
12 want to -- you find your comparable properties that you're
13 going to compare and you're going to adjust for
14 dissimilarities. When you identify the attributes that you're
15 going to adjust for, once you've made all those adjustments,
16 everything should fall relatively close together.

17 Not identical, but like I said, typically within 10
18 percent. Maybe it'll be slightly outside it, 11 percent, 12
19 percent or under it, six percent. But I've never seen a
20 property where we had almost a 30 percent range.

21 Q The -- in terms of the -- the construct of the Bosco
22 Garcia report and again is reflected by the presence of them
23 both today, there appear to be some sort of I guess mutual
24 work that was done on the report. Could you tell or was that

1 clear of your report as to who did what in regard to their
2 report?

3 A No, in their report, they -- they just -- you have
4 to disclose professional assistance. So they disclose that on
5 the second part of the supplemental addendum. It's actually
6 the last paragraph and it says Veronica Garcia has provided
7 professional assistance with the subject inspection, subject
8 and comparable research and data entry.

9 She was directly supervised by Jennifer Bosco. And
10 then it talks about somebody who I guess just did data entry
11 for them. But there's no -- it doesn't say who measured the
12 property or if the property was measured, who selected the
13 comparables, who did the field work, I mean we're unclear with
14 who -- who did work, but they did work together.

15 Q Okay. You -- did you view the property?

16 A Yes.

17 Q Did you measure the property?

18 A Yeah. Actually, I worked off the building plans
19 that Dennis Kogod provided.

20 Q Okay. And why was -- why is that significant? Why
21 would you do that?

22 A Well, the public records have the subject at like
23 6200 and some odd square feet where the MLS had the property
24 at about 5700 feet which I confirmed with the building plans

1 and we provided a -- a drawing in the report to aid the
2 readers so you can kind of get an idea. It's as uniquely
3 situated property, the construction's unique and so it kind of
4 helps the -- guide the reader to understand the photos and how
5 the property is laid out.

6 Q What is the quality of the construction of the Oak
7 Pass home?

8 A Oh, it's very good quality.

9 Q What are the factors that you look to in determining
10 the quality of the home?

11 A Well, the construction type. I mean, we have a lot
12 of concrete used in this property. We have case ons under the
13 driveway, under the house. It's expensive to -- the prop --
14 the -- the topography of the lot is not level, so there's some
15 engineering that has to be involved in getting this property
16 constructed, but that's why the property has such dramatic
17 canyon views is because it -- of where the lot is situated.

18 Q Are you familiar with -- with homes of that type?
19 Have you appraised homes of that type that were sitting on a
20 -- a canyon view or a beach view of that -- that kind of
21 construction?

22 A Oh, yes. And a lot -- comes up a lot on the coastal
23 properties of doing the ocean front.

24 Q Was there any indication in the Bosco Martinez (sic)

1 report that the property --

2 MR. MARKS: It's Garcia.

3 Q Excuse me, Bosco Garcia reported that the property
4 had been measured?

5 A No. No. The -- the actual -- the square footage
6 matches the tax roll at 6244 feet and there's no drawing
7 provided in the report.

8 Q The -- in regard to -- is there a difference in the
9 licenser between you and Ms. Garcia and Ms. Bosco?

10 A Yeah, Mrs. Bosco has a certified residential. You
11 have to go back to my review. Certified residential license
12 designation. I believe she's been appraising for I think five
13 or seven years.

14 Ms. Garcia has been appraising for about a year.
15 She reached license levels, so she was at the trainee status
16 and it's got a trainee in 2013 and received license level in
17 April of 2015. So she's been a licensed appraiser for just
18 over a year.

19 Q The -- in terms of the -- the comparables associated
20 with the property, views for Oak Pass Road, can you tell me
21 how you went about determining those comparables?

22 A We try to -- obviously, we would like the twin house
23 next door, you know, with the same square footage. But --
24 well, that usually doesn't happen. So you try to stay within

1 the given competing market area, something that a buyer who's
2 looking to live in this neighborhood might consider as an
3 alternative.

4 And you want to hit as many of the attributes as
5 possible. You want to try to make as few adjustments as
6 possible to your comparables, but you have to -- you know,
7 obviously people are going to -- there's going to be
8 differences in view, there's going to be differences in age,
9 there's going to be differences in quality. There's going to
10 be differences in location and you need to address those.

11 Q And those are factors that -- that obviously affect
12 the -- the marketability of the property and the ultimate
13 price that can be charged with the property.

14 A Yes.

15 Q The -- looking at your report which is 132-5, you
16 selected certain comparables that are listed on -- and if you
17 look at the bottom right hand side of the exhibit, you'll see
18 that there are page numbers that show -- and it's 14 -- 14474
19 and 14475 and 14476.

20 A Yes. That's correct.

21 Q Are those the comparables that you -- that you
22 chose?

23 A Yes, they are.

24 Q Okay. There is also an indication of certain

1 adjustments made to those comparables. Can you tell me how
2 you went about that process?

3 A Yeah, well, what we do is we try to match pair.
4 That means we don't want to make an across the board
5 adjustment. So you would like to find something that has a
6 similar view so you're not adjusting one of the comp's review.
7 You try to find a comparable that's more an aid, that's
8 similar in quality.

9 So you're basing the adjustments as you're pairing
10 other sales together. So -- and that's how we go about seeing
11 what the differences are and adjusting for the
12 dissimilarities.

13 Q How many comparables did you use?

14 A I used eight.

15 Q Okay. In -- in the Bosco Garcia report, how many
16 comparables were used?

17 A They used five.

18 Q Were any -- any of the comparables used in the Bosco
19 Garcia report comparables that you have also used?

20 A Yes, they actually -- their five comparables we
21 used. We both used four of them.

22 Q Okay. Can you point out to me the four -- and it
23 probably would be easiest to do it through the Gar -- Garcia
24 Bosco report. What are the four comparables that are the

1 same?

2 A Well, we both used the comparable at 9800 San
3 Circle. We both used a comparable at 9610 Oak Pass Road. We
4 both used the comparable at 9922 Anthony Place and we both
5 used a comparable at 9653 Oak Pass Road.

6 Q Okay. So their comparables -- there's no page
7 numbers on it, but it looks like it's the second page of their
8 report that is 132-6 and then there is -- actually, the third
9 page. You can -- and then there's the fifth page also,
10 correct?

11 A That's correct.

12 Q Okay. So they came up with very different values
13 for the adjustments for those comparables, is that a fair
14 statement?

15 A Yes.

16 Q Okay. Let's walkthrough those comparables. We'll
17 review both your report and their report as to how the
18 adjustments way -- made and to be explained to why you believe
19 that the adjustments you made are correct.

20 MR. MARKS: Your Honor, normally this would be
21 rebuttal, but I'm assuming you want one shot --

22 THE COURT: That's not -- I'd like --

23 MR. MARKS: So I'm letting --

24 THE COURT: -- to consolidate it.

1 MR. MARKS: -- you go, understanding we're not doing
2 more rebuttal. Like I'm letting him attack their report
3 before really my -- my experts go which in a normal civil
4 trial I'd be objecting.

5 THE COURT: Okay. Understood.

6 MR. MARKS: But I'm assuming we'll one shot it --

7 MR. SMITH: Look, frankly --

8 MR. MARKS: -- for everybody.

9 MR. SMITH: -- I'm --

10 MR. MARKS: Right?

11 MR. SMITH: -- more than happy to allow them to
12 present --

13 MR. MARKS: No, I --

14 MR. SMITH: -- (indiscernible).

15 MR. MARKS: -- this is fine.

16 THE COURT: That -- that's my intention.

17 MR. SMITH: That is one shot and we're done.

18 THE COURT: For sake of judicial economy, that's how
19 we're going to approach it.

20 MR. MARKS: So I'm not objecting.

21 THE COURT: Okay. Understood.

22 MR. SMITH: So the --

23 MR. MARKS: But he doesn't get another shot at
24 saying how terrible the report is, I'm letting him do it right

1 now --
2 THE COURT: Well, listen. I --
3 MR. MARKS: -- to save judicial economy.
4 MR. SMITH: There's going to be rebuttal.
5 THE COURT: I -- I --
6 MR. MARKS: Then why are we doing their report
7 before they testify?
8 MR. SMITH: We don't have to. If he wants to have
9 the report --
10 THE COURT: Their report --
11 MR. SMITH: -- (indiscernible).
12 THE COURT: -- has been admitted into the record --
13 MR. MARKS: Right.
14 THE COURT: -- by stipulation, so --
15 MR. MARKS: Which is unusual, but --
16 THE COURT: So --
17 MR. MARKS: I'm not going to object --
18 THE COURT: -- let's --
19 MR. MARKS: -- because I want this to move on, but
20 --
21 MR. SMITH: Frankly Your Honor --
22 THE COURT: Let's proceed.
23 BY MR. SMITH:
24 Q Okay. So let's look at the way you adjusted the --

1 the comparables that were the same comparables that were used
2 in the Bosco report. Let's start with the -- the -- start
3 with whatever one you feel the -- you want to start with --
4 we'll just do it in order containing your --

5 A No, well, let's -- actually do 9800 San Circle.

6 Q Okay.

7 A That's Bosco's comparable number one.

8 Q Okay.

9 A And that's my comparable number two.

10 Q Okay.

11 A And the reason why I like San Circle is because it's
12 another architectural home, it's similar in quality and it's
13 also similar in age. We're only three years old. This one is
14 five years old. Okay. There's a lot of similarities in size.
15 We're within 300 feet in size. They have what I would call a
16 peekaboo city view where we have a dramatic canyon view.

17 Q By they and we, just so the record is clear. The --
18 the San Circle property has a -- what you describe as a
19 peekaboo view and when you say we, that you're talking about
20 the Oak Pass Road property that is the subject of the
21 appraisal.

22 A Correct. And I'll try to be more specific when I --

23 Q I just wanted to (indiscernible).

24 A -- respond. Yeah. No. So the -- the San Circle

1 has what I would call peekaboo city view. It's really only
2 visible from a couple windows in the back. I've been to this
3 property several times. It's really only visible from a
4 couple windows in back. The bulk of the home faces north and
5 looks at the hills. Okay. The picture that appears in the
6 MLS is one that's standing at the edge of the lot with your
7 camera on ultra zoom, because the -- it's really just a -- a
8 partial city view.

9 I just weighed them -- even though I think our view
10 is better, that's the view on Oak Pass. I decided not to
11 adjust it, so I left them the same giving a partial city equal
12 to a dramatic canyon.

13 Other than that, we have age, quality, size. I
14 mean, we're all the same. The only difference is the -- the
15 primary difference is location. We're located on -- on a --
16 on a very exclusive gated street and --

17 Q That's the Oak Pass property.

18 A That's the Oak Pass property. And the San Circle is
19 actually the corner of San Ysidro Drive and San Circle. Now
20 this is important, because San Ysidro Drive is a -- the feeder
21 street into -- into probably one of the most exclusive gated
22 communities up there, Beverly Park, where you have eight
23 figure houses exclusively in the community. So there's a
24 significant amount of traffic. I didn't adjust for the

1 additional traffic, but I did adjust for -- for us being on a
2 superior street which is Oak Pass. And that's really the only
3 -- the primary adjustment to that comparable.

4 So when you're looking at the San Circle comparable,
5 this is telling you that you have to be more than \$6,000,000
6 on our value. Everything else was pretty much comparable
7 except for location and if this property sold for \$6,000,000,
8 how could we be below \$6,000,000 as the value in your
9 inclusion.

10 Q Let's go to the -- the property that's also
11 consistent with the property use in the Bosco report.

12 A Just a sec. Okay. So we're in -- the second
13 property would be 9610. That's my compare -- 9610 Oak Pass
14 Road. Sorry. That's my comparable number one, their
15 comparable number three. I adjusted the property for its
16 partial canyon view. We have a dramatic canyon view.

17 This property is inferior in quality and it's
18 inferior in age. It's a 34 year old house. And then
19 everything else is just a, you know, a slight size adjustment,
20 parking space adjustment.

21 The Garcia -- Bosco Garcia report basically doesn't
22 adjust for anything except for a garage space and a spa and
23 size. It doesn't address the age difference. It doesn't
24 address the location difference. They haven't adjusted for

1 location in any of their comparables nor have they adjusted
2 for age nor the -- have they addressed the quality differences
3 in the property.

4 Q In these particular areas that we're addressing, how
5 -- how is the location a significant value indicator? Because
6 I don't -- we don't know the geography of this -- where this
7 is. If you can just describe for us why one -- you know, one
8 house that's on Oak Pass would be significantly more, you
9 know, better location than another house that's on Oak Pass.

10 A Well, on Oak Pass, I didn't adjust for the
11 locational because it's on our street, so it didn't get the
12 location adjustment --

13 Q But you --

14 A -- by me.

15 Q This is for view.

16 A But I -- but I did adjust for view, because --

17 Q Okay.

18 A -- it's got --

19 Q That was a \$250,000 adjustment.

20 A Correct.

21 Q Okay. And -- and so what's the view from the 6 --
22 9610? You said partial. (Indiscernible).

23 A It's partial. You have to walk to the edge of the
24 property. It's not as dramatic. I mean, ours -- if you read

1 the MLS description, if you've been to the property, you can
2 see we have a dramatic canyon view from virtually every room
3 in the house. And that's been memorialized in the MLS.

4 Q You also for the -- you had an inferior --
5 significant inferior quality of construction adjustment. It
6 was plus \$544,000.

7 A Yeah.

8 Q Tell me about that.

9 A Well, we base it on -- on the size of the property.
10 I did it at a hundred dollars a foot, but it's -- it's nowhere
11 near the quality of construction that our house is.

12 Q What are the differences if you recall?

13 A I don't recall. I don't -- I would have to go back
14 in my notes and look at the pictures. Most of them are
15 digital right now.

16 Q Okay. What is the third comparable (indiscernible)?

17 A The third that we have in common is 9922 Anthony
18 Place which is my comparable three. And you'll just have to
19 bear with me. I've got pens markings spots in the book. And
20 it's their comparable --

21 Q It looks like four.

22 A -- their comparable four.

23 Q Yeah.

24 A Yeah.

1 Q Tell me about the differences in your values. They
2 came up with a value on that comparable after adjustments of
3 it looks like 644?

4 A Yeah, this is their -- this is --

5 Q And you came up with --

6 A 6446.

7 Q -- 6446, so about --

8 A Yeah.

9 Q -- the same.

10 A They -- we're about the same, but we didn't get
11 there via the same approach. They made a -- an adjustment for
12 the city view as did I, but they make no other adjustments.
13 I've brought --

14 Q Actually, they made a significant adjustment
15 positively for the difference in square footage.

16 A Right, in size, but -- but they made no adjustment
17 once again for the location. Ours is a superior location.
18 And they made no location for the age and they also didn't
19 bring -- they didn't make any adjustment -- Anthony Place is a
20 much larger usable lot.

21 So we brought ours down for that. So like I said,
22 I'm -- I'm adjusting for the dissimilarities and we arrived at
23 6.4 for that -- that value indication, but we arrived there
24 for much difference procedures.

1 Q Well, I say -- so you're saying that in your
2 evaluation that's on 4 -- where the adjustments there are 4 --
3 14474 -- you did things like you actually took value back out
4 as a result of the fact that they had the superior lot.

5 A Yes.

6 Q But you added value back in because of the
7 difference in size and so forth.

8 A Yeah, and I added value back in for the age.

9 Q Right.

10 A We can see that from the San Circle comparable age
11 is a factor and it needs to be accounted for.

12 Q Because the San Circle -- yeah, because of that
13 sale.

14 A San Circle is only five year -- is five-year-old
15 construction, we're three. So that age needs to be addressed.

16 Q All right. What was the -- the last one that was
17 the same?

18 A The last one that was in common was a listing and
19 that was at 9653 Oak Pass Road. I'm assuming that's their
20 comp five, because that's the only left. And for me, it's my
21 comp number six.

22 Q Okay. Tell me -- and tell me about your review of
23 that property.

24 A I adjusted that property. Once again, it didn't

1 need a location adjustment because it's on a gated street.
2 Once again, has a partial canyon view, so we adjusted for that
3 difference and we adjusted for the age difference. It was
4 similar in quality and I also was a little more aggressive and
5 I brought it down almost \$300,000 for a potential sale
6 concession because the property is on the market.

7 Q Okay. So it's a listing. It's not a sale. So
8 you're adding in what somebody might discount the property in
9 order to get it sold.

10 A Correct.

11 Q All right.

12 A And they didn't make any adjustment for that.

13 Q Okay. Yes, they came up with a -- it looks like it
14 appears to me they came up with a lower value.

15 A Yeah, it's -- it's -- one of my biggest contentions
16 with their report in addition to the location and the age is
17 view. They make these very small view adjustments. If you're
18 a buyer of a \$6,000,000 house, do you really only expect to
19 pay \$50,000 more for a dramatic canyon view versus a partial
20 view? I mean, that's a significant factor and you're --
21 you're talking about it being a one percent issue.

22 I made -- I made my view adjustments at 250,000 and
23 500,000. So we're looking at basically five and 10 percent
24 adjustments for view. It's a big factor when you're buying a

1 house. And they like I said have treated it like -- like it's
2 a very insignificant attribute when you're getting \$50,000 to
3 a \$6,000,000 house for that difference.

4 Just to kind of put that in perspective since --

5 MR. MARKS: Your Honor, there's no further. There's
6 no question.

7 THE COURT: Sustained.

8 BY MR. SMITH:

9 Q In regard to the -- the view consideration, how do
10 you go about determining those values? You know, in other
11 words, if -- why is that one value going to be 200,000,
12 50,000? You take an issue with the -- the small amounts that
13 they used. And how did you go about that measuring?

14 A Well, like I said before, we try to do match pair
15 analysis, so you're trying to not make it across a board
16 adjustment, but you're trying to adjust for all the other
17 things you can adjust for and see what the difference is when
18 you're only looking at that attribute.

19 Q Okay.

20 A So I determined that partial views were by 250,000
21 and that a full view is 500. And that just comes off the
22 pages. It's not something that I do. It's how the buyers in
23 the marketplace are -- are perceiving that difference and what
24 they're paying for.

1 Q And I can't remember if I asked you. Have you done
2 appraisals of properties in this area that these property --
3 properties --

4 MR. MARKS: Asked and answered.

5 Q -- (indiscernible) are located?

6 MR. MARKS: Asked and answered.

7 THE COURT: Sustained.

8 MR. SMITH: Okay. All right. I'll pass the
9 witness, Your Honor.

10 THE COURT: Cross examination?

11 CROSS EXAMINATION

12 BY MR. MARKS:

13 Q Okay, Mr. Herman. You have limiting factors in your
14 report also, correct?

15 A Yes.

16 Q And your report, we're going to -- for ease, I think
17 it's 132-5, but just turn to pi -- to Exhibit 5 in the book.

18 A Okay.

19 Q And it is Bates stamped 14477. The scope of work
20 assumptions and limiting conditions.

21 A Okay.

22 Q It goes on to -- it's -- you have conditions on that
23 whole page, correct?

24 A Yes.

1 Q In very small print.
2 A Yes.
3 Q Essentially, this report is to be used for
4 litigation only, correct?
5 A Yes.
6 Q It's not to be given to a bank, correct?
7 A Yes.
8 Q Yes means it's not to be given to a bank?
9 A Yes, that's correct.
10 Q I think in microscopic print, it says don't give it
11 to your insurance company for insurance use, correct?
12 A This is part of the boilerplate that's written by
13 the software manufacturer, but if it says in that in the
14 insurance, sure.
15 Q So you never read the boilerplate?
16 A Well, I have. I haven't memorized.
17 Q So you don't know what's totally your limiting of
18 your own report that you're here to give to the court?
19 A Yeah, I said it was for litigation purposes only.
20 Q I understand, but it's not for insurance.
21 A That's correct.
22 Q It's not for mortgage.
23 MR. SMITH: What is the relevance of this?
24 MR. MARKS: Because he made such a big deal about

1 the Bosco.

2 THE COURT: Overruled.

3 MR. SMITH: He didn't make a big deal.

4 THE COURT: Well, overruled.

5 BY MR. MARKS:

6 Q Right. So it's for litigation. And I think you
7 testified you do eight to 10 is it litigation cases a month?

8 A I do eight to 10 cases a month. Some might be for
9 the IRS for tax court. Some might be for estate planning
10 purposes. But yes, we deal with eight to 10 cases a month.

11 Q Do you -- is that considered legal -- real estate
12 legal court -- court type cases?

13 A I would say half -- I'm about 50/50 split between
14 the state, IRS and litigation.

15 Q Okay. So even if you did five or six cases, you're
16 talking about you do 66 -- 60, 70 litigation cases a year
17 working with lawyers and testifying, correct?

18 A Yes.

19 Q so it's about half of your practice.

20 A Yes.

21 Q And you billed how much for your total work to Ms.
22 Kogod-Cioffi?

23 A I billed 6500 on the initial assignment. We billed
24 2500 to do the rental analysis that they have requested. We

1 billed another 2500 to do the reviews and that -- that they
2 requested and I billed 4,000 to be here today.

3 Q So it's 15,000.

4 A Yes.

5 Q Okay. And litigation support is a significant part
6 of your professional occupation, isn't that correct?

7 A Yes.

8 Q All right. Now isn't it true that in doing your
9 appraisal you're trying to determine fair market value?

10 A Yes.

11 Q Okay. And fair market value is a controlling
12 principle that -- that the Court's trying to figure out what's
13 fair market value of this property, correct?

14 A Yes.

15 Q So your job is to look at comps, this is nothing,
16 they don't have the same sort of twin house and try to use
17 other comps to make adjustments and come up with what would be
18 fair market value. That's really what you're here to do,
19 right?

20 A Yes.

21 Q Okay. And in looking at the comps, it's my
22 understanding that one of the comps you were in, you were --
23 let's start. You were in the subject property which is 9716
24 Oak Pass. You obviously were in that.

1 A Yes.

2 Q Okay. Which of the other comps were you actually
3 in?

4 A I wasn't in any of the other comps. We reviewed the
5 interior photos on the MLS.

6 Q Okay. So out of all your eight comps, you were not
7 actually in the house at all.

8 A That's correct.

9 Q You couldn't compare with your own two eyes the
10 actually views between 9716 the subject property and the view
11 of any of the eight other comps, correct?

12 A Actually, you can from the front when you're at the
13 house, when you're at the property. I can see what the view
14 is because I'm standing in front of the property.

15 Q But in the house.

16 A But in the house. No, we rely exclusively on the
17 MLS pictures provided by the brokers.

18 Q Okay. And that's not the same thing as actually
19 being in the bedroom and seeing the view you actually see,
20 correct?

21 A Well, you're seeing it through a photograph.

22 Q Not actually seeing with your own two eyes.

23 A I've seen the photograph, but the --

24 Q Okay. But it's not the same thing as inspecting a

1 house and being in a house. You're relying on MLS listings,
2 correct?

3 A I'm relying on the pictures inputted by the brokers
4 in the MLS.

5 Q But in order to appraise a house, you actually have
6 to be in the house, meaning you actually were in Oak Pass.

7 A Yes.

8 Q The Oak Pass subject property.

9 A Yes.

10 Q Okay. Now you agree that the various adjustments
11 you made are subjective, there's no rule of thumb?

12 A Yes.

13 Q And you agree the various appraisers could differ
14 on the amount to be given to various things such as --

15 A Yes.

16 Q -- views, correct?

17 A Yes. Yes.

18 Q Quality of construction, correct?

19 A Yes.

20 Q Age, correct?

21 A Yes.

22 Q And in fact, I think you said even with your
23 appraisal at 6.4 million, right, that's your number?

24 A Yes.

1 Q That appraisal is subject to what, a 10 percent
2 margin of error?

3 A No, I said that typically of a value range that's
4 about 10 percent.

5 Q Okay. So that means it could be lower by 640,000.

6 A No, it would be five percent in each direction.

7 Q Okay. Now this -- the subject property was
8 purchased in December of 2014, correct?

9 A Yes.

10 Q For 5.1 million dollars, correct?

11 A No.

12 Q What was it purchased for?

13 A 5.195, almost 5.2.

14 Q 5.195. And that you've got to accept is fair market
15 value in December -- I think it was the middle of December of
16 2014, correct?

17 A Yes.

18 Q So you actually said that within a six month period
19 the house appreciated from 5.195 or 5.2 to I think 6.4 or
20 6.350 within six months, isn't --

21 A I --

22 Q -- that right?

23 A Yeah, I said it was 6.3 and the previous appraiser
24 said it was 6,000,250.

1 Q I'm just asking you. You don't have to volunteer
2 stuff I didn't ask you. Okay. I know you're an expert and
3 you --
4 MR. SMITH: Is that a question?
5 Q -- testify a lot?
6 MR. MARKS: Yeah, you -- I move to strike.
7 MR. SMITH: Is that --
8 THE COURT: Well --
9 MR. MARKS: I move to strike.
10 THE COURT: -- the witness needs to answer the
11 question that's being asked.
12 BY MR. MARKS:
13 Q You said it went up 1.1 million bucks in six
14 months, correct?
15 A Yes.
16 Q On your opinion.
17 A Yes.
18 Q All right. Now in looking at -- at your report, I'm
19 now going to go to Page -- starting at Page 4 I guess has your
20 comps, 14474. If you go to -- let's start with I guess 9610
21 Oak Pass. The fair market value of that property, the last
22 sale, was 5.4 million, correct?
23 A You're asking me about the previous sale on 9610 Oak
24 Pass?

1 Q Yeah, your comp number one.
2 A I don't have the previous sale listed.
3 Q I'm on Page 4 of your report where it says sale
4 price.
5 A The 5.4 million, you're saying yes. Yes, that's
6 5.4.
7 Q In other words, the Court needs to know what are the
8 sale prices. It was 5.4, right? Forgetting adjustments, it's
9 5.4, correct? That's what someone paid.
10 A Yes.
11 Q And Dennis paid 5.195. So he paid 5.2, right?
12 A Yes.
13 Q And he paid that in Decem -- the middle of December
14 of 2014, right?
15 A Yes.
16 Q Okay. If you go to comp number two, someone paid
17 5995, that's under 6,000,000, right?
18 A Yes.
19 Q Comp three was 6.2 million. That's a mile away,
20 more than a mile away, correct?
21 A Yes.
22 Q The other comp was less than a mile, correct?
23 A Yes.
24 Q Then you go to comp four, that was 7.2. That was

1 1.31 miles away, correct?

2 A Yes.

3 Q The fifth comp was 590. That's .20. That's on Oak

4 Pass, 9602, correct?

5 A Yes.

6 Q And the sixth comp was 9653 Oak Pass. That's .16,

7 under two-tenths of a mile away on Oak Pass. That's 5995,

8 correct?

9 A Yes.

10 Q So there was one, two comps, three comps actually on

11 Oak Pass that you used, right?

12 A Yes.

13 Q Same street. And these are all within point

14 two-tenths of a mile or point two one-tenths of a mile, right?

15 Those are the closest comps you can find, right?

16 A Yes.

17 Q Okay. And out of those three comps, the sale price

18 of one was 5.4 million, the sale of two was 5.9 million and

19 the other one was 5.995, correct?

20 A Yes.

21 Q So all three of those comps were under \$6,000,000,

22 right?

23 A Yes.

24 Q And Dennis's sale about a year prior to your report

1 or six months prior to your other report was 5.2 million.

2 A Yes.

3 Q Okay. So you had -- we go to your comp number two I
4 guess which is the San -- San Circle. The -- the square
5 footage of San Circle was about a little under 300 square foot
6 -- feet more, correct?

7 A Yes.

8 Q San Circle had five bedrooms and Oak Pass only had
9 four bedrooms, the subject property, correct?

10 A Yes.

11 Q And San Circle had five and a half bathrooms, Oak
12 Pass only had four and a half, correct?

13 A Yes.

14 Q And those are definable things that are not
15 subjective, another room and another bathroom and another --
16 and additional square footage, correct?

17 A Yes.

18 Q And isn't it true that these houses are basically
19 going for what, almost a thousand dollars a square foot?

20 A Well --

21 Q Isn't that true?

22 A The price per square foot that a house sells for is
23 a variable of its lot size, its view. So if I have the
24 smallest house --

1 Q I'm asking you a question --
2 A -- on the largest lot --
3 Q -- yes or no. Is it going for almost a thousand
4 dollars a square foot?
5 MR. SMITH: Objection, vague and ambiguous by is it
6 going.
7 BY MR. MARKS:
8 Q Is it being -- is it being --
9 THE COURT: Sustained.
10 Q -- sold? Sale -- I'm looking at your line four sale
11 price gross living area, \$998 a square foot.
12 MR. SMITH: But I'm sorry. That's vague and
13 ambiguous because I don't know what Mr. Marks is referring to.
14 MR. SMITH: Under San Circle.
15 Q Wasn't the sale price \$998 a square foot?
16 A San Circle was \$998 a square foot, yes.
17 Q And Oak Pass when it was sold was \$991 a square
18 foot, correct?
19 A I don't have a calculator.
20 Q You do. You have it right there, don't you? No?
21 Oh, that's --
22 A You -- oh, you --
23 Q -- the other Oak Pass.
24 A Yeah.

1 Q All right. So this have -- the San Circle house
2 being 300 square feet more all things being equal, you expect
3 to be more money, correct?

4 A No.

5 Q Okay. Doesn't -- doesn't the -- the San Circle have
6 two fireplaces versus one at the subject property?

7 A Yes.

8 Q Doesn't San Circle have a spa and Oak Pass doesn't
9 have a spa?

10 A Yes.

11 Q Okay. And in looking at your report, you gave
12 55,800 for the additional 300 -- 300 square feet, is that
13 right? That's --

14 A Yes.

15 Q -- all your gave.

16 A Yes.

17 Q And that's essentially for another bathroom and
18 another bedroom for two extra rooms. You gave 55,000 square
19 feet, right? The subtraction means you're taking it away from
20 San Circle.

21 MR. SMITH: Objection to the question.

22 Q You're taking it off meaning it's better than the
23 subject property --

24 THE COURT: What's the objection?

1 Q -- so you're --

2 MR. SMITH: Well, the objection --

3 Q -- taking it off.

4 MR. SMITH: -- to the form of the question is
5 compound, vague and ambiguous.

6 THE COURT: Sustained.

7 BY MR. MARKS:

8 Q For the extra bedroom and bathroom you're taking off
9 from San Circle 55,000, correct?

10 A No.

11 Q What is it where it says gross living area minus
12 55,800?

13 A I'm taking off 10,000 for the bedroom, I'm taking
14 off 10,000 for the bathroom, and I'm taking off 55,800 for the
15 square footage.

16 Q Okay. And is that based on a rule of thumb or based
17 on your opinion?

18 A That is based on my opinion and standard appraisal
19 practices.

20 Q Okay. But you added the location -- you added
21 250,000 to San Circle.

22 A Yes.

23 Q Okay. But essentially, the actual sale to come up
24 with 6.1 rather than 5.995, correct?

1 A I added 250,000 to account for the superior location
2 that the subject enjoys.

3 Q Okay. But you believed everything was comparable.
4 You thought things were comparable between -- I think you
5 testified everything was comparable between the subject
6 property and San Circle, didn't you say that?

7 A Aside from location, yes.

8 Q But it turns out they have -- the -- San Circle has
9 an additional bedroom and an additional bathroom, correct?

10 A Yes.

11 Q And an additional 300 square feet.

12 A Yes, and it was addressed.

13 Q All right. Let's go to 9610 Oak Pass. So that
14 actually sold for 5.4. Your adjusted value is 6.4. That's a
15 million dollar adjustment, correct?

16 A That's correct.

17 Q Isn't it true that lending institutions don't accept
18 for -- for loans more than a 10 percent adjustment from the
19 actual sale price?

20 A Lending institutions like to keep the net
21 adjustments at 10 percent, the -- or the single adjustments at
22 10 percent, the gross adjustments at 15 and the -- or the net
23 adjustments at 15 and the gross at 25.

24 Q Okay. But this actually sold for 5.4. Dennis

1 bought his for 5.2. You came up with a 6.4 value, correct?
2 A Yes.
3 Q All right. Now let's look at the -- at -- Oak Pass
4 is very close to Dennis' house, right? It's 9610 versus 9716,
5 correct? .21 miles.
6 A Yes.
7 Q Now Dennis has a two car garage, right?
8 A Yes.
9 Q This property actually had a three car garage,
10 correct?
11 A Yes.
12 Q Dennis had one fireplace. This house actually had
13 three fireplaces, correct?
14 A Yes.
15 Q Dennis had 4.5 bathrooms. This had 5.5 bathrooms,
16 correct?
17 A Yes.
18 Q Dennis had no cabana or guest house. This actually
19 had a cabana, correct?
20 A Yes.
21 Q But you adjusted for views, interior, construction
22 and age. And those are all your subjective determinations of
23 additions to the actual fair market value price of 5.4 that it
24 had been sold for, correct?

1 A Those are my adjustments based on my interpretation
2 of the sales, yes.

3 Q Okay. Let's go to Anthony Place. Let's -- let's go
4 to the next Oak Pass. Let's go to 9653 Oak Pass which is your
5 comp six. That sold for 5.995, correct?

6 A No.

7 Q But that's the one that was listed for 5.995, right?

8 A Yes.'

9 Q And did that fall out of escrow?

10 A I didn't -- it wasn't in escrow when I used it.

11 Q So it's just a listing.

12 A Correct.

13 Q This had a cabana, correct?

14 A Yes.

15 Q It was the same square footage?

16 A Similar, yes.

17 Q But it didn't sell. That was -- that was the
18 listing price.

19 A Yes.

20 Q So they weren't listing it at -- at over 6,000,000,
21 correct?

22 A Correct.

23 Q If you go to 9602 Oak Pass Road, that sold for 5.9.
24 It's in escrow?

1 A Yes.
2 Q Do you know whether it fell out of escrow?
3 A No, it's still in escrow.
4 Q That actually had a guest house, correct?
5 A Yes.
6 Q That had seven fireplaces versus one, correct?
7 A Yes.
8 Q That had a spa.
9 A Yes.
10 Q And that had a four car garage versus Dennis and
11 Gabby's two car garage, correct?
12 A Yes.
13 Q It was on the same street, correct?
14 A Yes.
15 Q And it was about 600 square feet greater, correct?
16 A Yes.
17 Q And it -- and you're saying it was in escrow at 5.9.
18 A It's been in escrow for over a year.
19 Q At 5.9.
20 A At 5.9.
21 Q Okay. So there are no sales on Oak Pass over
22 6,000,000, correct?
23 A Not currently. Well, there are, but not ones that
24 we would use for comparison purposes.

1 Q Okay. No comps on Oak Pass that were comparable to
2 this house were sold for over 6,000,000, isn't that true?

3 A That are comparable to this house. Yes. That's
4 true.

5 Q Okay. And you understood you were testifying for
6 Gabby for divorce purposes, correct?

7 A Yes.

8 Q To try to convince the Court to give her the highest
9 possible value of this house, correct?

10 A No, to put an accurate number on the house for
11 divorce purposes.

12 Q Okay. But you are bound by what fair market value
13 would be, correct?

14 A Yes.

15 MR. MARKS: All right. I'll pass the witness.

16 REDIRECT EXAMINATION

17 BY MR. SMITH:

18 Q You had indicated that Mr. Marks asked you about
19 the increase in -- or the difference in your appraised value
20 in the summer of 2015 versus the sale price in December of
21 2014. Do you recall that question?

22 A Yes.

23 Q Did anyone else --

24 MR. MARKS: The sale's in December of '14, not the

1 summer.

2 MR. SMITH: No, I said that -- well, you -- you
3 asked him. You said six months later which is the summer of
4 2015.

5 MR. MARKS: Right.

6 MR. SMITH: Okay. Is there an objection? I mean,
7 we're not having a conversation.

8 MR. MARKS: I'll withdraw.

9 THE COURT: Okay. So noted.

10 BY MR. SMITH:

11 Q All right. So the -- Mr. Marks indicated to you
12 that the -- the sale was at December '14 and by six months
13 later you had come up with a value that was approximately a
14 million two greater than the value of the sale, do you recall
15 that?

16 A Yes.

17 Q What happened in the market agreement that led to --

18 MR. SMITH: Oh, okay. I've been corrected, Your
19 Honor. I want to correct something for the record. I'm told
20 that the sale on Oak Pass happened in December of 2013.

21 Q Can we look at that?

22 A Yes, that's actually correct. It was June 26, 2013.

23 MS. VARSHNEY: All right.

24 Q So readjusting my question then, between June 26,

1 2013 and the time that you did your first appraisal report,
2 there was about a million dollars worth of -- of difference --
3 million two in difference in terms of what you estimated to be
4 the fair market value of the property, correct?

5 A That's correct.

6 Q Okay. And that report as referenced by Mr. Marks is
7 the very report that I began to have entered as 120 -- is it
8 132-3. If you'll turn to 3, 132-3.

9 A Okay. Yes, I'm there.

10 Q That's the initial report you did in this case,
11 correct?

12 A That's correct.

13 Q And that was your conclusion of value in that report
14 was the 6.3 that Mr. Marks referenced.

15 A Yes.

16 Q Did anyone else appraise the property at or about
17 that time?

18 A Yes, there was another report prepared by Mr. Pataka
19 (ph).

20 Q If you'll look to 120 -- or excuse me, 132-4, do you
21 recognize that document?

22 A Yes. This is the first report for Dennis Kogod
23 prepared on his home on Oak Pass.

24 Q And that was by Mr. -- the person that you

1 referenced?

2 A Yes, it's George Pataka.

3 Q And that was entered about the same time that you

4 had done your initial report.

5 A Yes, that's correct.

6 Q Theirs was -- is 52715.

7 MR. SMITH: Move for the admission of --

8 MR. MARKS: Your Honor --

9 MR. SMITH: -- 4, Your Honor.

10 MR. MARKS: -- he couldn't be here and you know the

11 whole story. You can't -- I can't move him in without his

12 testimony.

13 THE COURT: Well, what's the evidentiary objection?

14 MR. MARKS: Relevance. He can't move in someone

15 else's report that's not a witness without --

16 THE COURT: But -- but as to relevance, it would be

17 overruled.

18 MR. MARKS: Some proper expert testimony, use no

19 foundation, it's hearsay. How can you move somebody's report?

20 THE COURT: It -- it's sustained as to hearsay and

21 foundation.

22 BY MR. SMITH:

23 Q Mr. -- Mr. Herman, did you at any time review the

24 report of Mr. Pataka?

1 A Yes.

2 Q Did you take that -- that report in consideration
3 when you did your review of the report that had been prepared
4 by Ms. Garcia and Ms. Bosco?

5 A Did I take it into consideration what I would do
6 their report? I only reported on it because it had been
7 submitted to our -- for our review initial and after I did my
8 report, it was submitted as the opposition's report and I saw
9 that we were \$50,000 apart. Didn't think we would be sitting
10 here today.

11 Q So the value of Mr. Pataka came up with \$6,250,000.

12 MR. MARKS: Objection, leading.

13 THE COURT: Sustained.

14 BY MR. SMITH:

15 Q What was the value that Mr. Pataka had placed on the
16 property?

17 A Mr. Pataka praised --

18 MR. MARKS: Asked and answered.

19 A -- the property --

20 MR. MARKS: -- no foundation, hearsay.

21 THE COURT: Overruled as to asked and answered, but
22 sustained as to hearsay and foundation.

23 BY MR. SMITH:

24 Q In terms of the --

1 MR. SMITH: Well, Your Honor, it's -- when you're
2 addressing the hearsay objection, Your Honor, a -- well, I
3 mean, let me -- let me lay this as a foundation.

4 Q When you reviewed the Pataka report, did he use
5 similar comparables to the comparables that you used?

6 A I believe he did. He also had made -- identified
7 the same attributes as things that needed to be adjusted. He
8 adjusted for location. He adjusted for view, and definitely
9 made a street adjustment and a age adjustment.

10 Q When you reviewed the report of Mr. Patuka (sic),
11 was there anything -- are there differences between a report
12 of Mr. Patuka (sic) and the report that has now been done --

13 MR. MARKS: Your Honor, there is no foundation,
14 because we -- this guy couldn't be here. You know the whole
15 February issue. He -- he didn't rely on it when he did his
16 initial report. It's not in evidence. He's not here. This
17 is all hearsay.

18 MR. SMITH: Who couldn't be here?

19 THE COURT: Well, that -- well, again, their --

20 MR. MARKS: We told you in February we couldn't get
21 our appraisal here and -- and the whole situation.

22 THE COURT: Well --

23 MR. SMITH: Well, wait a second. I haven't heard
24 anything about -- there was never any reference --

1 MR. MARKS: We -- we went --

2 THE COURT: Listen.

3 MR. MARKS: -- through the whole thing.

4 THE COURT: The objection as to foundation is
5 sustained.

6 MR. MARKS: Okay.

7 THE COURT: It -- that -- the -- this -- I don't
8 anticipate that this witness would be able to lay a foundation
9 for another expert's report being admitted.

10 BY MR. SMITH:

11 Q The -- in regard to the -- the adjustments that were
12 made to the property, one of the -- the -- for purposes of
13 valuing the Oak Pass property, one of the suppositions that
14 Mr. Marks made was that this was -- the properties were based
15 on a value of about a thousand dollars a square foot. Do you
16 recall that questioning?

17 A Yes, I -- I recall him addressing the certain
18 comparables what they had sold for per square foot.

19 Q Looking at some of the other comparables that you
20 have addressed though, those dollar figures were substantially
21 higher. So for example, looking at the -- the comparable that
22 is comparable number four -- or three, excuse me, of your
23 comparables, the Anthony Place property, this property is
24 similarly located to San Circle it appears? There are about

1 -- well, I guess it was about one mile from the property. The
2 others are about 28 -- six ,miles from the property?

3 A Yes.

4 Q You got the Anthony Place property is about a 3,336
5 square feet but has a value -- sale value of 6.2 million.

6 A Yes.

7 Q How do you explain that?

8 A Well, it's -- I was starting to explain that the
9 cost per square foot is something that you use to see where
10 you are in the value range. And let me explain it to you this
11 way. If I have the smallest house on the largest lot with the
12 best view, that cost per foot should be off the board, because
13 it's the sale price is going to be divided by the smallest
14 number. Per square foot, that house is going to be the most
15 expensive. It's the largest with the best view.

16 Conversely, if I have the largest house on the
17 smallest lot with no view, I should have a relatively -- and,
18 you know, the -- the smallest cost per foot. So you don't
19 take -- and this is where Zillow doesn't work. You don't take
20 a per square foot and just multiply it out by the size of the
21 house, because within that cost per foot is lot size, view,
22 quality, all the differences we're talking about, location.
23 So if you're on a gated street, you should be more per square
24 foot. If you have the best view, you should be more per

1 square foot. That's what I'm saying.

2 So we don't actually take the per square foot and
3 multiply it out. You want to see where you are. If you have
4 the smallest house in the neighborhood with the best view, you
5 should be way on the high end of the cost per foot range.
6 Conversely, if you're the small -- the largest house with the
7 worst view or the most inferior in quality, you should be at
8 the bottom. But we don't multiply it out. This is why those
9 algorithms like Zillow don't work. They come up with an
10 average price per square foot and they just multiply it out by
11 the size of the improvements.

12 So if you're in a homogenous environment, let's say
13 a gated community where everybody is the same age and
14 everybody has got the same cookie cutter lot and everybody
15 either has view or doesn't have view, that's where something
16 like that is going to work and you can talk about cost per
17 foot.

18 But when you're looking at properties like this
19 where you have dramatic -- you have \$3,000,000 houses, you
20 have \$10,000,000 houses, there's a reason why they sell for
21 different prices per square foot and it's typically quality,
22 view and location.

23 Q The -- in this case, you were taking about the view
24 that's offered by the property and I noted that you include

1 photograph of the various parts of the home location, do those
2 photographs show the type of views that you get from the
3 subject property?

4 A Yeah, they do. They don't capture as much as I
5 would like to. If you look at like the living room shot, you
6 can see how you get the dramatic canyon view. You can see it
7 in the master bedroom or the dining room. You can see the
8 view out of most of the windows. The -- I would like to draw
9 your attention to the title page, because I actually risk life
10 and limb to take this picture.

11 This is taken on a street that's got no parking
12 lane. So I basically pulled over real quick, fortunately I
13 have a 4-wheel drive and I got most of my car off of the road,
14 and I'm standing in between bushes trying to shoot from a
15 street -- several streets below ours to capture our house as
16 it nestled right there on the hillside. I think this really
17 kind of captures how you could see how the bulk of the house
18 is facing out on the canyon view.

19 Q The -- the suggestion was that when you start
20 adjusting for views, that that's just a wide open
21 determination that -- that someone could adjust for 50,000 or
22 250,000 and it really doesn't matter. Is that consistent with
23 your experience of the custody and practices and the community
24 in which you do appraisal work?

1 A I think view and lot size and location are probably
2 three of the most important attributes a house has, because
3 all the other things that we talked about, extra fireplaces,
4 an extra half bath, an extra parking space, a spa, those are
5 things that money can create.

6 Q In other words --

7 A We can buy any of those -- we can add -- we can use
8 money and create all of those. You cannot move the house.
9 You cannot create the view. You cannot create the location.
10 Those have to already be there.

11 So my feeling as an appraiser is that those were the
12 things we give the most amount of weight too, because
13 everything else we can address, but it can be cured with
14 money.

15 Q So -- so somebody that can afford a \$6,000,000 house
16 can add a bathroom?

17 A Yeah, I would hope so.

18 MR. SMITH: I pass the witness.

19 MR. MARKS: Your Honor, I have a couple of follow up
20 just to clarify. I'll try to be brief.

21 RE CROSS EXAMINATION

22 BY MR. MARKS:

23 Q You would agree the photos don't capture the view in
24 any of the MLS or these reports, correct?

1 A I think the view is better than the photos show,
2 yes.

3 Q And that would be of the comps potentially, correct?

4 A Yes. Well, I -- I base my adjustments on the views
5 from my visiting the comparables.

6 Q But you were both -- you were knocked out by the
7 view of the subject that you saw with your own two eyes. All
8 the other views you're seeing in pictures which I think you
9 said under examination by Mr. Smith don't capture the views.
10 Even the photos of the subject you're saying didn't capture
11 the view that you saw.

12 A I -- I drew your attention from instead of the view
13 picture that I put in to the pictures -- the interior photos.
14 You could see the views through the window in almost every
15 room.

16 Q But isn't it true photos don't capture the views in
17 these reports?

18 A I'm not -- I'm not following.

19 Q Okay. You can't have it both ways. Do the photos
20 in the reports, yours as well as the comps, do they accurately
21 capture what you think the views were?

22 A I said that the interior photos show the dramatic
23 view in each room that I didn't think that the view picture I
24 put in captured as -- as good a view as --

1 Q Okay.

2 A -- actually is and that's why I went to this -- the

3 lengths I did --

4 Q Okay.

5 A -- to get the front view.

6 Q And that would mean the view photos of your comps

7 wouldn't have captured their views whether they're partial

8 canyon, city or whatever because they're only photos, correct?

9 A Yes.

10 Q You would also agree that all things being equal, if

11 the two houses were virtually equal, more square footage

12 should give you a higher value, correct?

13 A No. No.

14 Q No? Even if the -- all things were equal meaning

15 the house was -- had the same amenities and the same view and

16 the same lot size?

17 A If -- if all those factors are equal, yes.

18 Q Then more square footage with more rooms, bigger

19 house, correct?

20 A Yes. Yes.

21 Q Someone that pays 6 point something million for a

22 house would expect more than a two car garage in this day and

23 age, wouldn't they?

24 A Apparently not, because we got sales of \$6,000,000

1 houses that don't have --
2 Q 5,000,000.
3 A Yeah.
4 Q But not six.
5 A just --
6 Q It's that extra million for the garage --
7 A Okay.
8 Q -- and the fireplace.
9 A All right.
10 Q And generally, more rooms including more bathrooms,
11 bigger garages, guest houses add value, don't they?
12 A Yes.
13 Q And it's subjective in your opinion as an appraiser
14 how much value they had versus how much value an -- a view
15 adds, correct?
16 A Yes.
17 Q There's no rule of thumb for instance on a canyon
18 view is X dollars. That's your opinion, right?
19 A Yes.
20 MR. MARKS: All right. I'll pass the witness.
21 FURTHER REDIRECT EXAMINATION
22 BY MR. SMITH:
23 Q But -- but that's true in the bathroom. It's --
24 it's just your opinion of what bathroom has value, correct?

1 A Yes.

2 Q Every adjustment is the opinion of the appraiser.

3 A Yes.

4 Q Do you have to look to the experience, the custom
5 and practice (indiscernible) --

6 MR. MARKS: Objection, leading.

7 A Yes.

8 THE COURT: Overruled.

9 BY MR. SMITH:

10 Q In regard to the -- I -- I just wanted to point out
11 this two car garage nonsense. The -- they're in your
12 comparables. There's a two car garage in a home that sold for
13 7.25 million on your fourth -- or excuse me, your -- yes, your
14 fourth comparable and on the property that -- that had a two
15 car garage, correct?

16 A Yeah.

17 Q And the property that sold for 6.2 million has a two
18 car garage?

19 A Yes.

20 Q The property that held -- that had the -- we added
21 it, but one car -- one more car, three car garage with
22 property of the sale of number seven, it sold for 6 or 7.7
23 million, right?

24 A Yes.

1 Q All right. So the garage wasn't the primary factor
2 in those sales.

3 A That's -- I wouldn't buy a house or not buy a house
4 off of one garage space when I'm spending \$6,000,000 on it.

5 Q Okay. In -- in regard to -- I want to clarify
6 something, because I'm frankly not clear on it. Did you
7 actually go to these comparables?

8 A Every one, yes.

9 Q Okay. So you actually saw the views of the
10 comparables by what, standing yards?

11 A Yes. Standing right there in front of the house
12 taking the photo.

13 Q Did you -- did you make any kind of effort that you
14 made with the subject property where you went behind? Did you
15 try to invoke and see what you had?

16 A Yes, if I can -- if I can get to like between houses
17 and see what we got through there, if we can't see anything,
18 I'll call the broker and ask him.

19 Q No, I said you. Did Yes. outburst personally do
20 this or did you use an assistant?

21 A No, I personally do all the inspections myself. I
22 personally visit every comparable myself.

23 MR. SMITH: Pass the witness, Your Honor.

24 THE COURT: All right. We're going to take a break

1 and then -- a 10 minute break and then we'll pick up with
2 Defendant's experts at that point in time.

3 THE WITNESS: This one's my pen and this one's your
4 pen.

5 (COURT RECESSED AT 15:12:54 AND RESUMED AT 15:25:12)

6 MR. MARKS: -- now from her already.

7 THE COURT: All right. We are the back on the
8 record in the Cioffi Kogod matter. We'll have the Defendant
9 call his wit -- did we lose someone?

10 MR. MARKS: I need Jennifer Bosco.

11 THE MARSHAL: We just talked to her.

12 MR. MARKS: Jennifer?

13 THE COURT: Can you hear us? She's frozen.

14 MR. MARKS: They're both there. We need -- can you
15 get a --

16 THE MARSHAL: Usually the one that speaks is going
17 to come up on top.

18 THE COURT: Right, but it used to show both of them.
19 Now it doesn't even show Ms. Bosco.

20 MR. MARKS: Can we get Jerry back?

21 MS. GARCIA: She says that it's stuck, the video is
22 stuck.

23 THE COURT: Okay. Who -- who did you intend to call
24 first?

1 MR. MARKS: Jennifer Bosco.
2 THE COURT: Okay.
3 MR. MARKS: Because she --
4 THE COURT: Okay.
5 (COUNSEL CONFER BRIEFLY)
6 MS. GARCIA: Jennifer (indiscernible) is adding
7 (indiscernible). She is trying to get it back on. It's
8 frozen.
9 MR. MARKS: Imagine that.
10 THE COURT: Okay. And -- and we're have someone
11 from our IT department come up to assist.
12 MR. MARKS: So he's gone?
13 MR. SMITH: He's gone. Okay.
14 (PAUSE)
15 THE COURT: While we're waiting, we had talked at
16 the last hearing about the evidentiary objections and I was
17 deferring on some of those evidentiary object -- objections to
18 allow Plaintiff the opportunity to make offers of proof
19 regarding certain specific areas, so --
20 MR. SMITH: We -- and we have that --
21 THE COURT: -- we may as well take advantage of that
22 time if you --
23 MR. SMITH: And we'll make it easier for you, Judge.
24 On the -- if you'll give me that information.

1 MS. VARSHNEY: Yes.

2 MR. SMITH: Oh, right. Right.

3 MS. VARSHNEY: Do you want me to give you this where
4 the objections are?

5 MR. SMITH: Yeah, just where the objections are.

6 MS. VARSHNEY: Okay.

7 MR. SMITH: Okay. Your Honor, if we could address
8 that now then?

9 THE COURT: That's fine.

10 MR. SMITH: You had indicated that -- that we should
11 provide offers of proof in regard to Exhibits 3 through 14 and
12 19 and 20 on Nadya's deposition. We -- we withdraw any
13 request to provide those exhibits to the Court, so those can
14 be eliminated from her deposition testimony. In fact, I don't
15 think there's any testimony in regard to those Exhibits.

16 THE COURT: Okay.

17 MR. SMITH: We also requested that we provide the
18 explanation in regard to Ms. Steiner's deposition associated
19 with her marriage and time at Devita. The cost associated
20 with service of Ms. Steiner were exacerbated by the
21 explanation by Mr. -- first Mr. Kogod and then again Ms.
22 Steiner that because she was married, she couldn't be served
23 in a particular location. So we require to affect service in
24 a different state. When that service wasn't effective and he

1 -- they objected, we had to then go to a different state.

2 So we believe the fact that she was married was used
3 as an excuse for her not being able to be served at a
4 particular location and it -- it increased the cost that we
5 had to expend in order to secure her deposition.

6 MR. MARKS: Your Honor, can I be heard on that?

7 THE COURT: Yes, you may.

8 MR. MARKS: We coordinated the deposition. I know
9 there was objections to her in the past, but when I got
10 involved, we coordinated all that. They went ahead and served
11 her at two different locations on their own even though we
12 were working with them to accept service and Nicole was
13 handling it with Garima.

14 And in fact, I think we sent them an acceptance of
15 service and they went ahead and served her anyway.

16 MR. SMITH: And but the -- we agreed to this.

17 MR. MARKS: They were out to just embarrass her,
18 humiliate her and not --

19 MR. SMITH: That doesn't go to admission.

20 THE COURT: Well, yeah. Let -- well, listen. I --
21 and I -- I don't -- I don't know how -- it -- it's really --

22 MR. MARKS: Well, we coordinated --

23 THE COURT: -- not that important to the issue. I'm
24 -- I'm sustaining the objection. I don't -- I don't

1 necessarily need to know about her marital status. We had
2 lengthy discussions about the service issues before. So I'm
3 -- I'm familiar with those issues. But it's not necessarily
4 determinative of the issues that are before me.

5 MR. SMITH: As long as it doesn't affect our ability
6 to seek cost for that rigamarole that they put us through --

7 THE COURT: No --

8 MR. SMITH: -- and --

9 THE COURT: -- understood.

10 MR. SMITH: Okay.

11 THE COURT: Understood.

12 MR. SMITH: And -- and --

13 THE COURT: But I --

14 MR. SMITH: -- the other issue that you had asked us
15 about Your Honor was the testimony of Mr. Mitchell --

16 THE COURT: Kogod and his --

17 MR. SMITH: -- Kogod regarding his --

18 THE COURT: -- his criminal and --

19 MR. SMITH: And it's not necessary. Yeah.

20 THE COURT: Okay.

21 MR. SMITH: But it -- you know, it --

22 THE COURT: So it's --

23 MR. SMITH: -- it relates to the fact as to why and
24 when he needed money from Dennis. But we've -- we've done the

1 report and we've indicated the monies that have been provided.
2 That seems to be --
3 THE COURT: Okay. So I -- I treat that as being
4 withdrawn then.
5 MR. SMITH: It's withdrawn.
6 THE COURT: Okay.
7 MR. SMITH: Those are the only areas that --
8 THE COURT: Okay.
9 MR. SMITH: -- that --
10 THE COURT: I think that --
11 MR. SMITH: -- you had --
12 THE COURT: I think that covers it. Right. Oh,
13 yeah. Let me just confirm -- and so you're aware for our
14 record today the exhibits that we have admitted into the
15 record --
16 MR. SMITH: Okay.
17 THE COURT: -- just to make sure we're all on the
18 same page.
19 THE CLERK: We have -- I'll just do 2, 3, 4. How --
20 how are you -- is --
21 THE COURT: Numbered it.
22 THE CLERK: -- 132 --
23 THE COURT: But it's 132 --
24 THE CLERK: Yeah.

1 THE COURT: -- and then she's going to go --
2 THE CLERK: So it's going to be --
3 MR. SMITH: Oh, okay. Oh, today. Okay.
4 THE CLERK: Yeah.
5 MR. SMITH: All right.
6 THE COURT: Yeah, from --
7 THE CLERK: -- today. So we have 2, 5, 6 and 15 and
8 you offered 3 and 4.
9 MR. SMITH: Yes.
10 THE CLERK: Okay.
11 THE COURT: And then we also have --
12 THE CLERK: On Defendant, we have all but BBB --
13 MR. MARKS: Which is her --
14 THE CLERK: Triple --
15 MR. MARKS: -- resume.
16 THE CLERK: Quadruple B which --
17 MR. MARKS: Right.
18 THE CLERK: -- is where you're going to be going.
19 MR. MARKS: Exactly.
20 THE COURT: Okay. Okay.
21 MR. SMITH: Your Honor, another sort of matter
22 that's been addressed today is -- and it's easier when I'm
23 standing. It's a little -- still getting --
24 THE COURT: That's fine.

1 MR. SMITH: -- used to the --

2 THE COURT: You -- you can remain seated.

3 MR. SMITH: But the -- Ms. Varshney, not me, recalls
4 specifically me asking at the last hearing when we discussed
5 the appraisers and advising the Court that we were going to
6 submit a stay rebuttal report and Ms. Varshney recalls us --
7 the answer was okay. So we're going to try to find that part
8 of the record. We're doing that through the internet now.

9 THE COURT: Okay.

10 MR. SMITH: We have asked one of our -- and so we'll
11 cite you to that part in it --

12 THE COURT: Okay.

13 MR. SMITH: -- because I do think that if we have
14 that colloquy, because I don't remember it either, but if Ms.
15 Varshney --

16 THE COURT: I --

17 MR. SMITH: -- seems to remember it, if that was the
18 -- the ruling and I think that probably spurred us to ask for
19 that expert report, I would -- I would like to reconsider that
20 request.

21 THE COURT: Okay. And -- and I -- I don't have a
22 problem if you cite to that. I know we had some discussions
23 and I know --

24 MR. MARKS: And Your Honor, we --

1 THE COURT: I -- I know there was objections from
2 Mr. Marks about --
3 MR. MARKS: Just the whole process --
4 THE COURT: -- the -- the process.
5 MR. MARKS: -- of --
6 THE COURT: I --
7 MR. MARKS: Because I didn't think from January to
8 the -- I didn't think from July to the trial in light of
9 everything that --
10 THE COURT: Well, I -- and --
11 MR. MARKS: -- everything we had to do was so --
12 MR. SMITH: But --
13 MR. MARKS: -- outrageous --
14 THE COURT: And -- and I thought --
15 MR. MARKS: -- they went ahead --
16 THE COURT: -- I said look, I'm not -- I'm not going
17 to make any rulings now.
18 MR. MARKS: Right.
19 THE COURT: And -- and listen, I -- I --
20 MR. MARKS: And they shouldn't get --
21 THE COURT: -- and my --
22 MR. MARKS: -- all these extra bites --
23 THE COURT: Well --
24 MR. MARKS: -- of the apple.

1 THE COURT: Well, listen.
2 MR. SMITH: Well, here's the irony of this.
3 MR. MARKS: He could testify --
4 MR. SMITH: He -- he submitted --
5 MR. MARKS: -- which he did.
6 MR. SMITH: -- an appraisal. His appraisal at the
7 time --
8 MR. MARKS: Oh, okay.
9 MR. SMITH: -- that we were going to trial was
10 6,000,250. So he's benefitting by --
11 MR. MARKS: Oh, come on.
12 MR. SMITH: -- this process that he's objecting to.
13 MR. MARKS: You're now arguing, so it's --
14 THE COURT: Well, listen.
15 MR. MARKS: -- not even evidence.
16 THE COURT: Listen. I -- I guess my question to
17 that point is -- and that's one reason I sustained the
18 objection. Is there anything in the testimony offered that
19 wasn't otherwise presented to the Court through the live
20 testimony?
21 MR. MARKS: In the report. In the rebuttal.
22 THE COURT: Right, in the rebuttal report.
23 MR. MARKS: It's just adversarial which the --
24 THE COURT: Well, I'm asking --

1 MR. MARKS: -- expert is not supposed --
2 THE COURT: I'm asking Mr. Smith --
3 MR. MARKS: -- to do.
4 THE COURT: -- Mr. Marks.
5 MR. SMITH: Well, I think there's a couple of areas
6 that -- that will go to the issues on cross examination of
7 these witnesses as to the processes they use to value these
8 other properties. And -- and -- so for -- I can make an offer
9 of proof, but I don't -- I -- I really would like -- like to
10 just take -- take the cross examination.
11 THE COURT: Okay.
12 MR. SMITH: I think that the process of evaluation
13 and how appraisers go about that and the work they've done is
14 relevant to the overall determination of their credentials and
15 the quality of the work that they've done in the case. In --
16 in this case, they have done more than -- they have done
17 appraisals that -- for Oak Pass, but they've also done
18 appraisals for the other property and I think one of those
19 appraisals is entirely significant. So I'm going to address
20 that and that's addressed in the rebuttal report and would be
21 the subject of any rebuttal testimony to their -- their
22 testimony.
23 THE COURT: All right.
24 MR. MARKS: The goal is -- is fact --

1 THE COURT: I -- I --
2 THE MARSHAL: The computer there's a problem with
3 it. She's on the phone now and she'll be able to hear us and
4 talk to them, but you'll won't be able to see it.
5 THE COURT: Okay.
6 THE MARSHAL: She -- she rejoined it with her phone.
7 THE COURT: With her phone?
8 THE MARSHAL: So she's hearing and you know, she can
9 talk to us and hear on the phone. She just won't be able to
10 see what's going on.
11 THE COURT: Okay. And we have to swear her in.
12 THE MARSHAL: First, let's see if she's there.
13 THE COURT: And -- and --
14 THE MARSHAL: Ms. Bosco, are you there?
15 THE COURT: Hello, Ms. Bosco?
16 MS. BOSCO: Yeah, I can hear you.
17 THE COURT: Okay. So it's coming through there.
18 Well, let me do this. Is -- is it possible for Ms. Bosco to
19 FaceTime anyone here and I can at least swear her in and then
20 we can continue through this arrangement?
21 MR. SMITH: You have an iPhone?
22 MR. MARKS: Yeah, do you want to try?
23 THE COURT: Are you -- are you able to FaceTime,
24 Counsel?

1 MS. BOSCO: Sure. What number? If you'll give me a
2 number and I'll call.

3 THE COURT: Ms. Young, if you want to call her --

4 MR. SMITH: Yeah, could you -- could you put your
5 number on the record?

6 THE COURT: And I don't want it on the record.
7 Yeah, I don't want it on the record. If -- if they're -- or
8 if you can call --

9 THE CLERK: What if the number pops up?

10 THE COURT: Oh, yeah. All right. Ms. -- Ms. Bosco
11 --

12 UNIDENTIFIED VOICE: Well, she gave me her number.
13 Let me check.

14 THE CLERK: Right there, 818 --

15 THE COURT: 81 --

16 THE CLERK: -- 613-1767.

17 THE COURT: Well, that was pretty good. And -- and
18 while we're doing that -- so on -- on the deposition exhibits,
19 just so I'm clear, 3 through 14 are not going to be offered
20 nor will 19 and 20.

21 MR. SMITH: From the -- from that deposition, that's
22 correct.

23 THE COURT: Okay. I did overrule the objections as
24 to 15 and 16.

1 MR. SMITH: Yes.
2 THE COURT: Okay.
3 MR. SMITH: Yeah. We only addressed the ones that
4 you indicated that we needed --
5 THE COURT: That I had questions about.
6 MR. SMITH: -- provide the offer of proof.
7 THE COURT: Okay. But as to 15 and 16, I don't
8 think I had those.
9 MS. VARSHNEY: Yes, Your Honor. I have all the
10 exhibits here.
11 THE CLERK: I -- I need to --
12 THE COURT: Okay.
13 THE CLERK: -- swear you in.
14 MS. VARSHNEY: Yeah.
15 THE CLERK: If you could stand and raise your right
16 hand.
17 MR. SMITH: Do you want to just provide him a copy
18 or do you need it?
19 THE COURT: Okay. That's fine.
20 MR. SMITH: You have it electronically, right?
21 THE CLERK: You do solemnly swear the testimony
22 you're about to give in this action shall be the truth, the
23 whole truth and nothing but the truth, so help you God?
24 THE WITNESS: I do.

1 THE CLERK: Thank you.

2 THE COURT: Okay. And we'll allow the record to
3 reflect that the witness has been sworn in by the clerk. I --
4 I don't know that I necessarily need to see the witness at
5 this point.

6 THE MARSHAL: Can she go back to calling in?

7 THE COURT: Well, if -- I think she's still on.

8 THE MARSHAL: She's still on? Okay.

9 THE COURT: Oh, she had to get off.

10 MR. SMITH: She can call back in. She can use her
11 phone. Hi, Jennifer. Can you call back into the bridge?

12 MS. BOSCO: No problem. I'm hanging up now.

13 MR. SMITH: Thank you.

14 THE COURT: Okay. All right.

15 MR. MARKS: Judge, just so I'm clear, so they're
16 withdrawing any attempt to add any exhibits that related --

17 MR. SMITH: We --

18 MR. MARKS: -- to the deposition.

19 MR. SMITH: No, you -- no, the -- the Court had
20 ruled on each and every --

21 THE COURT: Right.

22 MR. SMITH: -- exhibit. And for those exhibits, 3
23 to 14 and 19 and 20, those exhibits were not addressed because
24 what happened in the deposition, she just handed us a disc.

1 And so we marked them by units, but we didn't have an
2 opportunity to print out the disk and then ask her about it.
3 THE COURT: Right.
4 MR. SMITH: So on those, we're withdrawing --
5 MR. MARKS: Okay.
6 MR. SMITH: -- because there were -- there were no
7 questions --
8 MR. MARKS: Right.
9 MR. SMITH: -- in the deposition --
10 MR. MARKS: And that was --
11 MR. SMITH: -- testimony and trial.
12 MR. MARKS: -- based on our objection.
13 THE COURT: So the only deposition exhibits that I
14 will review and that had been admitted are those that I
15 overruled the objection on --
16 MR. MARKS: Already an objection.
17 THE COURT: -- that were offered and that --
18 MR. MARKS: But we didn't object.
19 THE COURT: -- that were limit -- I think there were
20 two.
21 MR. MARKS: Okay. And there was some we --
22 THE COURT: And so I've been provided with that --
23 MR. MARKS: And was there was --
24 THE COURT: -- today.

1 MR. MARKS: -- some we didn't object to.
2 MS. VARSHNEY: Your Honor, there were more --
3 MR. MARKS: Correct.
4 MS. VARSHNEY: -- that -- the ones -- the ones that
5 were objected to.
6 THE COURT: Right. The -- right.
7 MR. SMITH: Right. There were others that were --
8 THE COURT: There were others that were not objected
9 to.
10 MS. VARSHNEY: There were others, yes.
11 THE COURT: Okay. Do we have you on, Ms. Bosco?
12 THE WITNESS: I'm sorry, you're going to have to
13 talk a little bit louder.
14 THE COURT: Okay. Can you hear us now?
15 THE WITNESS: Yes, I can hear you now.
16 THE COURT: Okay. So the witness has been sworn in.
17 Mr. Marks, you may proceed.
18 JENNIFER BOSCO
19 having been called as a witness by the Defendant and being
20 first duly sworn, testified as follows on:
21 DIRECT EXAMINATION
22 BY MR. MARKS: |
23 Q Can you state your name?
24 A Jennifer Bosco.

1 Q And what's your business address?

2 A My current business address is 3011 Adornos Way,
3 Burbank, California 91504.

4 Q And could you tell the Court your educational
5 background?

6 A Sure. I have a -- a political science degree from
7 the University of Southern California. I have been a licensed
8 realtor since 1999. I am currently getting my broker's
9 license and I have been appraising since 2005. I am a
10 certified residential appraiser, which is the highest level of
11 residential appraiser which is what I specialize in, is
12 residential.

13 Q And have you testified in court regarding your
14 residential appraisals?

15 A Yes.

16 Q In California?

17 A Yes.

18 Q And we -- you submitted a resume which is -- we
19 marked as four Vs. I don't know -- I assume you have the copy
20 that you sent to me that says Jennifer Bosco. It has your
21 licenses, experience, lender list and education. That's an
22 accurate, updated resume?

23 A I don't have any of the paperwork that you're
24 looking at in front of me, but anything that was submitted

1 with the report is accurate and updated.

2 MR. MARKS: I move the admission of four Vs, Your
3 Honor.

4 THE COURT: Any objection to the admission of
5 Exhibit quadruple V, as in Victor?

6 MR. SMITH: Okay. I -- but I just don't know if she
7 knows that this is the document. I assume it is the document
8 she submitted, so based on that presumption, Your Honor --

9 MR. MARKS: Otherwise, we would --

10 MR. SMITH: -- the --

11 MR. MARKS: -- have to continue it.

12 MR. SMITH: -- I don't have any objection.

13 THE COURT: No, I under -- no, I'll admit Exhibit
14 quadruple V into the record.

15 (DEFENDANT'S EXHIBIT VVVV ADMITTED)

16 MR. MARKS: Correct. It's the ones you sent -- we
17 sent to your office.

18 THE COURT: Okay.

19 BY MR. MARKS:

20 Q Ms. Bosco, could you tell us when you --

21 A Yes.

22 Q -- say you're on the approved lender list, tell the
23 Court what that means.

24 A Okay. I'm -- just because I don't have a video

1 camera, can -- I'm not sure who I'm talking to.

2 Q Dan Marks.

3 A Okay. Thank you. Being on the approved lender
4 list, different lenders, they -- they used the screen -- now
5 -- now we're on an appraisal management company list. But
6 they -- you have to pass all their credentials in order to be
7 allowed to appraise for them.

8 Q All right. And you listed I think six or seven
9 different banks that you're on their approved lender list,
10 correct?

11 A Correct. Bank of Santa Clarita, Universal Bank, var
12 -- various other -- oh, I'm on so many lists. I can't even
13 tell -- tell you, because we work through appraisal management
14 companies.

15 Q Okay. Now you -- you did the appraisal at 9716 Oak
16 Pass Road for Dennis Kogod, correct?

17 A Yes.

18 Q And your opinion of that was \$5,780,000 as of March
19 7th of 2016; is that correct?

20 A Yes.

21 Q Okay. Well, that's been admitted into evidence here
22 as four Qs and -- and another number.

23 THE CLERK: The exhibits -- the appraisal on --

24 MR. MARKS: Our appraisal. We said --

1 THE COURT: Provide us -- it was --

2 THE CLERK: -- four Us.

3 MR. MARKS: Not Q -- not Qs?

4 THE COURT: No.

5 THE CLERK: No, Us.

6 THE COURT: Four U, quadruple U.

7 MR. MARKS: Okay.

8 BY MR. MARKS:

9 Q You have that in front of you?

10 A I -- my appraisal?

11 Q Yes.

12 A Yes, I do.

13 Q Okay. Could you tell the Court what you did
14 involving this appraisal and how you came up with your value?

15 A Okay. Well, and for our review of the market area
16 was taken into consideration. The subject is in the 90210 zip
17 code; however, there are several different markets within the
18 zip code. The -- the market area was evaluated and we tried
19 to pull only from that specific market focusing on the
20 subject's street when comparables were available.

21 We looked at the square footage to try to find the
22 most similar model match in square footage, the age of the
23 home, amenities such as view and pool and garage and narrow it
24 down to the comparables that was the most recent and the most

1 approximate.

2 Q And you're aware that it was -- this house was
3 bought by Dennis on June 26, 2013 for \$5,195,000, correct?
4 That's on Page --

5 A I --

6 Q It's on Page 3 of your report.

7 A Yes.

8 Q You -- your report is -- I think it says Sun West
9 Appraisals, Inc. Is that a company you operate?

10 A Yes, I own it.

11 Q Okay. So tell the Court I guess what -- what you
12 did in terms of pulling the comparables and comparing the
13 comparables. I'm on Page 3 of your report.

14 A Well, like I had stated before, we go back --
15 initially we try to -- we go back three to six months. We
16 like the most recent sales if possible for that is most
17 indicated of what the current market condition is. If sales
18 within that time frame are not available, then we use an
19 extended search criteria where we expand past that.

20 Some of our comparables were past that six month
21 mark only because there were -- this is a nonconforming area
22 of custom homes. And the various places can be very great
23 between square footage and amenities. And we selected the
24 ones that were most similar or had the most similar attributes

1 in order to match the subject's amenities and attributes.

2 Yeah.

3 Q Okay. So the first comp is 9800 San Circle,
4 correct?

5 A You know, I -- I'm not -- you have to give me one
6 second. For some reason, my whole computer had crashed right
7 before we went -- right when we went to break and I'm having a
8 hard time opening my report and my -- so if you can give me
9 one second.

10 Q Sure.

11 A It was really bad timing on my computer's part.

12 (PAUSE)

13 A Oh, (indiscernible) information without looking at
14 my report in front of me, because I can't seem to get it open.
15 But go ahead, sir.

16 Q So I'm going to be asking you specific questions
17 about the comps. Do you think you can try to get your
18 computer open so you have your report?

19 A I'm going to have to reboot my system and it's going
20 to take a minute or two.

21 Q Yeah, why don't you do that, because --

22 A But I -- I will do that now.

23 Q Okay. Because we need --

24 A It was working fine when we went to break and the

1 whole thing crashed.

2 Q I understand. Let's take a minute.

3 A And I'm -- I'm going to restart it. It's going to
4 be about probably 90 seconds.

5 (PAUSE)

6 A Okay. I got it.

7 Q All right. So the first comp is 90 -- that you used
8 as 9800 San Circle. Could you tell the Court why you used
9 that comp?

10 A This comparable was selected due to the age. It was
11 the only comparable that we found that was most similar to
12 actual age.

13 Q Was the -- and it's -- it's within a mile of the
14 property, correct?

15 A Correct. This was within a mile of the property.
16 It's very similar in square footage. It had a pool, it had a
17 superior view and it was also an architectural home.

18 Q and when was the sale of this home?

19 A November 2015.

20 Q Okay. So that's in close proximity?

21 A Correct.

22 Q And the actual sale price was 5.995.

23 A Correct.

24 Q Okay. And in comp number two was White Hall Drive

1 (ph). Why did you choose that?

2 A This one was selected based upon its condition. We
3 felt it was similar. It was within a mile and it was the most
4 recent sale that we can find closest to the effective date of
5 the appraisal as the other comparable that had similar
6 attributes were more dated.

7 We felt it was very important to bring something
8 into the grid that transferred in actually 2016. And it was
9 the most similar comparable that we could find that actually
10 transferred this year --

11 Q And it -- so it's your --

12 A -- within a mile.

13 Q So it transferred in January of 2016?

14 A Correct.

15 Q Okay. And it was 5211 square feet, 5,211 square
16 feet?

17 A Yes.

18 Q Okay. The next comp we used is 9610 Oak Pass Road.
19 Why did you use that one?

20 A Any time that there is a comparable on the subject's
21 street, in particular on the same side of the street, when
22 there is a view amenity such as the subject had, it's always
23 important to use. It was also an architectural home, very
24 similar in square footage and it still was in an acceptable

1 time frame, but the fact that it was on the street and in the
2 area, it's very important to -- to be heavily weighted and
3 considered.

4 Q And this sale was 5,400,000?

5 A Yes.

6 Q Okay. Then if you go to Page -- two pages down,
7 your comparable number four is 9922 Anthony Place. Why did
8 you use that one?

9 A It was within a mile. It was -- it had a view
10 amenity. It is -- was less weighted. It had a pool and it
11 was in similar good condition, so that's why it was selected.
12 But it was not as heavily as -- as weighted because of the --
13 it -- isn't in the immediate pocket.

14 Q The there's 9653 Oak Pass Road. Could you comment
15 on that one?

16 A Yes. Yes. 9653 Oak Pass Road is an active listing
17 and active listings are always used because it can show what's
18 happening with the market currently. And this was -- this is
19 an active listing that's on the subject's street. It's
20 actually still active and has been reduced 800,000.
21 Originally, it was listed at 5.9. Today, it's listed as 5.195
22 and still has not sold.

23 Q Now in terms of the -- your comparables and their
24 mark ups and downs or -- what's the word where you add and

1 subtract on the comp to come up with the net gross value? Is
2 there a word for that?

3 A Adjustment.

4 Q Okay. Is there any rule of thumb as to how high or
5 low your adjustment should be in terms of the industry?

6 A In general, the least amount of adjustments you make
7 show that the -- the comparable is more similar, that the rule
8 of thumb is the more adjustments you make, the comparable is
9 dissimilar and the more -- the more an error can occur. The
10 least amount of adjustments that you make is -- it -- the
11 least amount of errors can occur is the -- is the thought on
12 that.

13 So with that, when we're doing lending, they do not --
14 they would prefer that you try to find comparables that are
15 the most similar so you can use adjustments, line items less
16 than 10 percent. They don't like gross adjustments in
17 totality of more than 20 percent without a lot of reasoning.
18 And when there are comparables available, you kind of make
19 sure that you're using the most similar and not just making
20 adjustments for the sake of adjustments sake.

21 Q Now in terms of -- you read Her -- Mr. Herman's
22 report. Did you -- did you read his report?

23 MR. SMITH: What are we referring to? The appraisal
24 report? I know that --

1 MR. MARKS: Mr. Herman's appraisal report which is
2 date January 30th of 2016.

3 A I -- yes, I have a copy.

4 Q Okay. You read that, correct?

5 A Yes, I did.

6 Q Now in terms of his adjustments, do you --
7 specifically relating to 9610 Oak Pass, do you agree with the
8 --

9 A I don't -- yes, the -- he did adjust 9610 Oak Pass
10 significantly.

11 Q He adjusted it by a million dollars, do you agree
12 with that?

13 A Yes, that's what it says, 1,052,000.

14 Q Do you agree with that adjustment?

15 A I do not.

16 Q Could you tell the Court why you did not?

17 A Well, when I'm looking at his adjustment, he
18 adjusted not only for age but also for quality of
19 construction, but kept the condition the same as the subject.
20 Typically what happens is -- is the condition adjustment would
21 encompass a quality of construction adjustment, whenever I
22 would be doing an appraisal for a lender they would greatly
23 frown upon that. You can do it, but it is not commonly
24 accepted. And then to also adjust for age in conjunction --

1 it would almost -- to me, it comes across as a double
2 adjustment adjusting twice for the same thing --

3 Q Did you --

4 A -- which would be a positive adjustment. It's
5 pulling up the value. It looks like you're trying to stretch
6 the value higher. That's what it looks like to me.

7 Q In terms of your conclusion of value, did you rely
8 on the Oak Pass, the three prop -- the two properties on Oak
9 Pass? Did you give them greater weight?

10 A Oh, absolutely. And in fact that's what we heavily
11 weighted the most -- and -- and even though we give secondary
12 consideration to active listings, the fact that 9653 Oak Pass
13 was listed at 5.7 did not sell, was reduced. And we take --
14 we take that as to where the market. And then today to find
15 out it's reduced to 5.195, it looks like we were on the right
16 track.

17 Q So you're saying 9653 has been reduced to 5.1.

18 A Correct. It's now listed to -- at 5.1 It was re --
19 originally listed at 5.9 as was in Mr. Herman's report and it
20 was reduced 800,000. In fact, all of his active listings that
21 he used in his report have all been reduced significantly.
22 9901 Kip has been reduced 396,000. Benedict Canyon was
23 reduced 400,000. So none of them are selling at list price.

24 Q And the --

1 A And have -- and have not sold at all.

2 Q And the 9610 Oak Pass which sold in September of

3 2015 sold for 5.4, is that right?

4 A Correct.

5 Q Now --

6 A Correct. In review -- correct.

7 Q And that would have been a comparable house or a

8 comparable square -- would that be comparable square footage?

9 A The 9610 Oak Pass, it's 5446 square feet.

10 Q Okay.

11 A We used public records at 6244. So we actually

12 adjusted it upwards significantly and gave it credit. If we

13 used the square footage that Mr. Herman did, we would -- it

14 would not have even adjusted out as high.

15 Q And what about 9653? Is that comparable square

16 footage? That's 5717.

17 A I -- according to Mr. Herman's calculations at 5728,

18 it's almost a perfect model match in square footage.

19 Q And that's now listed for 5.1.

20 A Correct.

21 Q That has a two car garage and so does the subject

22 property, correct?

23 A Yes.

24 Q That has five bedrooms, the subject has four and

1 that has six baths, the subject has 3.1, correct?

2 A Subject has four -- 3.1, yes.

3 Q So this has more baths and more bedrooms and is the
4 exact same square footage and is now listed for 5.1, correct?

5 A Yes, 5.195.

6 Q Okay. Which is approximately what -- or it's
7 exactly what Dennis bought his house for in June of 2013,
8 correct, on Page 3 of your report?

9 A Correct.

10 Q Okay. Can you tell the Court what role -- you --
11 you signed your report, correct? You --

12 A Yes.

13 Q you signed it as the appraiser, correct? Can you
14 tell the Court --

15 A Yes, but I --

16 Q Tell the Court what you did and what Ms. Garcia did.

17 A Sure. As stated in the addendum, she did the
18 inspection. She also works alongside of me to review the
19 comparables since she does the site visit. We work together
20 as a team and I do the final analysis and determination of
21 value and we discuss it based upon the information that she
22 provided to me from the site visit. I also visit the site and
23 do a drive by of the -- of the site.

24 Q Okay. And you've been doing this since 2005 you

1 said, correct?

2 A Yes, I have.

3 MR. MARKS: Okay. Your Honor, I'll pass the
4 witness.

5 THE COURT: Cross examination, Counsel?

6 CROSS EXAMINATION

7 BY MR. SMITH:

8 Q Ms. Bosco, this is -- this is Radford Smith. I'm
9 the attorney for Ms. Cioffi-Kogod. Okay. Can you hear me?

10 A Okay.

11 Q Okay. Good.

12 A Yes.

13 Q All right. The -- in terms of the -- the
14 comparables, did you actually go out and visit them?

15 A I drive by them when I drive by the -- when I drive
16 by the subject sights.

17 Q Okay. So you just -- in other words when you drive
18 it down Oak Pass, you drove by them.

19 A Correct. I -- I -- yes.

20 Q You didn't stop and -- and try to calculate what the
21 views were from the particular properties?

22 A A lot of them if you can see from the -- the photos,
23 these custom homes, they -- it -- it's more -- it was more to
24 verify where the location was, but you can't see the view from

1 the street. A lot of them have hedges or they're gated. And
2 so you can't always see or they're terra site.

3 Q Okay. So let's -- let's deal with the ones that are
4 specifically on Oak Pass -- I swear I turned this off. The --
5 did you actually look at the view stop and look at the view
6 that was available on the 9610 Oak Pass Road property?

7 A Sorry, which one?

8 Q 9610 Oak Pass Road.

9 A This is a terra site and with lots of foliage. I
10 did not stop and try to go to the site yard and obstruct their
11 -- get onto their property line. No, I do not. I stay on the
12 street.

13 Q Okay. So you don't know what kind of view that
14 property has, correct?

15 A The view that's stated in the MLS is where we -- is
16 what we use for our verification of all data. Just like Mr.
17 Herman had stated that he uses an MLS and so do we. It's very
18 common -- it's the common place for appraising.

19 Q Okay. I think Mr. Herman's testimony was he
20 actually stopped and looked and -- and reviewed the views. In
21 regard to the --

22 MR. MARKS: Is that a question? Move to strike the
23 comment.

24 THE COURT: Sustained.

1 BY MR. SMITH:

2 Q In regard to the -- the 9610 Oak Pass Road property,
3 you made no adjustment for age, correct?

4 A I do not make age adjustments typically, no.

5 Q Why is that?

6 A It would be considered double adjustments and a lot
7 of times just because a home is older than another home, the
8 effective age could be similar. For example, a lot of times
9 people do improvements to their home that make it effectively
10 newer and the -- and the upgrades change -- the actual age, it
11 -- it can -- it can be misleading because of the improvements
12 that can be made after.

13 Q And you -- you don't know what improvements were
14 made to the 9610 Oak Pass Road property, do you?

15 A Oh, yeah. We have MLS information. We base it on
16 that.

17 Q Okay. What is the MLS --

18 A And that's what all appraise -- that's what
19 appraisers do. That's how we give it a condition rating, just
20 like Mr. Herman gave a condition rating.

21 Q Okay. So what is the --

22 A That's how we determine it.

23 Q What is the condition of that home that led you to
24 believe there was no difference in it's age at 34 years old

1 than the subject property's age at three years old?

2 A I'm sorry, one more time?

3 Q What was the --

4 A It -- it sounded like you were -- were unclear.

5 Q What was the -- what were the MLS information that

6 led you to believe that the 9610 Oak Pass Road at 34 years old

7 was not subject to any adjustment to the subject property

8 which is three years old.

9 A I don't have the MLS information in front of me, but

10 when we review it so I couldn't tell you item by item, but

11 when we review the photos and look at the upgrade, if they're

12 comparable, then we give a comparable -- comparable rating.

13 Another thing you have to realize is that a lot of times

14 people business homes that have maintained original amenities

15 because they really like the stylistic value of it. And so it

16 -- it has to be -- you have to understand, we look at these --

17 these are custom homes and we're looking at the whole package

18 when it comes to condition.

19 Q Did you give style points to 9610 Oak Pass Road?

20 A Sorry?

21 MR. MARKS: Vague and ambiguous, Your Honor.

22 Q You -- you had indicated that --

23 THE COURT: sustained.

24 BY MR. SMITH:

1 Q You had indicated that parties look at a property
2 and they see style or amenities that they find attractive and
3 therefore that doesn't affect the value because of age. I'm
4 asking you if -- if that was the case with 9610 Oak Pass Road
5 which is 31 years older than the property that is the subject
6 of the appraisal.

7 A No, this one we actually looked at it and we
8 determined that effectively it was the same in condition --

9 Q Okay.

10 A -- and -- and that the upgrades were -- were
11 effectively the same.

12 Q Okay. And you have --

13 A And have been -- yeah.

14 Q You identified that this appraisal report was to be
15 used in estate planning, correct?

16 A It was to be used -- one more time?

17 Q The appraisal report that you prepared was to be
18 used in estate planning.

19 A I consider this estate planning. This is life and
20 it -- it -- I don't -- I know it's being attacked, but to be
21 honest with you, it was -- it's to be used to determine fair
22 market value to settle his estate.

23 Q So what is your understanding of the meaning of the
24 word estate planning or the words estate planning?

1 A I'm not sure how that relates to the value of the
2 property.

3 Q Well, your -- your property report restricts its use
4 for -- except for anything but estate planning. Now I'm
5 asking you how you define estate planning.

6 A I just -- I just told you I -- pertains to use the
7 planning of -- of the -- its market valuation for -- to
8 determine the value of his property.

9 Q How were you hired? Who hired you?

10 A Who hired me?

11 Q Yes.

12 A I was referred to Mr. Kogod and I had never met him
13 before.

14 Q Okay. Had anybody in your office met him before?

15 A You know what, I actually don't even know who
16 referred him. I've used a lot of appraisals and I'm a very
17 well respected real estate agent. And -- so I -- it could
18 have been anyone.

19 Q Okay. But have anyone in your office known Mr.
20 Kogod prior to this engagement?

21 A No, I have never, ever met him.

22 Q I was not asking about you. I was asking -- you had
23 indicated in your CV that you manage a staff of nine
24 appraisers, is that correct?

1 A Correct.

2 Q So you have nine appraisers working for you?

3 A At various times, yes.

4 Q You -- you said you had an appraisal company, Sun
5 West I believe you called it.

6 A I'm sorry?

7 Q You -- you had indicated that you had an appraisal
8 company. I think you called it Sun West. I could have that
9 name wrong, is that correct, ma'am?

10 A Okay. Yes.

11 Q So you -- you have a company named Sun West.

12 A Yes.

13 Q And you have nine employees, appraiser employees?

14 A Nobody -- I do not have employees. I have
15 appraisers that work for me.

16 Q Well, what do you mean by that? What do they do for
17 you?

18 A The -- yes, I do not have employees. I have
19 subcontractors.

20 Q Okay. So in your office you have nine independent
21 subcontractors?

22 A No, I do not.

23 Q What does it mean when you got in your CV that you
24 supervise and manage a staff of nine appraisers?

1 A At that time it was written, I had nine. I
2 currently to date do not, so I don't -- I want to be honest.
3 As of this moment I do not have nine. At the time that that
4 was written, I -- I did.

5 Q How many do you -- how many independent --

6 A And I think it also means has managed them. I'm not
7 sure what you would like to know. I -- what is -- so what is
8 it that you would like to know, sir?

9 Q What I asked you, and that is do you have a -- you
10 -- you have indicated now that you have a staff of somewhat
11 less of independent contractors and nine appraisers. So how
12 many independent contractor appraisers do you supervise and
13 manage now?

14 A To date, I have four.

15 Q And those -- do those people come in to an office
16 every day and perform work or are they just hired when you
17 need them?

18 A Do they come into an office every day and work? Is
19 that what you're asking? That's a little bit unclear.

20 Q That's exactly what I asked.

21 A All of our appraisers, we remote in and we work from
22 home.

23 Q How -- what's the fee arrangement between you and
24 the appraisers? Do you pay them by the hour or do you pay

1 them --

2 MR. MARKS: Your Honor, relevance to this case.

3 MR. SMITH: The relevance is this --

4 THE COURT: Overruled.

5 MR. SMITH: -- was what's on it --

6 THE COURT: Overruled.

7 MR. SMITH: This was on a resume.

8 BY MR. SMITH:

9 Q Do you -- do you use these people to perform work
10 for appraisals? How do you use them?

11 A We work as a team.

12 Q Is Ms. Garcia, Veronica Garcia, one of your
13 independent contractor appraisers?

14 A Yes, and she's licensed.

15 Q Okay. And what did she do for you in this Oak Pass
16 appraisal project?

17 A One more time?

18 Q What work did Ms. Garcia perform for you in relation
19 to the Oak Pass appraisal?

20 A What -- what did she perform on the Oak Pass
21 appraisal?

22 Q Yes. The -- the question was what work did she do
23 in relation to your Oak Pass appraisal that is contained in
24 your report.

1 A I -- I thought I answered that already.

2 Q Can -- can you please answer the question, ma'am?

3 A You want me to answer it again?

4 THE COURT: I don't think we heard the prior answer.

5 A Okay. I'm sorry. I thought I answered this. She

6 did the site inspection --

7 Q Okay. So --

8 A -- and she worked with me to review all the data and

9 we talked about all the comparables and what was appropriate

10 for the report. She did some of the data entry and -- and we

11 discussed the final valuation.

12 Q Have you ever been in the Oak Pass Road property

13 that you've provided an appraisal for?

14 A One more time? I -- it's muffled halfway through

15 every time. Have I ever --

16 Q Have you ever been in the Oak Pass Road property for

17 which you've provided an appraisal?

18 A Have I been in 9716 Oak Pass?

19 Q Yes, ma'am.

20 A No, I've only been on the exterior.

21 Q Ms. Garcia is a -- at the time that she viewed the

22 property, was she a trainee?

23 A Can you please repeat the question?

24 Q At the time Ms. Garcia viewed the subject property,

1 was she a trainee?

2 MS. GARCIA: No.

3 THE COURT: Well, I --

4 MR. SMITH: Ms. Garcia answered the question.

5 MS. GARCIA: I'm sorry.

6 THE COURT: No, these questions need to be answered

7 by the witness who has been sworn in.

8 MS. GARCIA: I -- I apologize. Sorry.

9 THE COURT: That's okay. So Ms. -- Ms. Bosco should

10 be answering the questions.

11 THE WITNESS: I'm -- I'm sorry. I can't -- I'm

12 having a hard time hearing -- understanding the question.

13 It's muffled. So all of that was Ms. Garcia --

14 THE COURT: Okay.

15 THE WITNESS: -- and Ms. Garcia.

16 THE COURT: Was she a trainee at the time that she

17 performed her inspection?

18 THE WITNESS: No. Unh-unh (negative).

19 BY MR. SMITH:

20 Q When did Ms. Garcia actually received her licenser?

21 A I'm sorry, I do have a copy of her license in front

22 of me.

23 Q The -- you have an active real estate practice in a

24 different -- in -- in addition to your appraisal practice,

1 correct?

2 A I am a licensed realtor in addition, yes.

3 Q Does your business have an office address or is the
4 address you've provided a home address?

5 A I work out of Keller Williams in Studio City.

6 Q And now it's my turn to ask you to repeat your
7 answer, ma'am. It didn't come through clearly.

8 A My real estate office is out of Studio City, Keller
9 Williams. That's where my license is with.

10 Q In the 311 -- 11 Adomos (sic) Way address in
11 Burbank, what -- what address is that that's on your -- your
12 CV?

13 A That is my home address.

14 Q You said that you had done work and been approved as
15 an -- have you been approved as an expert in appraisal by a
16 court of law?

17 A Yes.

18 Q What court?

19 A Los Angeles bankruptcy court.

20 Q Any others?

21 A I think also Orange County.

22 Q I beg your pardon?

23 A Orange County bankruptcy court.

24 Q Any other courts?

1 A No.

2 Q So it's just those two?

3 A Those are the areas that I specialize in.

4 Q Okay. I'm just asking you if those are the only two

5 courts that you've testified and ident -- identified as an

6 expert.

7 A Yes.

8 Q And in each of those courts, you took the stand and

9 you were admitted by the Court as an expert in real estate

10 appraisal, is that correct?

11 A That is correct.

12 Q The -- you have never done an appraisal in a

13 litigation matter other than bankruptcy, is that correct?

14 A That is correct. Oh, actually, I just remembered.

15 I -- I have done tax -- I did appear in a tax proceeding, but

16 they did not need me to testify, but I was called.

17 Q Okay. In -- in this instance, Ms. Bosco, is it your

18 experience that a bank would have accepted the appraisal of

19 the subject property you have provided when the certified

20 appraiser has never been in the subject property?

21 A Some banks (indiscernible), but yes.

22 Q But other banks do not, correct?

23 A It's on a case by case basis.

24 Q And why would a bank have reject that type of

1 scenario as an appraised -- appraisal for their purchases?
2 A One more time?
3 Q Why would -- why -- why do banks reject the --
4 appraisal of that where the certified appraiser has never been
5 in the home?
6 A I can't speculate on behalf of the bank. I'm sorry.
7 Q You -- you don't know.
8 A I don't know.
9 MR. MARKS: Object to speculation.
10 MR. SMITH: I'm -- I'm asking her if --
11 THE COURT: Overruled.
12 MR. SMITH: -- she knows.
13 MR. MARKS: Also speculation.
14 THE COURT: Overruled. The witness has answered the
15 question.
16 BY MR. SMITH:
17 Q Are you aware of criterias that have been provided
18 by banks that require the certified appraisers to actually go
19 into the residence that they are appraising?
20 A Am I aware of goals?
21 Q Are you aware of -- of requirements, of any
22 requirements or criteria issued by a bank for which you do
23 work that requires that you as the certified atten --
24 appraiser actually go into the subject property that you're

1 appraising?

2 A I don't know all the particulars of a bank. I'm
3 sorry.

4 Q If you'll look at your -- you have your appraisal
5 handy, ma'am?

6 A Yes.

7 Q You have signed the appraisal, correct? That's at
8 Page --

9 A Yes.

10 Q That's at Page 4 of the appraiser. And you've
11 checked the box --

12 A Yes.

13 Q -- you've checked the box that you've done the
14 inspection of the subject property both interior and exterior,
15 correct?

16 A With the disclosure I made in the addenda.

17 Q I'm sorry, with the disclosure where?

18 A In the addenda.

19 Q Okay. Can you --

20 A About professional assistance.

21 Q Okay. Can you show me the disclosure that indicates
22 that you did not go into the subject property?

23 A I stated that the site visit was done by Veronica.

24 Q Can you show me where that is?

1 A Under professional assistance in the text addenda.
2 Q And can you point out to me where that is, ma'am?
3 A I'm sorry, I don't know what page you have. In
4 here, it would be Page 9, the bottom of Page 9 for me. I
5 don't know about for you.
6 Q Oh, okay. And -- and it's a paragraph that has bold
7 -- or excuse me, capitalization that says professional
8 assistance.
9 A Correct. With her license number and stating what
10 she did.
11 Q Okay. In here, it indicates that, and I quote,
12 Veronica Garcia has -- has provided professional assistance
13 with subject inspection, subject incomparable research and
14 data entry. That's what you're referring to?
15 A Correct.
16 Q All right. And -- and so you don't believe that the
17 statement that you've done the interior and exterior
18 inspection is misleading?
19 A No, because the client knew who was coming.
20 Q Okay. The -- the you know the circumstances of the
21 sale of the subject property in June of 2013?
22 A One more time? What about the June 2013?
23 Q Do you know the circumstances of the sale?
24 A I do not have the circumstances of the sale.

1 Q Were there any extenuating circumstances that
2 affected the value?

3 A When I -- I do not highly take into consideration.
4 I look at it, but I did not take the past sale value into
5 consideration. I looked at the current comps.

6 Q Okay. But the answer is you don't know if there
7 were -- there were any extenuating circumstances in regard to
8 the sale, correct?

9 A I -- I was not asked to evaluate the past sales, so
10 I did not look into it.

11 Q In looking at the 9800, you have a -- a comparable
12 at 9800 San Circle, correct?

13 A Yes. Yes.

14 Q You have adjusted the view \$200,000 for a city view,
15 correct? In other words, you reduced --

16 A Yes.

17 Q -- the -- you reduced the price of the comparable
18 because it had a view that was superior to the Oak Pass Road
19 property.

20 A I adjusted the comparable down for the view amenity,
21 yes.

22 Q But you have never even seen the view from the Oak
23 Pass Road property, have you?

24 A MLS information is reviewed and considered --

1 Q Please answer my answer.

2 A -- in every appraisal.

3 Q You've never seen the view from the Oak Pass Road
4 property, correct?

5 A Personally, I have never been in the property.

6 Q Is there a premium paid for views in properties of
7 this value?

8 A I'm just going to repeat the question to make sure I
9 under -- I heard because there is an echoing. Did you say is
10 there a premium paid?

11 Q Yeah, do purchasers of properties in this price
12 range pay a premium for view properties?

13 A View amenities do constitute a -- an amenity which
14 would give value and that's why that was adjusted downward.

15 Q How did you quantify the \$200,000 value? What was
16 it about the view the struck you to believe that it was
17 \$200,000 difference?

18 A Well, when you look at your grid and you're doing
19 adjustments, you try to find similarities for the most similar
20 property and you do a -- a compare and contrast. And when you
21 look at one without, a view -- a -- a city view amenity versus
22 a canyon view that has other similar GLA which is your
23 (indiscernible), then you do your abstract analysis which is
24 what all appraisers do.

1 Q I -- I don't know that I understood your answer.
2 What was the -- what was the metric you used to make a
3 determination that this was a \$200,000 difference? Was it
4 just based upon your experience or is it based upon some other
5 factors?

6 A It's based upon paired sales analysis.

7 Q On what type of analysis?

8 A It's based upon paired sales analysis.

9 Q Fair sales analysis?

10 A Paired. It's finding two comparable sales that I
11 find -- trying to find it the other way. It's -- it -- it's a
12 compare and contrast. Without giving you appraisal 101, it's
13 compare and contrast is the the easiest way to -- to explain
14 it. When you take two properties that are very similar in
15 almost every way and -- and you -- it's called
16 (indiscernible).

17 Q Well, I understand that you've made an adjustment,
18 ma'am. I'm just trying to find out what was the metric you
19 used, because there was -- that -- there was -- the questions
20 by Counsel for Mr. Kogod that suggested that this was simply
21 the view of the appraiser.

22 MR. MARKS: Your Honor, it's an im -- improper to
23 ask --

24 MR. SMITH: I'll --

1 MR. MARKS: -- the question that way.
2 MR. SMITH: I'll reask the question.
3 THE COURT: All right. Sustained.
4 BY MR. SMITH:
5 Q In -- Mr. -- you agree that your metric for the
6 adjustment and value that you made for the city view on San
7 Circle is simply an opinion, correct? It's not based on any
8 objective metric.
9 MR. MARKS: Misstates her prior testimony.
10 THE COURT: Overruled.
11 THE WITNESS: Could you repeat the question?
12 BY MR. SMITH:
13 Q Your adjustment of \$200,000 for the San Circle
14 property is simply based on your opinion. It's not based on
15 any objective metric, correct?
16 MR. MARKS: Object to the form.
17 THE COURT: Overruled.
18 THE WITNESS: I'm not sure how to answer that,
19 because it's actually both. That's -- it -- it's opinion
20 based on fact.
21 BY MR. SMITH:
22 Q So what is the -- the objective fact that caused you
23 to adjust the valuation of San Circle by \$200,000 for a view?
24 A Paired sales analysis. I use paired sales ana --

1 analysis to determine the adjustment which then I feel
2 comfortable based on my opinion of the -- and personal
3 knowledge of the market area was supported. But I -- it's not
4 arbitrary.

5 Q The adjustments -- you -- you have not made any
6 adjustments for age and you made I think -- and I could be
7 wrong about this, but no adjustments for the condition,
8 quality and construction of the home.

9 MR. MARKS: Asked and answered. I think she --

10 THE COURT: Sustained.

11 MR. MARKS: -- said one.

12 MR. SMITH: Well, not quality of construction of
13 home. I didn't ask that. I asked for age. She said she
14 (indiscernible).

15 MR. MARKS: And I thought you said construction.

16 MR. SMITH: I don't believe I did.

17 THE COURT: Okay. Well, the -- the time has run
18 out, so let's move along.

19 MR. SMITH: All right.

20 BY MR. SMITH:

21 Q Well, is -- is there a difference in the locations
22 of a particular property as to -- that would affect the value
23 of the property?

24 A Is the -- the (indiscernible) what -- what in the

1 value of the property?

2 Q Does the -- does the location of a property affect
3 its value even if it's on the same street?

4 A Yes, it can impact the specific value which is why
5 using comparable counter methods to create with is so
6 important to us.

7 Q In fact, there are much more expensive houses on Oak
8 Pass Road, correct?

9 A The whole general area is very -- form about a
10 million and up.

11 Q Okay.

12 A But there are many properties that are less
13 expensive and there are properties that are higher.

14 MR. SMITH: All right. Because of the time, Your
15 Honor, I'll pass the witness.

16 THE COURT: Okay.

17 MR. MARKS: I just have one follow up.

18 THE COURT: All right.

19 REDIRECT EXAMINATION

20 BY MR. MARKS:

21 Q Ms. Bosco, it's Dan Marks again. In your report,
22 did you attempt to give the Court the fair market value of the
23 subject property?

24 A Yes.

1 MR. MARKS: All right. I'll pass the witness.
2 Thank you.
3 THE COURT: Okay.
4 MR. MARKS: Your Honor, I have to call Ms. Garcia
5 briefly.
6 THE COURT: Okay. It needs to be quick.
7 MR. MARKS: Yeah, it will be.
8 THE COURT: All right.
9 MR. MARKS: You want to swear her in?
10 THE COURT: Ms. Garcia, if you'll --
11 MR. MARKS: Thank you for your patience.
12 THE COURT: If you'll please raise your right hand
13 to be sworn.
14 THE CLERK: You do solemnly swear the testimony
15 you're about to give in this action shall be the truth, the
16 whole truth and nothing but the truth, so help you God?
17 MS. GARCIA: I do.
18 VERONICA GARCIA
19 having been called as a witness by the Defendant and being
20 first duly sworn, testified as follows on:
21 DIRECT EXAMINATION
22 BY MR. MARKS:
23 Q Ms. Garcia, I'm Daniel Marks, the man standing.
24 A I can see you. I can hear you.

1 Q Where --
2 THE COURT: State --
3 Q Are you --
4 THE COURT: State your full name.
5 Q Tell the Court your full name.
6 A Veronica Garcia.
7 THE COURT: Veronica?
8 Q Is it Veronica Garcia?
9 A Yes, it -- Veronica Garcia.
10 Q And where do you work? What's your business
11 address?
12 A My -- 402 Oak Glen, Irvine, California 92618.
13 Q And would you -- are you a licensed residential
14 appraiser?
15 A Yes, I am.
16 Q And how long have you been licensed?
17 A I originally got my trainee's license it was April
18 2013. And then I upgraded my license in February 2015. My
19 license was renewed last time was in April 24th, 2015.
20 Q And were you in -- did you participate in the
21 appraisal at 9716 Oak Pass Road that we've been talking about?
22 A Yes, I did.
23 Q Did you work in conjunction with Ms. Bosco?
24 A That's correct.

1 Q Did you -- tell the Court what you did specifically?

2 A I personally inspected the site. I did drive all
3 the comparables. I've also done my own research as to the
4 public record -- the records and MLS for the properties that
5 was most similar to the subject property and then we have
6 reviewed them together with Ms. Bosco and we worked on the
7 report together.

8 Q And did you go out to the subject property and look
9 at the view? Did you see the view?

10 A Absolutely. Every time I visit a property, either
11 Oak Pass or another property, I do take a lot of photos from
12 -- as many angles as it can possibly do that. I don't climb
13 anywhere and jeopardize my life, but I do that. I -- I could
14 take as many photos as I can and -- and I always share my work
15 file with Jennifer, so -- and I also in our conversations that
16 for example exactly what I observed.

17 Q And then -- and you gave her the info regarding the
18 quality of the view, correct?

19 A All the time, absolutely. Every single report Jen
20 has -- has her own work file and I do have my own work file,
21 so yeah.

22 Q And you drove the comps, meaning you looked at the
23 comps that you used in your report?

24 A I always do, but lenders these days they do require

1 appraisers to drive by the property, the comparable
2 properties. I do not get out of the car because unfortunately
3 my experience I've been chased down the street by the
4 homeowners harassing me because people are not aware what is
5 it that you're doing outside on the streets taking a photo of
6 the house. And they threaten me to go to police. I mean, I
7 have those situations. So we do drive by the comparables. We
8 take a photo. We observed a location, make -- take our notes
9 and we leave.

10 Q And you look on -- and you rely on MLS? You rely
11 on --

12 A I'm sorry?

13 Q Do you rely on the MLS listings for their comments
14 and views?

15 A A lot. And whenever I have still questions I do
16 make an attempt to contact the listing agents or the agents
17 was -- the selling agents, you know, to see if I can get more
18 information if I have to.

19 Q And did you agree -- and that the value of Oak Pass
20 was \$5,780,000? Did you agree with that?

21 A Well, technically, the -- because here's the thing.
22 At this day's the lender is one of the first things that they
23 teach at when they review reports and that lended to my scans
24 the hard way. The lender requirement is that the market value

1 of the subject's property has to be within adjusted and
2 unadjusted ranges. Now in the -- in my -- in my -- in Ms.
3 Bosco's report, the value -- the final market value of the
4 property is within both of the ranges. So yeah, I do agree
5 and as a matter of fact, it is in the higher range.

6 Q And what about the other report by Mr. Herman? Do
7 you -- did you have criticisms of his report, his number of
8 6.4 million?

9 A You know, I might not have as much experience as he
10 does, but I do a lot a home visits (indiscernible). And yes,
11 because that was the first thing that caught my eye, because I
12 do -- when you submit a report, before you submit it to the
13 lender who gives you what we call a UMD check to make sure
14 that there are no red flags that work -- work is not going to
15 be sent back to me. And some -- whenever this value in fact
16 within the ranges, it's going to come up as a flag that you --
17 you know, you have whatever things you value.

18 And one of the first things that I noticed in Mr.
19 Herman's report is that his market value was about anything
20 pretty much except for the comp four, but it was about every
21 other house, you know, in his report.

22 What he did, he -- he passed his three homes.
23 Obviously, that means that he gives them the most weight;
24 however, his market value is higher than any of those

1 comparables sold.

2 Q So you got to look at fair market value and not --
3 not just adjust for views and other amenities?

4 A You -- you have to look at both and the sales prices
5 and adjustments. So your market value has to be within both
6 of these ranges.

7 Q So it's got to be within 10 percent, is that what
8 you're saying?

9 A Oh, no. There are situations -- I mean, it can go
10 bigger than that. You know, it depends on the situation if
11 there is a lack of comparables. But what I look at in Mr.
12 Herman's reports, I do notice that his first comparable, 9610
13 Oak Pass, has a net adjustment of almost 20 percent which is
14 -- it's a pretty big adjustment for a net adjustment and his
15 gross adjustment is over 20 percent.

16 When you look at his comparable three, his gross
17 adjustment is over 28 percent. Now that's -- that's big
18 numbers in my opinion for as many reports as I've done. There
19 are visions that I've done -- it -- it's a lot.

20 Q Okay. All right. I'll pass the witness.

21 A Hold on. Am I speaking too loud? I'm sorry if I
22 speak too loud.

23 Q You're -- no, you're fine.

24 A I just don't know how well you can hear me.

1 THE COURT: Cross examination.

2 MR. MARKS: I'll -- I'll pass -- the pass the
3 witness now to Mr. Smith.

4 CROSS EXAMINATION

5 BY MR. SMITH:

6 Q And you can see me, can you, Ms. Garcia?

7 A I can see you and I can hear you, but you know, if
8 you would come closer as the previous attorney did, that would
9 be great.

10 Q How is that, better?

11 A A little closer.

12 Q We're going to be standing on top of one another.

13 A It's just somehow when you get closer it -- it --
14 your camera looking the other way, but I -- I can see you from
15 a totally different angle. I'm not sure how that works.

16 Q Okay.

17 THE COURT: I think it's more effective with the mic
18 -- the microphone.

19 MR. MARKS: The mic -- my microphone.

20 THE COURT: Yeah.

21 BY MR. SMITH:

22 Q And how many appraisals have you -- you actually
23 performed by yourself in the year that you've been licensed as
24 an appraiser?

1 A Oh my God. A lot.

2 Q Okay.

3 A I can't even tell you. My -- normally my month

4 turnover that I do, I don't know, 40 to 50 at the very least.

5 Q Okay. You do these -- these with -- in conjunction

6 with others though, correct? Or is this unique that you don't

7 --

8 A I'm sorry, I can't --

9 Q Don't you do these appraisal in --

10 A What's that?

11 Q Do you do these appraisals in conjunction with

12 others? In -- in other words, you're working with somebody?

13 A No. Well, I mean, it was Jennifer obviously. She's

14 my supervisor.

15 Q So you worked with Jennifer to perform these

16 appraisals that you've done in the last year, correct?

17 A That is correct.

18 Q Okay. So the -- and the appraisals that you've done

19 have been primarily for banks, correct?

20 A Those been their banks. Those were for private

21 purposes, you know, when people just want to know how much the

22 house is worth. We've done bankruptcy appraisals together,

23 you know. That's what we do.

24 Q When dealing with lending institutions and working

1 for lending institutions, banks, trustees and bankruptcy,
2 their goal is to minimize to the value of the property to
3 ensure that they don't over lend, correct? That's why they're
4 so tight on a criteria of appraisals, correct?

5 A That is correct, but then you look on another
6 side --

7 Q So the --

8 A -- and that's one of the first things --

9 Q -- answer is that is correct?

10 A -- that you do learn when you do the --

11 Q Ma'am.

12 A -- (indiscernible) --

13 MR. MARKS: Can you let her finish?

14 A -- which is the --

15 MR. SMITH: Move to strike --

16 A -- (indiscernible) of the appraisers.

17 MR. SMITH: -- the answer as non-responsive, beyond

18 --

19 THE COURT: Sustained.

20 MR. SMITH: -- the answer.

21 THE COURT: No, it asked for a yes or no answer.

22 BY MR. SMITH:

23 Q In regard to the -- the adjustments that you've
24 made, you've made them in relation to what you would do when

1 doing a bank appraisal, correct?

2 A I'm sorry, can you repeat that?

3 Q You've made --

4 A Because somehow you -- you do not speak clearly.

5 Q Your -- your answer --

6 A It's just -- I'm sorry. It's just that -- but it's

7 hard -- I'm having a hard time.

8 Q Your answer -- I understand. And I'm sorry that --

9 well, that you don't understand. So I'm going to --

10 A No worries.

11 Q -- try to make it -- I'm going to try to make it

12 clear for you. The adjustments --

13 A Uh-huh.

14 Q -- that you've testified to relate to work that

15 you've done for banks, correct?

16 A Not necessarily.

17 Q But you've indicated in all of your responses that

18 the bank would not accept this, that the bank wants a

19 different range, that the bank would only accept a certain

20 amount of adjustment.

21 A I'm not -- I'm not talking here about the

22 adjustments. I'm talking about -- because whenever you do

23 make an adjustment for the lending institutions, normally it's

24 not really coming up as the UMD check unless, you know, it

1 exceeds the 10 percent once -- a single line adjustment.

2 Normally it doesn't really come that way.

3 Q Okay. But --

4 A So I'm talking over rule -- the -- the rule of how
5 the reviewer looks at the file.

6 Q And the reviewer that you're referring to is the
7 reviewer for the lending institution, correct?

8 A The -- normally to send the report to the appraisal
9 management company.

10 Q Okay.

11 A They review the report first.

12 Q The appraisal management company is the company that
13 you work for or that is hired by the bank?

14 A As a third party that stays normally -- it does stay
15 between the appraiser and the lender.

16 Q Okay. And that company reviews appraisals for the
17 lending institution, correct?

18 A Going -- they -- they do definitely and I'm pretty
19 sure there is somebody else who reviews the reports
20 afterwards, but that's just me. That's what I think.

21 Q But again, all of these scenarios that you're
22 discussing relate to appraisals for banking institutions,
23 correct?

24 A Yes.

1 Q By the way, do you know Nadya Khapsalis?
2 A Who?
3 Q Have you ever met Nadya Khapsalis, Mr. -- have you
4 ever met Nadya Khapsalis? Do you know who that is?
5 A Who is that?
6 Q Okay. Is the answer no, you have not met her?
7 A No, I never heard the name.
8 Q Okay. Thank you.
9 A You're welcome.
10 MR. MARKS: Are you done?
11 MR. SMITH: I pass the witness.
12 REDIRECT EXAMINATION
13 BY MR. MARKS:
14 Q Okay. It's Dan Marks again. Veronica, did you --
15 A I could (indiscernible).
16 Q You've done reports that were going to be used in
17 bankruptcy court in front of a judge like a judge we have
18 here, correct?
19 MR. SMITH: Objection, leading.
20 THE WITNESS: Correct.
21 THE COURT: Sustained.
22 BY MR. MARKS:
23 Q Have you done reports for courts?
24 A Reports?

1 Q For courts.

2 A For courts. Well, I don't know what happens to my
3 appraisal reports normally. I mean, I get the order, I'm
4 being told what it's for, but I don't know if they go actually
5 to -- to the court with them or not. I norm -- would normally
6 give orders either from homeowners or from the attorneys.

7 Q Okay. Have you worked -- have -- have you ever
8 worked with Jennifer on appraisals that she told you would be
9 used in a courtroom?

10 A Honestly, I never really ask her these questions.
11 This is really -- I -- I never thought of it as part of my
12 job. I get an order. I know what I need to do with it. I
13 set up an appointment, you know, and that's -- that's really
14 it. I mean, you know the -- the rest. I never really worry
15 about that --

16 Q Okay.

17 A -- if it goes to court or not.

18 Q In this case, did you attempt to appraise at fair
19 market value?

20 A I believe so and I believe we did get the property
21 in question a fair market value with it.

22 MR. MARKS: Okay. I'll -- thank you. I'll pass the
23 witness and thank you for your patience.

24 //

1 THE COURT: And Ms. Bosco and Ms. Garcia --
2 MS. GARCIA: Thank you so much.
3 THE COURT: -- you're -- you're free to go.
4 MR. MARKS: Thank you very much.
5 THE COURT: Thank you for your appearances.
6 MS. GARCIA: Thank you.
7 MR. MARKS: Thank you for your patience waiting and
8 all the technical --
9 MS. GARCIA: Thank you.
10 MR. MARKS: -- problems.
11 MS. GARCIA: Thank you for your time.
12 THE COURT: So here's -- here's what I need moving
13 forward. And -- and that completes the record in terms of
14 that issue and I've begun the process as I've indicated at
15 prior hearings in terms of assimilating the facts, reviewing
16 and summarizing all of the exhibits that had been admitted.
17 Obviously, there -- there are some additional exhibits I need
18 to review after today.
19 And I indicated at the last hearing that I've had
20 the opportunity to go through that and do that summary and
21 I've also had a chance to watch all -- all of the prior
22 hearings and summarize the prior hearings that we've had in
23 this case from -- from the -- the inception of the case.
24 I indicated previously what I'm inclined to do is

1 have closing statements made through a written closing brief.
2 What I'm looking at -- and I'm just kind of mapping out a
3 timeline, look -- looking to see if that's something that can
4 be provided to the Court by May 20th.

5 MR. SMITH: We were thinking in -- we were looking
6 at 45 days, Your Honor, because we haven't --

7 THE COURT: Okay.

8 MR. MARKS: -- started working on it. I had no
9 idea. The last time we were here --

10 THE COURT: Okay.

11 MR. MARKS: -- you said don't worry about it.

12 THE COURT: Okay.

13 MR. MARKS: So --

14 MR. SMITH: Are we -- how are we going to do the
15 briefing?

16 MR. MARKS: Just to organize it and -- and I know
17 you want --

18 THE COURT: Understood.

19 MR. MARKS: -- a page limit --

20 THE COURT: And that's fine.

21 MR. MARKS: -- not to --

22 THE COURT: Yeah.

23 MR. MARKS: -- make it longer, but --

24 MR. SMITH: Are they --

1 MR. MARKS: -- it's actually on a page limit to
2 consolidate.

3 MR. SMITH: Are they simultaneous briefs?

4 THE COURT: That's what I'm looking at doing --

5 MR. MARKS: Yeah.

6 THE COURT: -- and -- and I don't have a problem if
7 you wanted to basically deliver them to the Court and then
8 once I have both -- I'm going to set a deadline, but they
9 would not be filed, so the exchange would take place after
10 they both have been filed and I can have my JEA perform the
11 filing when both are received.

12 MR. MARKS: Your Honor, I would like oral argument
13 briefly, because there's just too -- there has just been so
14 much in this case and because of the February cutoff and
15 things even after and just the whole time frame structure and
16 the delay since the trial, I just would like to be able -- if
17 you had burning questions or just somebody said something
18 that's just so out of the realm of what we've been dealing
19 with, have the opportunity to all be together rather than have
20 to do extensive post, you know, judgment motions to alter and
21 amend.

22 I just think if you have a question or a comment and
23 you want to play devil's advocate with us, you could limit it
24 to whatever you want, but I just think being present so

1 nothing is in your mind that's just so off the wall --

2 THE COURT: Well, here -- here's --

3 MR. MARKS: -- of what happened.

4 THE COURT: Here's what I would be inclined to do in
5 that regard. I -- I would like to receive the closing briefs.
6 And obvi -- and to the extent that there any questions that I
7 have, then I would likely schedule some type of hearing for it
8 to make closing statements and I would map that out.

9 If I don't have any questions and I'm satisfied that
10 I have the clarity I need to make appropriate findings and
11 conclusions, then -- then I -- I likely won't set anything.

12 MR. MARKS: Well, let me give an example. You --
13 regardless of how you rule a lot of times and I've had a lot
14 of cases with you, but, you know, this is kind of a unique
15 case. You might rule at a certain way depend -- you know,
16 that's for or against a party, but the effectuating division
17 or where it comes from or how -- I just think --

18 THE COURT: Right.

19 MR. MARKS: -- if we're here, I know you're kind of
20 scared it's going to delay things, you don't want to hear more
21 from us, but I really think it would be helpful in the
22 practical implementation, because we're going to have to take
23 your decision and implement it and deal with let's say Robert
24 Gaylen (ph) and deal with, you know, the brokers. And I just

1 think --

2 THE COURT: Right.

3 MR. MARKS: -- having us here to tell you this is
4 what I'm thinking practically, because you make all the
5 rulings all day, but I don't think you would -- it's been a
6 while since you have to go to a broker and say divide these
7 shares, divide these shares. And some of the practical issues
8 and there's some tax issues, are not necessarily what you deal
9 with every day.

10 So I think it would be helpful -- I'm not doing it
11 to just argue more, but I really think there's some practical
12 issues that could help us enforce or facilitate what's going
13 to happen, because I think Mr. Smith and I are going to have
14 to do it with the clients.

15 THE COURT: But -- but why --

16 MR. SMITH: Why -- why couldn't this be briefed?

17 THE COURT: -- why couldn't that be addressed on
18 a --

19 MR. SMITH: Oh, sorry.

20 THE COURT: -- in a closing brief?

21 MR. MARKS: I just think --

22 THE COURT: That and --

23 MR. MARKS: -- it's difficult.

24 THE COURT: Well --

1 MR. MARKS: Because we don't know where --
2 THE COURT: -- like I said, I --
3 MR. MARKS: -- you're going.
4 THE COURT: I'm -- I'm inclined to have it submitted
5 on closing briefs --
6 MR. MARKS: Okay.
7 THE COURT: -- and -- but I don't have any problem
8 if there are questions that are -- that are posed that -- that
9 I feel like I'm lacking some degree of clarity, I -- I will
10 bring you back in.
11 MR. MARKS: I'm just concerned --
12 MR. SMITH: What's your --
13 MR. MARKS: -- about something coming off the wall
14 that wasn't discussed and nobody has a chance --
15 THE COURT: Right.
16 MR. MARKS: -- to rebut that.
17 THE COURT: Right. Well, my thought is -- and I
18 don't have a problem if you want 45 days. That's what Mr.
19 Marks has asked --
20 MR. MARKS: Yeah, that --
21 THE COURT: -- for and --
22 MR. SMITH: That's fine.
23 THE COURT: So let's -- yeah, let's -- June 20th.
24 MR. SMITH: I got three weeks of -- I got three

1 weeks of work sitting on my desk right now after being out for
2 three weeks, so --

3 THE COURT: Okay.

4 MR. SMITH: -- 45 days would be appreciated.

5 THE COURT: So -- okay. So June -- June 20th and
6 the anticipation is then you both submit those on the same
7 day.

8 MR. SMITH: Okay. This one? Okay.

9 THE COURT: And then the matter will be under --

10 MR. SMITH: To chambers?

11 THE COURT: To chambers.

12 MR. SMITH: Okay.

13 THE COURT: And then -- then --

14 MR. MARKS: And then when do we file?

15 THE COURT: -- chambers can coordinate filing them.

16 MR. MARKS: Will file them?

17 THE COURT: Right.

18 MR. SMITH: to make sure that nobody gets theirs
19 before --

20 MR. MARKS: Do we exchange --

21 THE COURT: Right. And it's reviewed in advance.

22 Well, my -- my thought -- and -- I -- I'll leave it up to you.
23 I mean, once -- once the Court files them, they're going to be
24 --

1 MR. MARKS: Exchanged.
2 THE COURT: Well, you can exchange them -- you can
3 access them --
4 MR. MARKS: That's fine.
5 THE COURT: -- through -- through Odyssey.
6 MR. MARKS: But you don't --
7 MR. SMITH: Yeah, they get -- they get delivered to
8 us.
9 MR. MARKS: But right now you don't --
10 THE COURT: Right. And -- and I don't have a
11 problem with that having a -- having a copy.
12 MR. MARKS: But right now you don't want --
13 MR. SMITH: But I'm --
14 MR. MARKS: -- findings.
15 MR. SMITH: -- I'm satisfied --
16 MR. MARKS: You don't want --
17 MR. SMITH: -- with email. I'm --
18 MR. MARKS: You don't want --
19 MR. SMITH: -- fine with the --
20 MR. MARKS: You don't want oral argument. You don't
21 want a schedule?
22 THE COURT: I'm not going to schedule anything right
23 now. I might schedule that depending on what questions I
24 have, but I mean, there's -- there's certainly a lot of

1 information that I have to digest and -- and I've -- I --
2 understand, I've already started writing, summarizing my
3 findings, the facts that came in through the testimony of all
4 the witnesses.

5 MR. MARKS: Do you want a page --

6 THE COURT: And so it's -- it's --

7 MR. MARKS: Do you want a page --

8 THE COURT: -- already underway.

9 MR. MARKS: Do you want a page limit or --

10 THE COURT: Yeah, I'm going to -- I'm looking at 25
11 pages. But I would expect that --

12 MR. SMITH: Even the -- the normal 30?

13 THE COURT: I'll give you 30.

14 MR. MARKS: Okay. And then I --

15 MR. SMITH: Thank you, Your Honor.

16 MR. MARKS: -- I think Your Honor it would be
17 helpful to have marital final -- what we think are marital
18 balance sheets --

19 THE COURT: And -- and I --

20 MR. MARKS: -- attached.

21 THE COURT: -- was going to add that I -- I would
22 anticipate that I'm going to see as an exhibit this would not
23 be counted as your pages --

24 MR. MARKS: Right.

1 THE COURT: -- marital balance sheets on both sides.
2 I know I already have some from both sides --
3 MR. MARKS: Right.
4 THE COURT: -- but I -- I get the fact that --
5 MR. MARKS: They need to be updated.
6 THE COURT: That's -- that's fine. And so I would
7 expect that type of demonstrative exhibit to be attached --
8 MR. SMITH: Do you want --
9 MR. MARKS: Okay.
10 THE COURT: -- to your marital balance sheet.
11 MR. SMITH: Do you want proposed findings?
12 THE COURT: You know, I thought about that --
13 MR. MARKS: I think I would wait if you want --
14 if --
15 THE COURT: Yeah.
16 MR. MARKS: -- if -- depending on --
17 THE COURT: I don't --
18 MR. MARKS: -- what you sought.
19 THE COURT: I don't think I need that.
20 MR. SMITH: Okay.
21 THE COURT: If -- if I feel like I need that, again,
22 that's something I'll let you know.
23 MR. MARKS: Nicole wants to know do you want to
24 focus on any one issue, two issues, all issues?

1 THE COURT: Well, I'm not here to limit you.
2 Obviously a lot of the focus and attention that -- that
3 there's been a -- a significant amount of time spent on -- on
4 the issue of Putterman and Lofgren and the issue of
5 dissipation -- dissipation of marital waste. More
6 significantly, it really ties in when we're talking about
7 legislatively, the -- the direction that I have legislative --
8 the -- the issue of gifting of property that's been argued and
9 identified by the Plaintiff as well as 125.480 and the unequal
10 division of assets for compelling purposes. That -- so I -- I
11 would expect regardless of me telling you that you would
12 devote some time and attention to that, because that's been a
13 focal point of a lot of our discussions, not just at trial,
14 but at prior hearings.

15 MR. MARKS: Right. We -- we were focusing on that,
16 but is there anything that we weren't focusing on that you
17 think you want more focus?

18 MR. SMITH: The -- maybe you didn't notice, but we
19 focused a lot on alimony as well --

20 THE COURT: Well, I -- I would expect that you're
21 going to brief alimony as well. You know, I -- I think time
22 wise there was still more time and attention devoted to --

23 MR. SMITH: No doubt. And it's a --

24 THE COURT: -- to the other issue.

1 MR. SMITH: -- more complicated type of analysis --

2 THE COURT: Right. I --

3 MR. SMITH: -- when you have 27,000 entries --

4 THE COURT: Well, and -- and I'll tell you, the --
5 the alimony issue is where it's a lot more subjective.

6 MR. SMITH: Okay.

7 THE COURT: The -- the property and -- and -- the
8 property issues are -- there's a certain objectivity, but I
9 know there's a -- a nuance there with a subjective analysis of
10 the issue of unequal division. Alimony is just a lot more
11 subjective, so I would expect that you're probably going to
12 devote some time and attention to the alimony issue and -- and
13 the -- the statutory criteria, which is really where I base
14 that decision on.

15 MR. SMITH: One question that you also have with
16 these closings is do you want us to address fees now or wait
17 until the 50 -- you know, 20 days after the time of the entry
18 of the judgment?

19 THE COURT: Well, and -- and obviously the -- the
20 rules allow you to -- to pursue that issue, but both sides as
21 I recall in reviewing the exhibits have offered the Court with
22 the breakdown of fees that have been occurred and I've -- I've
23 had a chance to review those already.

24 MR. SMITH: So do you want us to -- to brief that or

1 -- you want to just -- just wait until -- because frankly the
2 30 page could -- you know, we're -- we're going to be -- I
3 think both of us are going to be working -- you know, Nicole
4 and I are both thinking we have 30 pages is going to be --
5 MR. MARKS: I think Your Honor --
6 MR. SMITH: -- tough in this thing.
7 MR. MARKS: I think if both sides have asked for
8 fees, they should lay out their case for fees --
9 THE COURT: By way of separate --
10 MR. MARKS: -- without it.
11 THE COURT: -- a separate motion?
12 MR. MARKS: No. No. In -- in the brief, but
13 without attaching the time sheets and then you decide and then
14 obviously we'll need more for -- to meet the Brunzell factors
15 that way.
16 MR. SMITH: Yeah, I just never know how we do that
17 when we don't know the results of the case and that's --
18 THE COURT: Right.
19 MR. SMITH: -- one of the key factors --
20 MR. MARKS: But you got to argue to someone entitled
21 and then save the factors I think for a post -- wouldn't it be
22 the factors and all your time records post, but your argument
23 for it now?
24 MR. SMITH: I -- again, our -- my -- as I read the

1 statute under the rule in NRCP 54, the right to request
2 attorney's fees arising from a decision in a trial exists for
3 a period of 20 days after the -- the entry of the judgment.
4 And that's what I would prefer only because you don't know
5 that Brunzell factor. You don't know --

6 MR. MARKS: Let's just do it after.

7 MR. SMITH: -- what the result is.

8 THE COURT: Well, and you're right. You don't --
9 the result obtained becomes part of the problem.

10 MR. MARKS: Then let's just -- can we do it after?

11 THE COURT: So I -- I -- yeah, I -- I don't --

12 MR. MARKS: That's the consensus.

13 THE COURT: -- to that extent, I guess I don't
14 expect it to be addressed --

15 MR. MARKS: You want it after.

16 THE COURT: -- in your brief.

17 MR. MARKS: We'll just do it after.

18 THE COURT: Even though I have reviewed and -- and
19 summarized the attorney's fees schedules that have already --

20 MR. MARKS: Well, I think --

21 THE COURT: -- been submitted.

22 MR. MARKS: -- pretrial you have to --

23 THE COURT: Right.

24 MR. MARKS: -- bring it out.

1 THE COURT: Right. But I -- I think that makes
2 sense, because there are also specific rules regarding costs
3 and -- that really arise after the judgment is entered.

4 MR. MARKS: And so we're just going to wait on --

5 THE COURT: Right.

6 MR. MARKS: -- fees and --

7 THE COURT: Right.

8 MR. MARKS: -- costs.

9 THE COURT: Right.

10 MR. MARKS: Okay.

11 THE COURT: Okay. And -- and in terms of the -- the
12 page limit, it would also incorporate the standard rules in --
13 in terms of font size. And I don't expect anything
14 happening --

15 MR. MARKS: I thought it was the --

16 THE COURT: -- in that regard.

17 MR. MARKS: -- Mr. Leauanae font size.

18 THE COURT: Well, I was going to say yeah, I don't
19 want the Mr. Leauanae --

20 MR. MARKS: We're going to get the Mr. Leauanae --

21 THE COURT: -- font size.

22 MR. MARKS: -- font size in Rad's brief.

23 MR. SMITH: 4 point -- 4 point type?

24 MS. VARSHNEY: Your Honor, the last time you asked

1 for the exhibits for Ms. Khapsalis' deposition, you didn't
2 have those, so --

3 THE COURT: Right. So --

4 MR. SMITH: Do you want us to copy just the ones
5 that are admissible or just give you that and a copy of her
6 deposition? And either way is fine with us.

7 THE COURT: Well, I have the deposition. I -- it --

8 MS. VARSHNEY: Right. You do have an exhibit.

9 THE COURT: -- it -- it's -- it's probably what --

10 MR. SMITH: Or those are just the exhibits?

11 MS. VARSHNEY: Those are just --

12 MR. SMITH: Oh, wow.

13 MS. VARSHNEY: -- the exhibits.

14 THE COURT: Those are just the exhibits.

15 MR. SMITH: Okay. Why don't we -- it might be
16 easier Judge if we just copy the ones that you need,
17 because --

18 THE COURT: That have been admitted.

19 MR. SMITH: -- because --

20 MS. VARSHNEY: Okay.

21 THE COURT: That's fine.

22 MR. SMITH: -- there's a ton of them. Yeah --

23 THE COURT: Okay.

24 MR. SMITH: -- there's a ton of them.

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THE COURT: Let's -- let's do that. That's fine.
THE CLERK: We're off the record.
THE COURT: All right.

(PROCEEDINGS CONCLUDED AT 17:00:26)

* * * * *

ATTEST: I do hereby certify that I have truly and
correctly transcribed the digital proceedings in the
above-entitled case to the best of my ability.

Adrian Medrano

Adrian N. Medrano

Certification of Copy

STATE OF NEVADA)
) §:
COUNTY OF CLARK)

Steven D. Grierson, Clerk of the Eighth Judicial District Court, Clark County, State of Nevada, does hereby certify that the foregoing is a true, full and correct reproduction of the hereinafter stated photocopies of exhibits presented at the 5/04/2016 Hearing in the case noted below.

PLAINTIFF EXHIBITS: #P-132/2; #P-132/5; #P-132/6

DEFENDANT EXHIBITS: "D-UUUU", "D-VVVV", "D-WWWW"

In the action entitled:

GABRIELLE ROSE CIOFFI-KOGOD

vs

Case No. : D-13-489442-D

DENNIS L. KOGOD

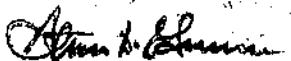
Dept. No. : Q

now on file and of record in this office.

IN WITNESS WHEREOF, I hereunto set my Hand and affixed the Seal of the Eighth Judicial District Court at my office, Las Vegas, Nevada, the 9th day of DECEMBER, 2016.

STEVEN D. GRIERSON, COURT EXECUTIVE OFFICER

By: Elizabeth Eby
 , DEPUTY CLERK



DEC 13

CERTIFIED COPY
DOCUMENT ATTACHED IS A
TRUE AND CORRECT COPY
OF THE DOCUMENT ON FILE

CASE NO. D-13-489442-D

EPT. NO. 0

Cioffi-Kogod, Gabrielle Rose
PLAINTIFF

VS

Kogod, Dennis
DEFENDANT

TRIAL DATE: 5/4/14

JUDGE: Bryce Duckworth

CLERK: April Graham

REPORTER: JAVS

Smith, Radford

COUNSEL FOR PLAINTIFF

Marks, Daniel

COUNSEL FOR DEFENDANT

TRIAL BEFORE THE COURT

PLAINTIFF'S WITNESSES:

1. Marc Herman 1:56:14 PM 5/4/14 7. _____
2. _____ 8. _____
3. _____ 9. _____
4. _____ 10. _____
5. _____ 11. _____
6. _____ 12. _____

DEFENDANT'S WITNESSES:

1. Jennifer Boseo 3:40:32 PM 5/4/14 7. _____
2. Veronica Garcia 4:35:34 PM 5/4/14 8. _____
3. _____ 9. _____
4. _____ 10. _____
5. _____ 11. _____
6. _____ 12. _____

REBUTTAL WITNESSES:

1. _____
2. _____

SUR-REBUTTAL WITNESSES:

1. _____
2. _____

Kogod v. Kogod (D-13-489442-D)
DEPARTMENT: Q

PLAINTIFF'S EXHIBITS –
EVIDENTIARY HEARING ON REAL PROPERTY APPRAISALS

		OFFER	ADMIT
32-X	Marital Balance Sheet updated as of February 26, 2016		
✓2	Marc Herman's Curriculum Vitae	5/4/16	5/4/16
	9716 Oak Pass Road, Beverly Hills, California 90210		
X	Gabrielle's expert, Mr. Marc Herman's appraisal dated July 1, 2015	5/4/16	
X	Dennis' appraiser, Mr. George Patocka's appraisal dated May 27, 2015	5/4/16	
✓5	Gabrielle's expert, Mr. Marc Herman's updated appraisal dated January 30, 2016	5/4/16	5/4/16
✓6	Dennis' expert, Ms. Jennifer L. Bosco's appraisal dated March 7, 2016	5/4/16	5/4/16
	321 S. San Vincente Boulevard #707, Los Angeles, California 90048		
X	Gabrielle's expert, Mr. Marc Herman's appraisal dated July 15, 2015		
X	Dennis' appraiser, Mr. George Patocka's appraisal dated May 27, 2015		
X	Gabrielle's expert, Mr. Marc Herman's updated appraisal dated January 30, 2016		
	434 S. Canon Drive, #405, Beverly Hills, California 90212		
X	Gabrielle's expert, Mr. Marc Herman's appraisal dated July 15, 2015		
X	Dennis' appraiser, Mr. George Patocka's appraisal dated May 27, 2015		
X	Gabrielle's expert, Mr. Marc Herman's updated appraisal dated January 30, 2016		
X	Dennis' expert, Ms. Jennifer L. Bosco's appraisal dated March 10, 2016		
X	Hollywood Hills Escrow Sellers Estimated Net Proceeds dated April 29, 2016		
X	Mr. Herman's rebuttal report dated April 24, 2016	5/4/16	
X	Mr. Herman's Retainer Agreements		

Defendant's

EXHIBITS

CASE NO. A-13-489442-D

[illegible]

Marc B. Herman

All American Real Estate Services (Owner)
Post Office Box 280775
Northridge, CA 91328-0775
(818) 360-8981

Licenses

Office of Real Estate Appraisers - Certified General #AG 022934
Department of Real Estate - Salesperson #00998313

Education

California State University, Northridge
B.S. Business Administration (Option: Finance) - 1987
B.A. History - 1993

Relevant Courses:

Real Estate Valuation
Real Estate Finance
Real Estate Law
Real Estate Principals and Practices
Investment Analysis and Management
Problems in Corporate Financial Policy
Principals of Finance and Financial Management
Advanced Topics in Finance
Money and Banking
On Going Continuing Education to maintain Licenses

Professional Experience

1996 - Present Owner - All American Real Estate Services

Appraisal and Consulting for all types of real estate with special emphasis on Historical Valuations, Litigation Support, Trial Preparation, Expert Witness Testimony, Estates and Fractional Interest Analysis.

1994 - 1996 Real Estate Appraiser - b Alex, Inc.

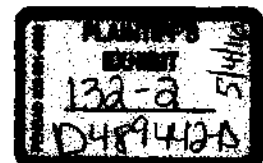
Single family and Multi Family Residences, Subdivisions, Commercial and Industrial Properties, Vacant Land, Hotels, Special Purpose Properties, Tax Reassessment and Estate Planning.

1991 - 1994 Property Manager - Shapiro, Rosenthal and Koller

Manager of several commercial strip centers for local partnership with out of town owners. Responsibilities: administration and maintenance of partnership and its holdings (e.g. client representation, contract negotiations, collections, leasing, management of building, maintenance and up keep).

1987 - 1991 Investment Broker - Marcus and Millichap

Broker of Income property (e.g. shopping centers, single tenant buildings and apartments). Responsibilities: investment analysis of income producing properties and customer portfolios, client representation, preparation of proposals, market analysis, area surveys, offers to purchase and sell and working closely with C.P.A.'s, attorneys and other financial liaisons.



APPRAISAL OF



A Single Family Residence

LOCATED AT:

9716 Oak Pass Road
L.A./Beverly Hills, CA 90210

CLIENT:

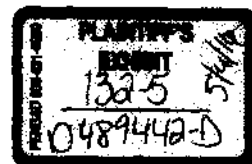
Radford J. Smith, Chartered
2470 St Rose Parkway #208
Henderson, NV 89074

AS OF:

January 30, 2018

BY:

Marc Herman
All American Real Estate Services



Kogod, Plif
14471

07985

February 8, 2016

Gailene Varshney
Radford J. Smith, Chartered
2470 St Rose Parkway #208
Henderson, NV 89074

File Number: SF011609

Dear Ms. Varshney:

In accordance with your request, I have appraised the real property at:

9718 Oak Park Road
L.A./Beverly Hills, CA 90210

The purpose of this appraisal is to develop an opinion of the defined value of the subject property, as improved.
The property rights appraised are the fee simple interest in the site and improvements.

In my opinion, the defined value of the property as of January 30, 2016 is:

\$9,400,000
Six Million Four Hundred Thousand Dollars

The attached report contains the description, analysis and supportive data for the conclusions,
final opinion of value, descriptive photographs, assignment conditions and appropriate certifications.

Sincerely,



Mark Herman
AAE American Real Estate Services
BAG022934

Kogod, Phf
14472

07986

Residential Appraisal Report

SF011609

File No. SF011609

The purpose of this appraisal report is to provide the client with a credible opinion of the defined value of the subject property, given the intended use of the appraisal.

Client Name/Intended Use: Radford J. Smith, Chartered
 Client Address: 2470 St Rose Parkway #206
 Additional Intended Use(s): N/A

Intended Use Estimate the Fair Market Value of the subject property as of the date of value. This appraisal report is intended for use by the client for litigation purposes only. This report is not intended for any other use.

Property Address: 9718 Oak Pass Road
 City: L.A./Beverly Hills
 State: CA
 Zip: 90210

Owner of Public Record: Denika Trust
 County: Los Angeles

Legal Description: Sep addendum
 Assessor's Parcel #: 4384-007-050
 Tax Year: 2014
 R.E. Taxes: \$ 64,153.88

Neighborhood Name: Celebrity Row area of Beverly Hills Post Office
 Map Reference: 592-C2
 Census Tract: 2611.02

Property Rights Appraised: ☒ Fee Simple ☐ Leasehold ☐ Other (describe)

My research: ☒ I did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Prior Sale/Transfer: Date: 12-04-13 Price: \$5,195,000 Source(s): Public records via Core Logic

Analysis of prior sale or transfer history of the subject property (and comparable sales, if applicable): The subject last sold on 12-04-14 for \$5,195,000 via document number 945869 (previous transfer noted on 11-09-07 for an undisclosed amount via document 2521478). There have been no sales since according to public records and no listings in the last 12 months per the MLS.

Offerings, options and contracts as of the effective date of the appraisal: N/A

Neighborhood Characteristics				One-Unit Housing Trends				One-Unit Housing				Present Unit Use %	
Location	Urban	Suburban	Rural	Property Values	Increasing	Stable	Declining	PRICE	AGE	One-Unit	Two-Unit	Other	
Build-Up	<input checked="" type="checkbox"/> Over 75%	<input checked="" type="checkbox"/> 25-75%	<input type="checkbox"/> Under 25%	Demand/Supply	<input checked="" type="checkbox"/> Shortage	<input type="checkbox"/> In Balance	<input type="checkbox"/> Over Supply	\$6000	(yr)	2-4 Unit	5-6 Unit	7-10 Unit	
Growth	<input checked="" type="checkbox"/> Rapid	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Slow	Marketing Time	<input checked="" type="checkbox"/> Under 3 mths	<input checked="" type="checkbox"/> 3-6 mths	<input type="checkbox"/> Over 6 mths	1,000 Low	New	Multi-Family	Commercial	Other	
Neighborhood Boundaries: Neighborhood boundaries include Mulholland Drive (north) and Sunset Blvd. (south), Beverly Glen Blvd. (west) and Coldwater Canyon Blvd. (east).								20,000 High	80	Commercial	5 %		
Neighborhood Description: The subject neighborhood consists primarily of custom homes of average to excellent quality. The homes are in average to excellent condition. The subject is proximate to schools, local employment, shopping and freeways. Marketing time appears to be 3 to 6 months if competitively priced (see attached addendum). Appeal & marketability are good.								2-0-0 Prod.	1-50	Other	%		

Market Conditions (including support for the above conclusions): Recent indicators reflect that the neighborhood appears to be stable following a period of decline. While the subject did enjoy period of rapid appreciation due to a shortage of available inventory coupled with the historically low interest rates for available financing, it was followed by a period of decline due to sub-prime lending practices and increased foreclosures, but has leveled off and values have been gradually increasing over the past few years (see attached addendum).

Dispositions: Irregular Area: 53,143 SF Shape: Irregular View: Very Good Canyon

Specific Zoning Classification: LARE40 Zoning Description: Single Family Residential Classification

Zoning Compliance: ☒ Legal ☐ Legal Nonconforming (Grandfathered Use) ☐ No Zoning ☐ Illegal (describe): N/A

Is the highest and best use of the subject property as improved (or as proposed per plans and specifications) the present use? ☒ Yes ☐ No If No, describe:

Utilities	Public	Other (describe)	Public	Other (describe)	Off-site Improvements—Type	Public	Private
Electricity	<input checked="" type="checkbox"/>		Water	<input checked="" type="checkbox"/>	Street Asphalt		<input checked="" type="checkbox"/>
Gas	<input checked="" type="checkbox"/>		Sewer/Sanitary	<input checked="" type="checkbox"/>	Alley: None		

Site Comments: The subject site is at street grade and slopes downward to the rear of the site. The subject site conforms to the neighborhood. No adverse conditions were noted at the time of inspection. No title or geological reports were submitted or reviewed and no warranties are made on same.

GENERAL DESCRIPTION				FOUNDATION		EXTERIOR DESCRIPTION		INTERIOR	
Units	<input checked="" type="checkbox"/> One	<input type="checkbox"/> One half unit	<input type="checkbox"/> Two	Concrete Slab	<input checked="" type="checkbox"/> Craw Space	Foundation Walls	Concrete	Floor	Various/V Good
# of Stories	-3-			Full Basement	Partial Basement	Exterior Walls	Smooth Stucco	Walls	Drywall/V Good
Type	<input checked="" type="checkbox"/> Det.	<input type="checkbox"/> Att.	<input type="checkbox"/> S Det/End Unit	Basement Area	0 sq. ft.	Road Surface	Composition	Trim/Finish	Good/V Good
<input checked="" type="checkbox"/> Existing	<input type="checkbox"/> Proposed	<input type="checkbox"/> Under Const.	Basement Finish	N/A %	Cutouts & Downspouts	Both	Bath Floor	Various/V Good	
Design (Style)	Contemporary		Outside Entry/Exit	Strap Pump	Window Type	Various	Bath Window	Various/V Good	
Year Built	2013				Storm Sash/Windows	Ass'm'd Adequate	Cat Storage	None	
Effective Age (Yrs)	3 years				Servings	N/A	Driveway # of Cars		
A/C	<input type="checkbox"/> None	<input checked="" type="checkbox"/> Heating	<input checked="" type="checkbox"/> FWA	<input type="checkbox"/> HW	<input type="checkbox"/> Radiant	Amenities	Wood/Stove/Grill	Drawer/Surface	Concrete
Drop Stair	<input type="checkbox"/> Stairs	<input type="checkbox"/> Other	Foot Gas	<input checked="" type="checkbox"/> Flueless	# 1	X Fence Perimeter	X Garage	# of Cars	2
Floor	<input checked="" type="checkbox"/> Scuff	<input type="checkbox"/> Cooling	<input checked="" type="checkbox"/> Central Air Conditioning	<input type="checkbox"/> Pool Deck Deck	X	Pool Covered	Canopy	# of Cars	2
Furnish	<input type="checkbox"/> Heated	<input type="checkbox"/> Individual	Other	X Pool In-ground	Other	X	X	Det.	Build
Appliances	<input checked="" type="checkbox"/> Refrigerator	2 Range/Oven	<input checked="" type="checkbox"/> Dishwasher	<input checked="" type="checkbox"/> Disposal	X Microwave	Washed/Dryer	X	Other (describe)	Fan/Hood
Finished area above grade contains:	10 Rooms	4 Bedrooms	4.50 B.B.R.	5,728 Square Feet of Gross Living Area Above Grade					

Additional Features: The subject home is of very good quality in very good overall condition (see attached improvement addendum).

Comments on the improvements: The subject home is of very good quality in very good overall condition. No unfavorable factors were noted at the time of inspection (see attached addendum for expanded comment). Appeal and marketability are very good.

Residential Appraisal Report

SF011608

File No. SF011609

FEATURE	SUBJECT	COMPARABLE SALE NO. 1	COMPARABLE SALE NO. 2	COMPARABLE SALE NO. 3
9716 Oak Pass Road Address: L.A./Beverly Hills, CA	9610 Oak Pass Road L.A./Beverly Hills, CA	8800 San Circle L.A./Beverly Hills, CA	9922 Anthony Place L.A./Beverly Hills, CA	
Proximity to Subject	0.21 miles SE	0.86 miles SE	1.05 miles SW	
Sale Price	\$ N/A	\$ 5,400,000	\$ 5,995,000	\$ 6,200,000
Sale Price/Sq. Ft. Area	\$ N/A sq. ft.	\$ 991.55 sq. ft.	\$ 998.00 sq. ft.	\$1,858.51 sq. ft.
Date Source(s)	Inspection & Public Records	APN #4384-012-022 MLS/DOC #1205328	APN #4384-021-018 MLS/DOC #1433419	APN #4256-005-008 MLS/DOC #855708
Verification Source(s)				
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Standard Sale	Standard Sale	Standard Sale	Standard Sale	Standard Sale
68 DOM	68 DOM	47 DOM	11 DOM	1 DOM
Date of Sale/Time	N/A	09-29-15	11-17-15	07-15-15
Location	Gated	Gated	Inferior	Inferior
Leasehold/Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple
53,143 SF	* 164,161 SF	* 10,233 SF	** 34,357 SF	-250,000
View	Very Good Cyn	Partial Canyon	Similar	Superior
Design (Style)	Very Good	Similar	Similar	Similar
Quality of Construction	Very Good	Inferior (\$100)	Similar	Similar
Actual Age	A-3 / E-3	A-34 / E-Inf.	A-5 / E-Sim.	A-55 / E-Inf.
Condition	Very Good	Similar	Similar	Similar
Above Grade	10 4 4.50	9 4 5.50	11 5 5.50	6 3 3.50
Room Count	5,728 sq. ft.	5,448 sq. ft.	6,007 sq. ft.	3,336 sq. ft.
Gross Living Area 200.00				
Basement & Finished	None	None	None	None
Rooms Below Grade	None	None	None	None
Functional Utility	Good	Good	Good	Good
Heating/Cooling	HVAC	HVAC	HVAC	HVAC
Energy Efficient Items	N/A	N/A	N/A	N/A
Garage/Carport	2 Car Garage	3 Car Garage	2 Car Garage	2 Car Garage
Porch/Patio/Deck	Porch/Patio/Deck	Porch/Patio	Porch/Patio	Porch/Patio
Pool/Spa	Pool	Pool	Pool/Spa	Pool
Fireplaces	1 Fireplace	3 Fireplaces	2 Fireplaces	2 Fireplaces
Advt'l Amenity	None	Cabana	None	None
Net Adjustment (Total)				
Adjusted Sale Price				
Cost of Comparables				
Summary of Sales Comparison Approach	All the comparables are similar in lot size, appeal, condition, age, condition and location. After adjustments the comparables ranged from \$8,074,000 - \$9,601,400 with an average of \$8,361,500. With primary consideration given to sale comparables #1 - #4 because they are more recently closed sales and/or warranted fewer overall adjustments, the market value of the subject property was determined to be \$6,400,000 (rounded - see following page for additional comparables).			
* Similar Usable Lot Size				
** Adjustment based on Usable Lot Size Estimate				
COST APPROACH TO VALUE				
Site Value Comments	The subject neighborhood is fully developed and recent land sales consist primarily of "teardown" sales in the subject neighborhood. The land value estimated is supported by the "teardown" sales in the subject neighborhood as well as Land Residual technique applied to improved sales in the subject neighborhood.			
ESTIMATED	REPRODUCTION OR	REPLACEMENT COST NEW	OPINION OF SITE VALUE	
Source of cost data: Marshall and Swift Valuation Services			Dwelling	5,728 sq. ft. @ \$ 400.00 = \$ 2,281,200
Quality (rating from cost service): Good			Sq. Ft. @ \$	0
Effective date of cost data: 2005				
Comments on Cost Approach (gross living area calculations, depreciation, etc.)			Pool	100,000
See attached floor plan and building description. Physical depreciation was calculated using the economic age-life method, 3/80 = 5% depreciation. Construction costs were taken from Marshall & Swift Valuation Cost Guide. Land to improvement ratio is typical for the area as indicated by the sale comparables.			Garage/Carport 420	42,000
			Total Estimate of Cost/Net	2,433,200
			Less: Physical	121,860
			Depreciation	121,860
			Depreciated Cost of Improvements	2,311,340
			*As Is Value of Site Improvements	50,000
			INDICATED VALUE BY COST APPROACH	6,361,500
INCOME APPROACH TO VALUE				
Estimated Monthly Market Rent \$	N/A	X Gross Rent Multiplier	N/A = \$	N/A Indicated Value by Income Approach
Summary of Income Approach (including support for market rent and GRM)	The Income Approach is not considered to be a reliable indicator of value for Single Family Residences as they are not typically purchased for their income potential.			
Indicated Value by: Sales Comparison Approach	\$6,400,000	Cost Approach (if developed)	\$6,361,500	Income approach (if developed)
The Sales Comparison Approach is given the most emphasis, as it reflects the actions of both the buyers and sellers. The Cost Approach adds support but was not given consideration in the value determination due to the difficulty in estimating accrued depreciation. The Income Approach is not applicable due to insufficient relevant data.				
This appraisal is made <input type="checkbox"/> "as is" <input type="checkbox"/> subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, <input type="checkbox"/> subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed. <input checked="" type="checkbox"/> subject to the following: Extraordinary Assumption that there has been no change to the subject improvements since the full inspection (see addendum).				
This appraisal report is intended for use by the client for litigation purposes only. This report is not intended for any other use.				
Based on the scope of work, assumptions, limiting conditions and appraiser's certification, my (our) opinion of the defined value of the real property that is the subject of this report is \$ 6,400,000 as of January 30, 2016 which is the effective date of this appraisal.				

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14474

07988

SF011609

File No. SF011609

FEATURE		SUBJECT		COMPARABLE SALE NO. 4		COMPARABLE SALE NO. 5		COMPARABLE SALE NO. 6	
9716 Oak Pass Road		1558 Tower Grove Drive		9602 Oak Pass Road		9653 Oak Pass Road		9653 Oak Pass Road	
Address: L.A./Beverly Hills, CA		L.A./Beverly Hills, CA		L.A./Beverly Hills, CA		L.A./Beverly Hills, CA		L.A./Beverly Hills, CA	
Proximity to Subject		1.31 miles SE		0.20 miles SE		0.18 miles SE		0.18 miles SE	
Sale Price		\$ 7,250,000		\$ 5,900,000		\$ 5,995,000		\$ 5,995,000	
Sale Price/Gross Lot Area		\$ 1,250.00 sq. ft.		\$ 925.78 sq. ft.		\$ 1,048.63 sq. ft.		\$ 1,048.63 sq. ft.	
Date of Sale		APN #4256-016-006		APN #4384-007-013		APN #4384-012-018		APN #4384-012-018	
Verification Source(s)		MLS/DOC #781060		Pending/MLS #W514152477MR		Current Listing		Current Listing	
VALUE ADJUSTMENTS		DESCRIPTION		DESCRIPTION		DESCRIPTION		DESCRIPTION	
Sale or Financing		Standard Sale		In Escrow		Potential Sale		Potential Sale	
Concessions		3 DOM		348 DOM		Concession		Concession	
Date of Sale/Time		08-30-15		In Escrow		Current Listing		Current Listing	
Location		Inferior		Gated		Gated		Gated	
Leasehold/Fee Simple		Fee Simple		Fee Simple		Fee Simple		Fee Simple	
Size		53,143 SF		* 23,747 SF		* 17,907 SF		* 17,907 SF	
View		Very Good Cyn		Superior		Partial Canyon		Partial Canyon	
Design (Style)		Similar		Similar		Similar		Similar	
Quality of Construction		Very Good		Superior (\$100)		Similar		Similar	
Actual Age		A-3 / E-3		A-58 / E-Inf.		A-30 / E-Inf.		A-38 / E-Inf.	
Condition		Very Good		Similar		Similar		Similar	
Above Grade		Total Below		Total Below		Total Below		Total Below	
Room Count		10 / 4		10 / 4		9 / 8		5 / 5	
Gross Living Area 200.00		5,728 sq. ft.		5,800 sq. ft.		8,373 sq. ft.		5,717 sq. ft.	
Basement & Finished		None		None		None		None	
Rooms Below Grade		None		None		Studio		None	
Functional Utility		Good		Good		Good		Good	
Heating/Cooling		HVAC		HVAC		HVAC		HVAC	
Energy Efficient Index		N/A		N/A		N/A		N/A	
Garage/Carport		2 Car Garage		2 Car Garage		4 Car Garage		2 Car Garage	
Porch/Patio/Deck		Porch/Patio		Porch/Patio		Porch/Patio		Porch/Patio	
Pool/Spa		Pool/Spa		Pool/Spa		Pool/Spa		Pool/Spa	
Fireplaces		1 Fireplace		2 Fireplaces		7 Fireplaces		1 Fireplace	
Add'l Amenity		None		Guest House		Guest House		Cabana	
Net Adjustment (Total)		[X] s 721,400		[X] s 174,000		[X] s 167,400		[X] s 167,400	
Adjusted Sale Price of Comparables		Net Adj. -10.0%		Net Adj. 2.9%		Net Adj. 2.9%		Net Adj. 2.9%	
		Gross Adj. 23.7%		Gross Adj. 14.0%		Gross Adj. 14.0%		Gross Adj. 14.0%	
Summary of Sales Comparison Approach:		All the comparables are similar in lot size, appeal, condition, age, condition and location. After adjustments the comparables ranged from \$6,074,000 - \$6,601,400 with an average of \$6,351,500. With primary consideration given to sale comparables #1 - #4 because they are more recently closed sales and/or warranted fewer overall adjustments, the market value of the subject property was determined to be \$6,400,000 (rounded - see previous and following pages for additional comparables and attached addendum for expanded comment section).							
* Similar Usable Lot Size									
** Adjustment based on Usable Lot Size Estimate									

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Kogod, Pltf
14475

07989

Residential Appraisal Report

SF011809

File No. SF011809

FEATURE	SUBJECT	COMPARABLE SALE NO. 1	COMPARABLE SALE NO. 2	COMPARABLE SALE NO. 3
9716 Oak Pass Road Address: L.A./Beverly Hills, CA		9901 Kip Drive L.A./Beverly Hills, CA	1590 Benedict Canyon Drive L.A./Beverly Hills, CA	
Proximity to Subject		1.10 miles SW	1.22 miles SW	
Sale Price	\$ N/A	\$ 7,695,000	\$ 6,200,000	\$
Sale Price/Gross Liv. Area	\$ N/A sq. ft.	\$1,030.67 sq. ft.	\$1,018.23 sq. ft.	\$ 0.00 sq. ft.
Data Source(s)	Inspection & Public Records	APN #4356-005-026 Listing/MLS #15-953001	APN #4356-007-017 Listing/MLS #18-871755	
Verification Source(s)	Public Records			
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Sale or Financing	N/A	Potential Sale	Potential Sale	
Concessions	N/A	Concession -384,800	Concession -310,000	
Date of Sale/Time	N/A	Current Listing	Current Listing	
Location	Galad	Interior +250,000	Interior +250,000	
Leasehold/Fee Simple	Fee Simple	Fee Simple	Fee Simple	
Site	53,143 SF	* 18,508 SF	* 8,365 SF	
View	Very Good Cyn	Similar	Partial Canyon	+250,000
Design (Style)	Very Good	Similar	Similar	
Quality of Construction	Very Good	Superior (\$100)	Similar	
Actual Age	A-3 / E-3	A-9 / E-Sim.	A-24 / E-Sim.	
Condition	Very Good	Similar	Similar	
Above Grade	10' 4" 4.50	12' 7" 6.50	12' 6" 7.50	
Room Count	10' 4" 4.50	12' 7" 6.50	12' 6" 7.50	
Gross Living Area 200.00	5,728 sq. ft.	7,466 sq. ft.	6,101 sq. ft.	
Basement & Finished	None	None	Traffic	+400,000
Rooms Below Grade	None	None	None	
Functional Utility	Good	Good	Good	
Heating/Cooling	HVAC	HVAC	HVAC	
Energy Efficient Items	N/A	N/A	N/A	
Garage/Carport	2 Car Garage	3 Car Garage -10,000	7 Car Garage -50,000	
Porch/Patio/Deck	Porch/Patio/Deck	Porch/Patio	Porch/Patio	
Pool/Spa	Pool	Pool/Spa -10,000	Pool/Spa -10,000	
Fireplaces	1 Fireplace	4 Fireplaces -6,000	3 Fireplaces -4,000	
Add'l Amenity	None	None	None	
Net Adjustment (Total)		(X) - \$ 1,305,000	(X) - \$ 401,400	(X) - \$ 0
Adjusted Sale Price of Comparables		Net Adj. -17.0% Gross Adj. 23.5% \$ 6,390,000	Net Adj. 6.6% Gross Adj. 22.6% \$ 6,801,400	Net Adj. 0.0% Gross Adj. 0.0% \$ 0
Summary of Sales Comparison Approach: All the comparables are similar in lot size, aspect, condition, age, condition and location. After adjustments the comparables ranged from \$6,074,000 - \$6,801,400 with an average of \$6,351,500. With primary consideration given to sale comparables #1 - #4 because they are more recently closed sales and/or warranted lower overall adjustments, the market value of the subject property was determined to be \$6,400,000 (rounded - see previous pages for additional comparables and attached addendum for expanded comment section).				
* Similar Usable Lot Size				
** Adjustment based on Usable Lot Size Estimate				

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Kogod, Pltf
14476

07990

Residential Appraisal Report

SF011609
File No. SF011609

Scope of Work, Assumptions and Limiting Conditions

Scope of work is defined in the Uniform Standards of Professional Appraisal Practice as "the type and extent of research and analyses in an assignment." In short, scope of work is simply what the appraiser did and did not do during the course of the assignment. It includes, but is not limited to, the extent to which the property is identified and inspected, the type and extent of data researched, the type and extent of analyses applied to arrive at opinions or conclusions.

The scope of this appraisal and ensuing discussion in this report are specific to the needs of the client, other identified intended users and to the intended use of the report. This report was prepared for the sole and exclusive use of the client and other identified intended users for the identified intended use and its use by any other parties is prohibited. The appraiser is not responsible for unauthorized use of the report.

The appraiser's certification appearing in this appraisal report is subject to the following conditions and to such other specific conditions as are set forth by the appraiser in the report. All extraordinary assumptions and hypothetical conditions are stated in the report and might have affected the assignment results.

1. The appraiser assumes no responsibility for matters of a legal nature affecting the property appraised or title thereto, nor does the appraiser render any opinion as to the title, which is assumed to be good and marketable. The property is appraised as though under responsible ownership.
2. Any sketch in this report may show approximate dimensions and is included only to assist the reader in visualizing the property. The appraiser has made no survey of the property.
3. The appraiser is not required to give testimony or appear in court because of having made the appraisal with reference to the property in question, unless arrangements have been previously made thereto.
4. Whether all, or any part of the content of this report, copy or other media format (including conclusions as to the property value), the identity of the appraiser, professional designations, or the firm with which the appraiser is connected, shall be used for any purposes by anyone but the client and other intended users as identified in this report, nor shall it be conveyed by anyone to the public through advertising, public relations, news, radio, or other media, without the written consent of the appraiser.
5. The appraiser will not disclose the contents of this appraisal report unless required by applicable law or as specified in the Uniform Standards of Professional Appraisal Practice.
6. Information, estimates, and opinions included in the appraisal, and contained in the report, were obtained from sources considered reliable and believed to be true and correct. However, no responsibility for accuracy of such items furnished to the appraiser is assumed by the appraiser.
7. The appraiser assumes that there are no hidden or unapparent conditions of the property, subsoil, or structures, which would render it more or less valuable. The appraiser assumes no responsibility for such conditions, or for engineering or testing, which might be required to discover such factors. This appraisal is not an environmental assessment of the property and should not be considered as such.
8. The appraiser specializes in the valuation of real property and is not a home inspector, building contractor, structural engineer, or similar expert, unless otherwise noted. The appraiser did not conduct the intensive type of field observations of the kind intended to seek and discover property defects. The viewing of the property and any improvements is for purposes of developing an opinion of the defined value of the property, given the intended use of this assignment. Statements regarding condition are based on surface observations only. The appraiser claims no special expertise regarding issues including, but not limited to: foundation, mold/moisture, basement moisture problems, wood decay (for other) insects, pest infestation, radon gas, lead based paint, mold or environmental issues. Unless otherwise indicated, mechanical systems were not activated or tested.

This appraisal report should not be used to disclose the condition of the property as it relates to the presence/absence of defects. The client is invited and encouraged to employ qualified experts to inspect and address areas of concern. If negative conditions are discovered, the opinion of value may be affected.

Unless otherwise noted, the appraiser assumes the components that constitute the subject property improvement(s) are fundamentally sound and in working order.

Any viewing of the property by the appraiser was limited to readily observable areas. Unless otherwise noted, attic and crawl space areas were not accessed. The appraiser did not move furniture, floor coverings or other items that may restrict the viewing of the property.

9. Appraisals involving hypothetical conditions related to completion of new construction, repairs or alterations are based on the assumption that such completion, alteration or repairs will be completed prior to sale.

10. Unless the intended use of this appraisal specifically includes issues of property insurance coverage, this appraisal should not be used for such purposes. Reproduction or replacement cost figures used in the cost approach are for valuation purposes only, given the intended use of the assignment. The Definition of Value used in this assignment is unlikely to be consistent with the definition of Insurable Value if property insurance coverage is used.

11. The ACI General Purpose Appraisal Report (GPAPR™) is not intended for use in transactions that require a Fannie Mae 1004/Freddie Mac 70 form, also known as the Uniform Residential Appraisal Report (URAR).

Additional Comments Related To Scope of Work, Assumptions and Limiting Conditions Additional Limiting Conditions:

12. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing this appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.

13. This appraisal report is intended for use by the client for litigation purposes only. This report is not intended for any other use.

SCOPE OF WORK: The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.

Residential Appraisal Report

SF011609
File No. SF 011609

Appraiser's Certification

The appraiser certifies that, to the best of the appraiser's knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The appraisal, analysis, opinions, and conclusions are based only on the reported information and being conditions and are the appraiser's personal, impartial, and unbiased professional judgment, opinions, and conclusions.
3. The appraiser has no present or prospective interest in the property that is the subject of this report and has no personal interest with respect to the parties involved.
4. The appraiser has no bias with respect to the property that is the subject of this report and the parties involved with this assignment.
5. The appraiser's engagement in this assignment was not contingent upon developing or realizing predetermined results.
6. The appraiser's compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the client, the lender, the borrower, the appraisal user, or any other person associated with the transaction of this appraisal.
7. The appraiser's analysis, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
8. Unless otherwise noted, the appraiser has made a personal inspection of the property that is the subject of this report.
9. Unless noted below, no one provided significant and proper appraisal assistance to the appraiser during this certification. Significant and proper appraisal assistance provided by:
10. I have, at a minimum, developed and reported this appraisal in accordance with the scope of work requirements stated in this appraisal report.
11. I performed a complete visual inspection of the subject property. I reported the condition of the improvements in fact, specific items. I identified and reported the physical deficiencies that could affect the usability, soundness, or structural integrity of the property.
12. I have knowledge and experience in appraising this type of property in this market area.

Additional Certifications:

13. I developed my opinion of the market value of the subject property that is the subject of this report based on the Sales Comparison Approach to Value. I have adequate comparable market data to develop a reliable Sales Comparison Approach for this appraisal assignment.
14. I selected and used comparable sales that are locationally, physically, and functionally the most similar to the property.
15. I have reported adjustments to the comparable sales that reflect the market's reaction to the differences between the subject property and the comparable sales.
16. I verified, from a disinterested source, all information in this report that was provided by parties who have a financial interest in the sale or financing of the subject property.
17. I am aware of, and have access to, the necessary and appropriate public and private data sources, such as multiple listing services, tax assessment records, public land records and other such data sources for the area in which the property is located.
18. I obtained the information, estimates, and opinions furnished by other parties and expressed in this appraisal report from reliable sources that I believe to be true and correct.
19. I have not knowingly withheld any significant information from this appraisal report and, to the best of my knowledge, all statements and information in this appraisal report are true and correct.
20. I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limited conditions in this appraisal report.

Definition of Value: ☒ Market Value ☐ Other Value:

Source of Definition: Uniform Standards of Professional Appraisal Practice (USPAP)

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

ADDRESS OF THE PROPERTY APPRAISED:

9716 Oak Pass Road
L.A./Beverly Hills, CA 90210

EFFECTIVE DATE OF THE APPRAISAL: January 30, 2016

APPRAISED VALUE OF THE SUBJECT PROPERTY \$ 6,400,000

APPRAISER

Signature:

Name: Marc Herman

State Certification #: SA0 022834

or License #

or Other (describe):

State: CA

Expiration Date of Certification or License: 09-11-16

Date of Signature and Report: February 8, 2016

Date of Property Viewing: July 1, 2015 (Full) / January 30, 2016 (Curb)

Degree of property viewing:

☒ Interior and Exterior ☒ Exterior Only ☐ Did not personally view

SUPERVISORY APPRAISER

Signature:

Name:

State Certification #

or License #

State:

Expiration Date of Certification or License:

Date of Signature:

Date of Property Viewing:

Degree of property viewing:

☐ Interior and Exterior ☐ Exterior Only ☐ Did not personally view

par

Printed name and title of appraiser and supervisor on page 4 of 4

This form complies with the requirements of the California State Board of Appraisal, and is subject to the provisions of the California State Board of Appraisal, and is subject to the provisions of the California State Board of Appraisal.

Kogod, Pltf
14478

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Neighborhood Description

The subject property is located in the Beverly Hills Post Office/Beverly Park Adjacent area in the City and County of Los Angeles on a gated private street known as "Celebrity Row". This section of Los Angeles is located in the upper Benedict Canyon area adjacent to or near the communities of Celebrity Row, Beverly Park, Beverly Hills, Beverly Glen and Franklin Canyon. The immediate area consists primarily of single family residences with commercial properties on some of the primary traffic arteries. The maintenance levels in this area appear to be primarily average to very good.

All supporting facilities are conveniently located with shopping, parks, and schools all within a one to three mile radius. The subject property is also proximate to necessary support facilities, highways and freeways (405). Additionally, the subject is proximate Santa Monica National Park and Recreation Center (1/2 mile east), Beverly Glen Park (1 mile west), Bel Air Country Club (3 miles southwest) and Los Angeles Country Club (3 miles south).

Neighborhood Market Conditions

After a review of the current listings, the most recent sales, the statistical information from MLS, Core Logic, and conversations with knowledgeable brokers, it appears that values have leveled off following a period of decline. While the subject did enjoy rapid appreciation from the end 2001 to the beginning of 2005 due to the current shortage of available inventory coupled with the historically low interest rates for available financing, this has been followed by a slow down due to sub-prime lending practices and an increase in foreclosures. However, after analyzing the sales utilized as well as other market factors and current listings, the market appears to have leveled off and a recovery has been underway for the past few years as values have been gradually and steadily increasing for the past few years. Therefore, no time adjustments appear to be warranted. The average marketing time for the sale comparables utilized in this report was approximately 30 days. If competitively priced, the exposure time for the subject is three to six months to adequately market the property.

Market concessions and buy-downs are usually limited to the seller paying a percentage of the buyer's non-recurring closing costs. Financing is usually "best available" from lending institutions.

Site Comments

The subject is located in the City and County of Los Angeles. According to Public Records, the site size is 53,143 SF. The subject site is at street grade, slopes downward to the rear of the site and conforms to the neighborhood. No adverse easements or encroachments were evident at the time of the inspection. A preliminary title report was not reviewed and no warranties are made on same. No environmental hazards were noted at the time of the inspection and no warranties are made on same.

Condition Of The Improvements

The subject home is of very good quality and is in very good average overall condition (see Improvement Comments).

Legal Description

A Portion of Lot 4 of T.J.S., R. 16 W. (please consult a Title Report for a complete Metes and Bounds Description). The subject property is also identified by the Los Angeles County Assessor's Office as APN #4384-007-050.

Physical, Functional and External Depreciation

Physical depreciation was calculated using the Economic Age-Life Method. Construction costs were taken from Marshall and Swift Valuation Service. No functional or external depreciation was noted at the time of inspection.

Conditions Of The Appraisal

The subject was appraised under an "Extraordinary Assumption". A full inspection was performed on the subject on July 1, 2015 and a curb inspection was performed on January 30, 2016. The subject was appraised under the "Extraordinary Assumption" that there has been no change in the subject improvements since the full inspection that would affect the appraised value.

Since this report is summary in nature, the opinion conveyed is intended to comply with the reporting requirements set forth under the Standards Rule of USPAP. As such, it presents only summary discussions of the reasoning that was utilized to arrive at the value conclusion (the supporting documentation is retained in the appraiser's files). Additionally, if access to a comparable is not available or if there is a substantial change to a comparable since the time of the transaction or if the picture taken during the fieldwork is not representative of the comparable, the MLS picture will be utilized as it best represents the overall sale at the time of the transaction and the picture taken during the fieldwork will be retained in the appraisal file.

Final Reconciliation

The Sales Comparison Approach is given the most emphasis, as it reflects the actions of both the buyers and sellers. The Cost Approach adds support but was not given consideration in the value determination due to the difficulty in estimating accrued depreciation. The Income Approach is not applicable due to insufficient relevant data.

Sales Comparison Comments

A detailed search was performed in the immediate neighborhood of the subject for recently closed sales, utilizing Core Logic, MLS, and knowledgeable brokers. After analyzing all of the data, good comparables were found which were determined to be the best available comparables and the most similar in quality, condition, age, design, appeal, site size, and location.

Square foot adjustments were made at \$200 per square foot. Bedroom adjustments were made at \$10,000 and bathroom adjustments were made at \$5,000 per half bath. Covered parking adjustments were made at \$10,000 per space, fireplace adjustments were made at \$2,000 and climate control adjustments were not warranted. Pool adjustments were not warranted. Spa, cabana/studio and guest house adjustments were made at \$10,000, \$25,000 and \$100,000 respectively. Effective age adjustments were made at \$250,000. Usable lot size adjustments were made at approximately \$50,000 per 1,000 square feet of usable lot size. View, location, appeal, quality and condition adjustments were based upon match pair analysis.

Our analysis of Location comparisons resulted in adjustments. In review of the comparables, an upward adjustment appears to be warranted to comparables #2, #3, #4, #7 and #8 for not being on a gated street which is considered to be less desirable in terms of location. All the remaining comparables are similar and are located on the subject's gated street.

Our analysis of Traffic comparisons resulted in adjustments. In review of the comparables, an upward adjustment appears to be warranted to comparables #8 for its adverse traffic influences which is considered to be less desirable. All the remaining comparables are similar and are like the subject home are not subject to an adverse traffic influence.

Our analysis of View comparisons resulted in adjustments. In review of the comparables, an upward adjustment appears to be warranted to comparables #1, #5, #6 and #7 for their partial or lack of view and downward to comparables #3 and #4 for superior city views. All the remaining comparables are similar and have very good canyon views.

Our analysis of Quality comparisons resulted in adjustments. In review of the comparables, an upward adjustment appears to be warranted to comparables #1 for inferior quality and downward to comparables #4 and #7 for superior overall quality. All the remaining comparables are similar in quality.

All comparables are good indicators of market value. Primary consideration was given to comparables #1 - #4 because they warranted fewer overall adjustments and/or are more recently closed sales.

Improvement Comments

The subject is a Contemporary style home of very good quality and is in very good overall condition. The home was originally constructed in 2013, is extremely well maintained by the current owner and has an effective age of 2 years. The subject has multi-zone central air and heat and a two car attached garage. Additionally, the subject has many high quality features which include but are not limited to recessed lighting, security system with cameras, fire system with sprinklers and being hard wired for multi-media throughout the home including home theatre as well as being designed to have the panoramic canyon views throughout most of the home (see attached photo pages).

The house is accessed via the foyer which is located on the middle (main level). The foyer has tile flooring and leads to the living room which has tile flooring and a double sided fireplace through to the master retreat. The dining room is located off the living room and has tile flooring and French doors with access to the rear patios and decks. The master retreat is also located off the living room and has vaulted ceilings with access to the upstairs master suite. Additionally, there is a den located off the ground floor of the master retreat as well as a family room located off the kitchen currently utilized as a home theatre.

The kitchen is located off the family and dining rooms and has tile flooring, doors with a stained beach front entrance to the in-ground pool, granite countertops with granite back splash, chef's island, high-end Formica cabinetry and stainless steel built-in appliances which include full size Sub-zero refrigerator/freezer, Thermador microwave, Thermador dishwasher, Zephyr fan/hood, Thermador stovetop and a garbage disposal. Additionally, there is a service porch area with laundry hook-ups and skylight as well as a hallway with plexiglass floor panels with a view of the pool below (see attached photo pages).

The subject home has four bedrooms and 4.50 bathrooms (the master bed and bath are located on the upper level and 1 bedroom and bath are located on the lower level). The bedrooms have wall or walk-in-closets and hardwood flooring. Additionally, the master bedroom has access to two large deck areas, large walk-in-closet as well as distressed hardwood flooring. The bathrooms have tile flooring, tile wainscot, granite countertops, granite back splash, wood cabinets and standard fixtures. Additionally, the master bath has high end Formica cabinetry, double shower with raindrop shower heads as well as a large bath tub fixture.

The home has a smooth stucco exterior and a composition roof. There is exterior lighting, multiple rear patios and decks as well as a two car attached garage. The subject home has a secured gated entrance with concrete driveway, in-ground pool with beach front staired entrance directly from the kitchen as well as the aforementioned very good unobstructed panoramic canyon view (see attached photo pages). Appeal and marketability are good. No unfavorable factors were noted at the time of inspection.

USPAP AND FIRREA ADDENDUM

Purpose and Function of the Appraisal

The purpose of the appraisal is to estimate the Fair Market Value of the Subject Property as of the date of this report. The function of the report and its conclusion are for litigation purposes only.

Date of the Appraisal

The date of this appraisal report and the date of preparation coincide unless otherwise disclosed in this report.

Scope of the Appraisal

The appraiser has completed his or her "due diligence" as required or deemed necessary to:

1. Complete this appraisal (unless otherwise disclosed) in compliance with the Competency Provision of USPAP;
2. Adequately identify those market conditions and trends, regional and local, which may impact the appraised property;
3. Identify private and public impediments (existing or foreseeable), restricting the free use and enjoyment of the appraised property;
4. Assemble, validate, assess the quantity and quality of the sales data supporting the Cost Approach, the Sales Comparison Approach, and the Income Approach (where applicable). Unless otherwise stated, appraisals of single family residences (attached or detached) will not incorporate the Income Approach to Value. It is this appraiser's opinion that properties of this nature are not generally purchased for income purposes. Thus, this approach has only nominal applicability. The appraiser has utilized replacement cost estimates from Marshall & Swift. The appraiser has investigated sales data available through various private and public sources, such as the appraiser's own files, multiple listing services, Core Logic (formerly Experian) and reports of the public records.
5. Obtain proforma information and examine plans and cost breakdowns for proposed projects.
6. Identify all transfers of title of the subject within the past three years and report on same. See Sales History.
7. Identify and disclose the contribution to the Fair Market Value (if any) of personal property and any other intangibles.
8. Determine the extent of physical deterioration, functional, and economic obsolescence. While the appraiser's estimates are subjective, they are the conclusions of a thorough interior, exterior, and neighborhood inspection with due regard to the identification and quantification of requisite conditions.
9. Estimate the land value. Due to the substantially fully-developed nature of many neighborhoods, the appraiser may establish the site value through a process of abstraction wherein an estimate of the fully depreciated replacement cost of a recent sale is subtracted from the value of the site.
10. Quantify the necessary adjustments of the comparable sales presented. The adjustments made on the supporting analysis were based upon the experiences of the appraiser wherein properties substantially similar except for a single characteristic are compared to arrive at a reliable estimate of value that the Market has placed upon that characteristic. The aggregate of these experiences provides a guideline upon which the appraiser adjusts the comparables to the subject property being appraised.

Competency of the Appraiser

The appraiser has the appropriate knowledge and experience required to competently complete this assignment.

Rents and Vacancies

Any income analysis discussed in this report is based on current supported market rents.

Previous Appraisals

USPAP requires that we disclose any other reports we have prepared on the subject property. This is an update to a previous report we prepared on the subject property for the same client.

Marketing Time

It is the opinion of your appraiser that the marketing time for the subject property would be three to six months, depending on price, exposure and other marketing factors. This marketing time is based upon an analysis of the past sales within the community in the past twelve months, and discussions with knowledgeable brokers in the subject area.

Deductions and Discounts

Deductions and discounts are not typical in the present resale market and, therefore, have not influenced market value.

USPAP Certification

This appraisal assignment was not based upon a requested minimum valuation or specific valuation or approval of a loan. Employment of the appraiser was not conditioned upon the appraisal producing a specific value or value within a given range. Neither employment nor compensation are based upon approval of any related loan application. My analyses, opinions, and conclusions were developed and this report has been prepared in conformity with the Uniform Standards of Professional Appraisers Practice (USPAP). The Departure Provision of USPAP was not utilized in the preparation of this report. This report also complies with the Office of the Controller of the Currency's (OCC) minimum appraisal standards.

Physical Depreciation

The subject's physical depreciation was calculated using the economic age-life method. The Marshall & Swift depreciation tables have been considered and were given secondary consideration in calculating depreciation.

Personal Property

Any personal property involved in the transaction has been excluded from the valuation of the real property. Should a transaction which includes personal property of sufficient value to affect the market value of the real property be evident, a separate assessment of the personal property or intangible items will be included.

Three Approaches to Value

The appraiser has made a reasonable effort to employ the three recognized approaches to value. As single family residences are less commonly purchased for investment purposes, the use of the Income Approach for valuation of the same will only be used:

- a. At the request of the client.
- b. When sufficient market evidence exists in a neighborhood to indicate that rental properties or investor purchases are common and measurable and the analysis of same contribute to the appraisal process.

Comparable Data

Sales have been verified through county records via Core Logic (formerly Experian) and MLS unless otherwise indicated in the appraisal report.

Sales History

The subject last sold on 12-04-14 for \$5,195,000 via document number 945659 (previous transfer noted on 11-06-07 for an undisclosed amount via document 2521478). There have been no sales since according to public records and no listings in the last 12 months per the MLS.

Limitation and Inspections

The appraiser assumes the purchaser is aware that (1) this appraisal does not serve as a warranty on the condition of the subject property, (2) it is the responsibility of the purchaser to examine the property carefully and to take all necessary precautions before signing a purchase contract, and (3) the estimate for repairs is a non-warranted opinion of the appraiser unless otherwise stated.

Environmental Risk Analysis

In this appraisal assignment, the existence of potentially hazardous materials used in the construction or maintenance of the building, such as the presence of ureaformaldehyde foam insulation and/or the existence of toxic waste, which may or may not be present on the property. The appraiser, however, is not qualified to detect such substances. The existence of ureaformaldehyde foam insulation or other potentially hazardous waste materials may have an effect on the value of the property. The appraiser urges the client to retain an expert in this field, if desired.

The appraiser assumes no responsibility for the possible presence of asbestos, radon, or other toxic hazardous materials on or about the property. It is possible that any "blown acoustic" finish on the ceilings contain asbestos, as might the wiring in the range, oven, fans and in other electrical appliances in the property.

The possible existence of sodium sulfate (which can damage underground piping and concrete slabs and foundations) in the soils under the subject improvements was not determined by the appraiser. No evidence of such damage was noticed unless specifically mentioned, and the appraiser assumes no responsibility for the possible presence of this substance or its effect on the improvements or value on the property.

The appraiser has no knowledge of and makes no representations concerning the structure's ability to withstand seismic stresses, and assumes no responsibility for such possible damage in the future.

Americans With Disabilities Act (ADA)

The Americans With Disabilities Act became effective January 26, 1992. The appraiser has not made a specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that the compliance survey of the property together with a detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the Act. If so, this fact could have a negative effect upon the value of the property. Since the appraiser has no direct evidence relating to this issue, possible noncompliance with the requirements of ADA was not considered in estimating the value of the property.

Personal Inspection

The appraiser has made a personal inspection of the subject site.

Professional Assistance

No one other than the undersigned has contributed significant professional assistance in the preparation of this appraisal report.

Neighborhood Analysis

The marketability of the neighborhood appears to be stable at this time. Properties that are exposed to the market and are competitively priced appear to sell in a reasonable period of time.

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analysis, opinions and conclusions are limited only by the reported assumptions and limiting conditions and are my personal unbiased professional analysis, opinions and conclusions.
3. I have no present or prospective interest in the property that is the subject of this property and I have no personal interest or bias with respect to the parties involved.
4. My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
5. My analysis, opinions and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice expressly including the:

- | | |
|----|--|
| a) | Ethics Provision - (Prohibited Influences) |
| b) | Competency Provision |
| c) | Departure Provision |
| d) | Self Containment |

APPRAISER ACKNOWLEDGEMENT

Appraiser acknowledges and agrees, in connection with electronic submission of appraisals, as follows:

This appraisal complies with USPAP requirements.

The software utilized by Appraiser to generate the appraisal protects signature security by means of a digital signature security feature for each appraiser signing the report, and each appraiser maintains sole control of their related signature through a password, hardware device, or other means.

Adobe's Distiller software or equivalent is utilized by Appraiser to transmit this encrypted pdf-formatted appraisal.

At a minimum, the software contains the following security measures:

- Identifies transmission errors during the transmission process and
- Confirms date, time, and quantity of data submitted by Appraiser and the date, time and quantity of data received by the lender/client and
- Secures data from editing by means of a password, hardware device, or other means that remains in the sole control of the transmitting appraiser.

All such transmissions shall be routed only to the client at the e-mail address provided in the assignment request at the time the order was placed, unless subsequently directed otherwise by the client. Appraiser agrees that no such subsequent transmission will result in additional fees billed to the client, unless agreed to by the client before said subsequent transmission.

No duplicate transmission of this report will be made and no delivery of a hard copy of this report will be made, until appraiser has received the client's written instruction thereto.

SINGLE FAMILY COMPARABLE RENT SCHEDULE

This form is intended to provide the appraiser with a familiar format to estimate the market rent of the subject property. Adjustments should be made only for items of significant difference between the comparables and the subject property.

SF#1509
SF#1509

ITEM	SUBJECT	COMPARABLE NO. 1	COMPARABLE NO. 2	COMPARABLE NO. 3
Address	9716 Oak Pass Road L.A./Beverly Hills, CA	2228 Sunnyside Drive L.A./Beverly Hills, CA	9544 Oak Pass Road L.A./Beverly Hills, CA	3002 Hutton Place L.A./Beverly Hills, CA
Proximity to Subject		0.45 miles SE	0.38 miles SE	0.65 miles NE
Date Lease Begins	N/A	08-01-15	08-05-15	08-10-15
Date Lease Expires	N/A	N/A	N/A	N/A
Monthly Rent	\$ 25,808	\$ 14,500	\$ 16,509	
Less: Utilities	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Furniture	\$ Not Furnished	\$ Furnished 2000	\$ Furnished 2000	\$ Furnished 2000
Adjusted Monthly Rent	\$ 25,808	\$ 12,500	\$ 14,500	
Date Source	Inspection & Public Records	APN #4384-032-015 MLS #15-922769	APN #4384-006-014 MLS #15-902673	APN #4385-018-007 MLS #15-088479
RENT ADJUSTMENTS	DESCRIPTION	+/- Adjustment	DESCRIPTION	+/- Adjustment
Rent	Existing Lease		Existing Lease	
Location/View	Gated Very Good Cn	+2,000	Gated Interior	+2,000
Design and Appeal	Very Good Very Good		Similar Interior	+1,000
Age/Condition	A-3 / E-3 Very Good		A-52 / E-Inf. Similar	
Above Grade	10' 4" 4.50	-400	10' 4" 3.00	-200
Below Grade	13' 8" 7.50	-300	8' 4" 3.00	+200
Gross Living Area	5,728 sq ft	-6,044	2,828 sq ft	+4,350
Other (e.g., Basement, etc.)	2 Car Garage	-100	2 Car Garage	
Other	Pool	-100	Pool/Spa	+500
Net Adj. (Total)		4,904	8,050	5,516
Indicated Monthly Market Rent	\$ 20,904	\$ 20,006	\$ 20,550	\$ 20,018

Comments on market data, including the range of rents for single family properties, an estimate of vacancy for single family rental properties, the general trend of rents and vacancy, and support for the above adjustments. (Rent concessions should be adjusted to the market, not to the subject property.)


The rental comparables above were the most recent available for comparison purposes. All the comparables are considered to be good indicators of potential market rent for the subject property. The marketing time for the rental comparables utilized ranged from 40 to 115 days with an average of 73 days on the market.

Size adjustments were made at approximately \$1.50 per square foot. Bedroom adjustments were made at \$100 and bathroom adjustments were made at \$100 per bathroom. Fireplace adjustments were made at \$50, pool adjustments were made at \$500, spa adjustments were made at \$100, covered parking adjustments were made at \$100 per space, location adjustments were made at \$2,000 and HVAC adjustments were not warranted. Condition, location, quality, view, design and appeal adjustments were based upon match pair analysis.

Final Reconciliation of Market Rent: After adjustments the rental comparables ranged from \$20,006 to \$21,305 with an average of \$20,383. With primary consideration given to comparables #1, #2, #3 and #5 because they are signed leases and/or warranted lower overall adjustments and/or are located on the subject's gated street, the market rental rate for the subject property was determined to be \$20,900 unfurnished and \$22,000 furnished (rounded - see following page for additional comparables).

(U) - Unfurnished
(F) - Furnished

ESTIMATE THE MONTHLY MARKET RENT OF THE SUBJECT AS OF January 30, 2016 TO BE \$ 20,900 (U) \$22,000 (F)

APPRAISER:  SUPERVISORY APPRAISER (ONLY IF REQUIRED):

Name: Mark Herman Name: Date Report Signed: February 8, 2016 Date Report Signed: State Certification #: #AG 022934 State: CA State Certification #: State: Or State License #: State: Date Property Inspected: July 1, 2015 (Full) / January 30, 2016 (Curb) Date Property Inspected:

☐ Did ☐ Did Not Inspect Property

Kogod, Plt
14486

08000

SINGLE FAMILY COMPARABLE RENT SCHEDULE

This form is intended to provide the appraiser with a familiar format to estimate the market rent of the subject property. Adjustments should be made only for items of significant difference between the comparables and the subject property.

SF011609
SF011609

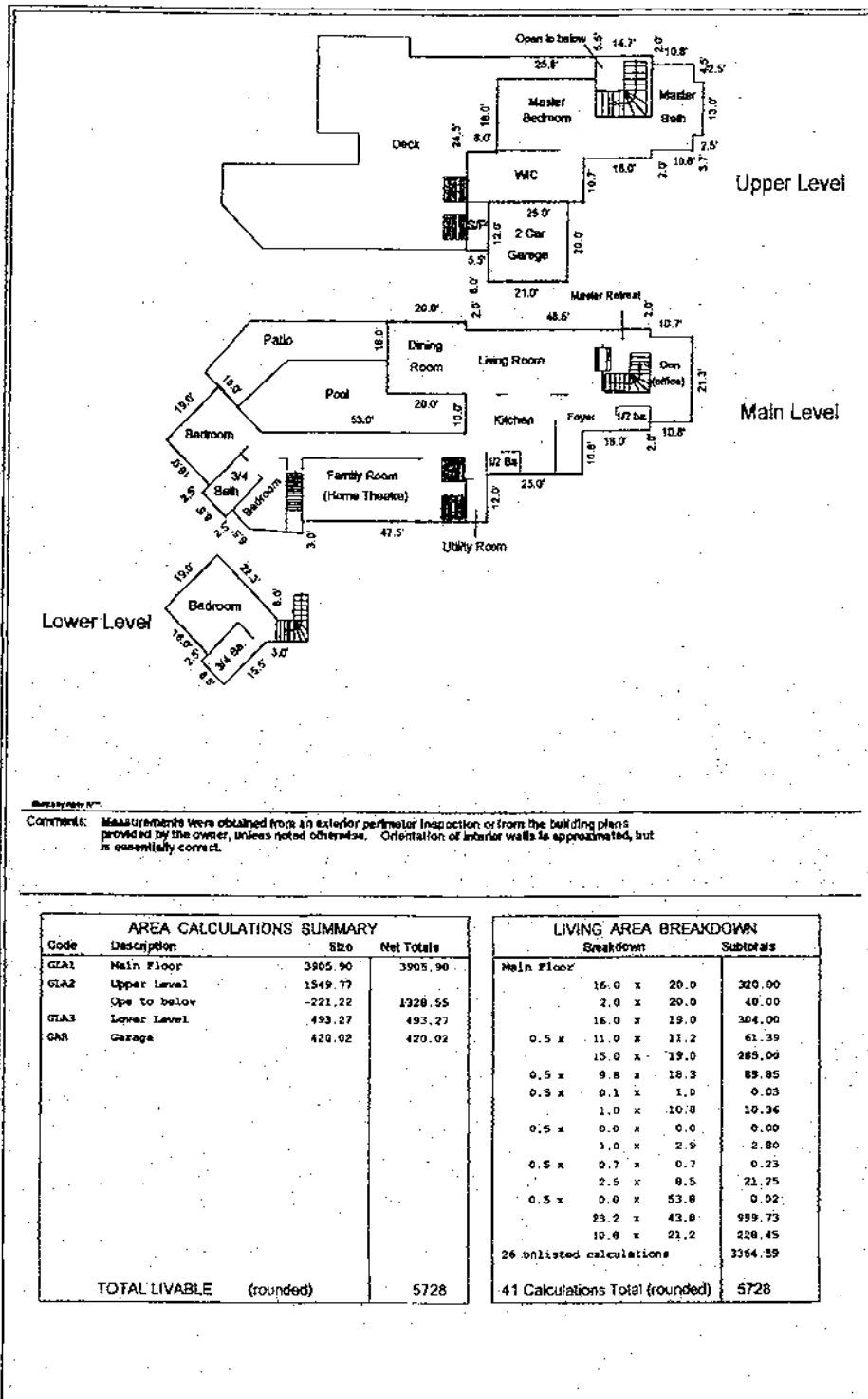
ITEM	SUBJECT	COMPARABLE NO. 4	COMPARABLE NO. 5	COMPARABLE NO. 6
Address	9716 Oak Pass Road L.A./Beverly Hills, CA	1324 Benedict Canyon Drive L.A./Beverly Hills, CA	9669 Oak Pass Road L.A./Beverly Hills, CA	1238 Benedict Canyon Drive L.A./Beverly Hills, CA
Proximity to Subject		1.51 miles SE	0.14 miles SE	1.80 miles SE
Date Lease Begins	N/A	06-30-15	Available for Lease	Available for Lease
Date Lease Expires	N/A	N/A/V	N/A	N/A
Monthly Rental	If Currently Rented: \$ N/A	\$ 15,000	\$ 20,000	\$ 18,000
Less: Utilities	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Furniture	\$ N/A	Not Furnished	Not Furnished	Furnished 2000
Adjusted Monthly Rent	\$ N/A	\$ 15,000	\$ 20,000	\$ 18,000
Data Source	Inspection & Public Records	APN #4356-011-006 MLS #15-907087	APN #4384-007-014 MLS #15-903485	APN #4356-027-030 MLS #15-975528
RENT ADJUSTMENTS	DESCRIPTION	(U) is adjustment	(U) is adjustment	(U) is adjustment
Rent	Existing Lease		Potential Lease Concession	Potential Lease Concession
Concessions			-1,000	-900
Location/View	Gated Very Good Cym	Not Gated/Traffic Inferior	Gated Similar	Not Gated Inferior
		+1,000 +2,000		+2,000 +2,000
Design and Appeal	Very Good Very Good	Similar Similar	Similar Similar	Similar Similar
Age/Condition	A-3 / E-3 Very Good	A-66 / E-Sim. Similar	A-61 / E-Sim. Similar	A-47 / E-Sim. Similar
Above Grade	Total: 4, 4.50	Total: 7, 7.50	Total: 8, 4, 3.75	Total: 8, 4, 4.50
Room Count	10	10	8	8
Gross Living Area	5,728 sq. ft.	4,275 sq. ft.	4,500 sq. ft.	4,125 sq. ft.
Other (e.g., basement, etc.)	2 Car Garage None	4 Car Garage Guest House	None Studio	2 Car Garage Similar
Other:	Pool 1 Fireplace	Pool 1 Fireplace	Tennis Court 3 Fireplaces	Pool/Spa 3 Fireplaces
		-200 -2,000	+200 -1,000	-100 -100
Net Adj. (total)		5,380	42	5,305
Indicated Monthly Market Rent		73.2 35.9 \$ 20,380	21.2 0.2 \$ 20,042	46.9 33.2 \$ 21,305
Comments on market data, including the range of rents for single family properties, an estimate of vacancy for single family rental properties, the general trend of rents and vacancy, and support for the above adjustments. (Rent concessions should be adjusted to the market, not to the subject property.)				
The rental comparables above were the most recent available for comparison purposes. All the comparables are considered to be good indicators of potential market rent for the subject property. The marketing time for the rental comparables utilized ranged from 40 to 116 days with an average of 73 days on the market.				
Size adjustments were made at approximately \$1.50 per square foot. Bedroom adjustments were made at \$100 and bathroom adjustments were made at \$100 per bathroom. Fireplace adjustments were made at \$50, pool adjustments were made at \$500, spa adjustments were made at \$100, covered parking adjustments were made at \$100 per space, location adjustments were made at \$2,000 and HVAC adjustments were not warranted. Condition, location, quality, view, design and appeal adjustments were based upon match pair analysis.				
After adjustments the rental comparables ranged from \$20,008 to \$21,305 with an average of \$20,383. With primary consideration given to comparables #1, #2, #3 and #5 because they are signed leases and/or warranted fewer overall adjustments and/or are located on the subject's gated street, the market rental rate for the subject property was determined to be \$20,000 unfurnished and \$22,000 furnished (rounded - see previous page for additional comparables).				
(U) - Unfurnished (F) - Furnished				

Kogod, Pltf
14487

08001

FLOORPLAN SKETCH

SF011608
File No. SF011609



Kogod, Pltf
14488

08002

DIMENSION LIST ADDENDUM

SF011609
File No. SF011609

GROSS BUILDING AREA (GBA)		5,728
GROSS LIVING AREA (GLA)		5,728
Area(s)	Area	% of GLA
Living	5,728	100.00
Level 1	3,900	68.19
Level 2	1,329	23.20
Level 3	493	8.61
Other	0	0.00
Basement	0	
Garage	420	

Area Measurements				Area Type						
Measurements	Factor	Total		Level 1	Level 2	Level 3	Other	Bsmt.	Garage	
20.00 x 18.00 x 1.00 =		320.00		X						
20.00 x 2.00 x 1.00 =		40.00		X						
18.00 x 18.00 x 1.00 =		304.00		X						
11.16 x 11.00 x 0.50 =		61.38		X						
18.00 x 15.00 x 1.00 =		285.00		X						
18.32 x 8.81 x 0.50 =		81.85		X						
0.86 x 0.07 x 0.50 =		0.03		X						
10.84 x 0.98 x 1.00 =		10.38		X						
2.83 x 0.98 x 1.00 =		2.80		X						
0.68 x 0.67 x 0.50 =		0.23		X						
8.50 x 2.50 x 1.00 =		21.25		X						
53.75 x 0.00 x 0.50 =		0.00		X						
43.00 x 23.25 x 1.00 =		999.75		X						
21.25 x 10.75 x 1.00 =		228.44		X						
25.00 x 10.75 x 1.00 =		268.75		X						
43.00 x 2.00 x 1.00 =		86.00		X						
46.00 x 5.50 x 1.00 =		253.00		X						
42.00 x 22.00 x 1.00 =		924.00		X						
13.00 x 2.50 x 1.00 =		32.50			X					
21.25 x 10.75 x 1.00 =		228.44			X					
24.50 x 5.50 x 1.00 =		134.75			X					
25.00 x 12.50 x 1.00 =		312.50			X					
22.50 x 18.00 x 1.00 =		405.00			X					
25.25 x 14.75 x 1.00 =		372.38			X					
18.75 x 3.25 x 1.00 =		61.06			X					
21.00 x 12.00 x 1.00 =		252.00			X					
21.00 x 8.00 x 1.00 =		168.00			X					
0.34 x 19.00 x 0.50 =		3.23				X				
22.33 x 0.39 x 0.50 =		4.39				X				
2.98 x 3.00 x 0.50 =		4.47				X				
2.47 x 1.24 x 0.50 =		1.53				X				
19.77 x 1.76 x 1.00 =		34.75				X				
19.01 x 15.66 x 1.00 =		297.70				X				
21.51 x 6.88 x 1.00 =		147.82				X				
0.34 x 19.00 x 0.50 =		3.23				X				
15.00 x 14.75 x 1.00 =		221.25			X					

Plot Area: 10.00 acres, 435,600 sq. ft.

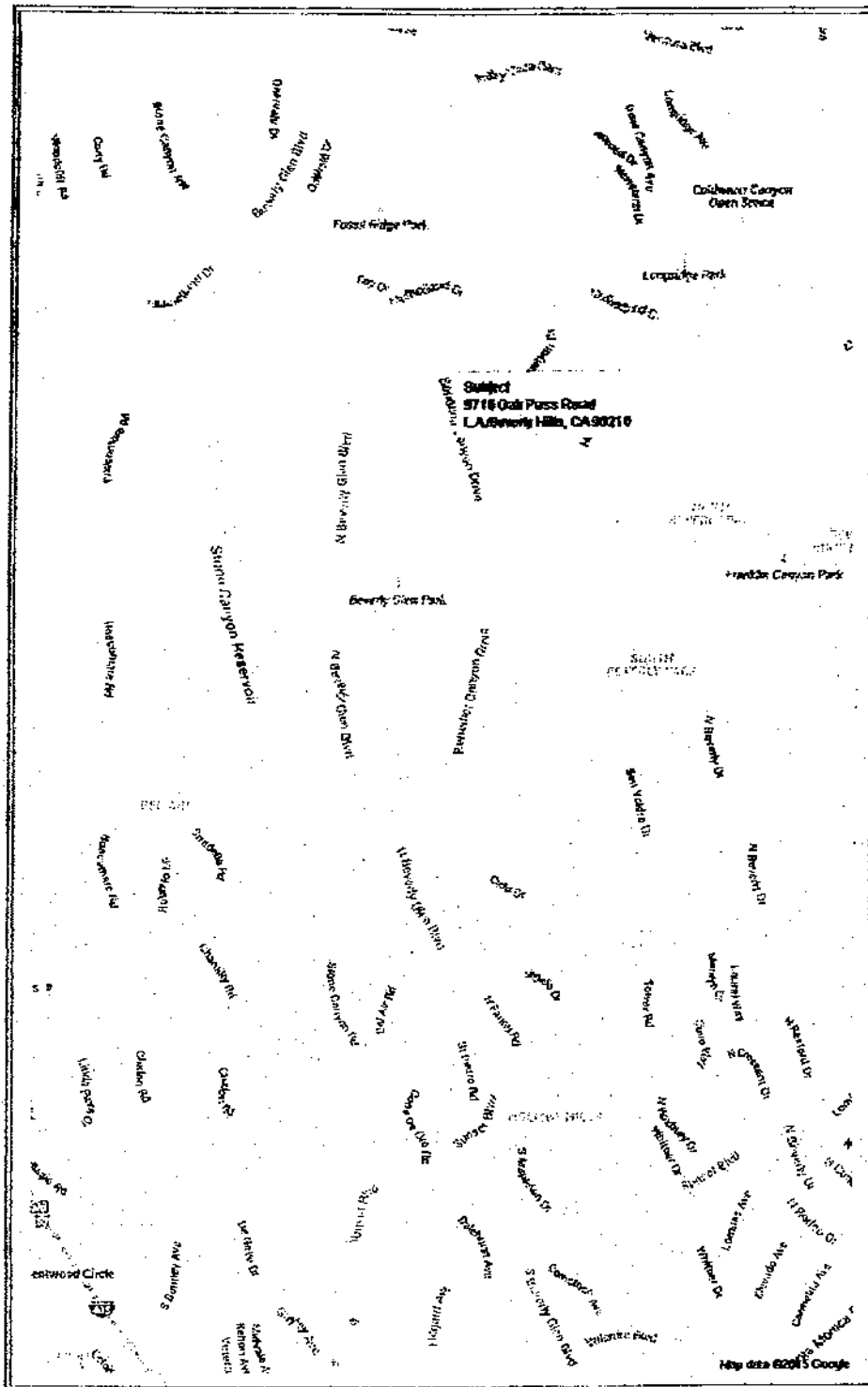
04/16/2011

Kogod, Pltf
14489

08003

LOCATION MAP

SF011609
File No. SF011609

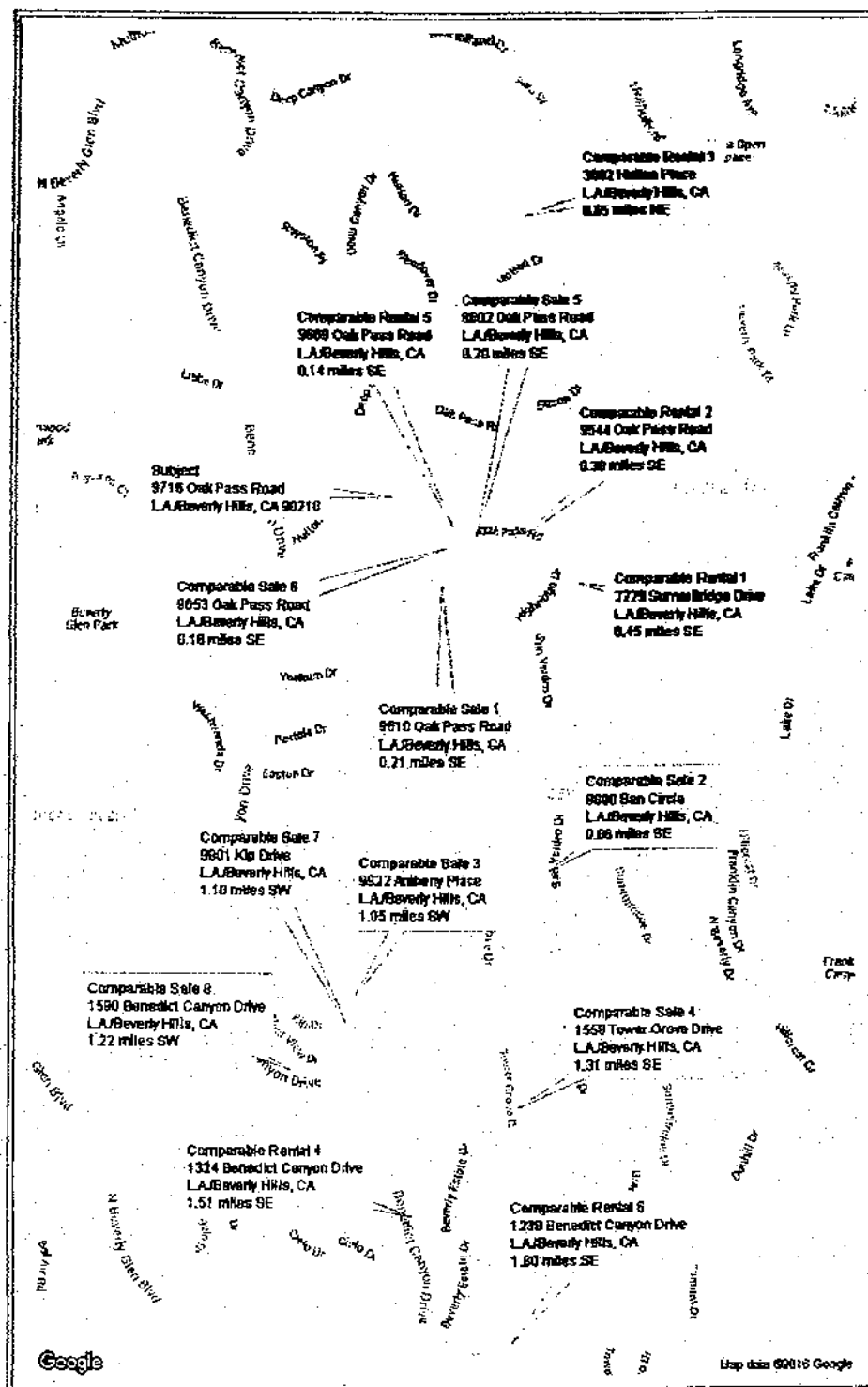


Kogod, Pltf
14490

08004

SALE COMPARABLE MAP

SF#11000
File No. SF#11000



Kogod, Pltf
14491

08005

ASSESSOR'S INFORMATION

SF011609
File No. SF011609

RealQuest.com ® - Report

Page 1 of 1

Property Detail Report

For Property Located At:
9718 OAK PASS RD, BEVERLY HILLS, CA 90210-1223CoreLogic
RealQuest Professional

Owner Information

Owner Name: WEISS JEFFREY MOENKA TRUST
Mailing Address: 9718 OAK PASS RD, BEVERLY HILLS CA 90210-1223 C289
Vesting Codes: 11 TR

Location Information

Legal Description: LAND DESC IN DOC 1442737, 20010000 POR OF LOT 4 IN SEC 2 T1S R19W
County: LOS ANGELES, CA APN: 4384-007-050
County Tract / Block: 2011.03 / E Subdivision:
Township-Range-Section: 18-18-03 Map Reference: /
Legal Block: 4 Tract #: /
Legal Block: C02 School District: LOS ANGELES
Market Area: School District Name:
Neighborhood Code: Municipality:

Owner Transfer Information

Recording/Sale Date: 12/04/2013 / 11/18/2013 Deed Type: GRANT DEED
Sale Price: 1714347
Document #: 1714347 1st Mlg Document #: /

Last Market Sale Information

Recording/Sale Date: 08/29/2013 / 08/07/2013 1st Mlg Amount Type: /
Sale Price: \$5,195,000 1st Mlg Int. Rate Type: /
Sale Type: FULL 1st Mlg Document #: /
Document #: 940869 2nd Mlg Amount Type: /
Deed Type: GRANT DEED 2nd Mlg Int. Rate Type: /
Transfer Document #: Price Per Sq Ft: 603.00
New Construction: Y Split/Spl. Sale:
Title Company: PROGRESSIVE TITLE COMPANY

Lender:

Seller Name: POGO DEV LLC

Prior Sale Information

Prior Rec/Sale Date: 11/09/2007 / 10/29/2007 Prior Lender: PREFERRED BK
Prior Sale Price: 2521478 Prior 1st Mlg Amt Type: \$2,280,000 /
Prior Doc Number: 2521478 Prior 1st Mlg Rate Type: / ADJ
Prior Deed Type: GRANT DEED

Property Characteristics

Gross Area: 6,344 Parking Type: Construction: CENTRAL
Living Area: Garage Area: Heat Type:
Tot Adj Area: Parking Spaces: Exterior wall:
Above Grade: Basement Area: Porch Type:
Total Rooms: Finish Basement Area: Patio Type:
Bedroom: 4 Pool: POOL
Bath(FR): 4 Air Cond: CENTRAL
Year Built / Est: 2013 / 2013 Style:
Fireplaces: 1 Foundation: Condition:
of Stories: Roof Material:

Other Improvements:

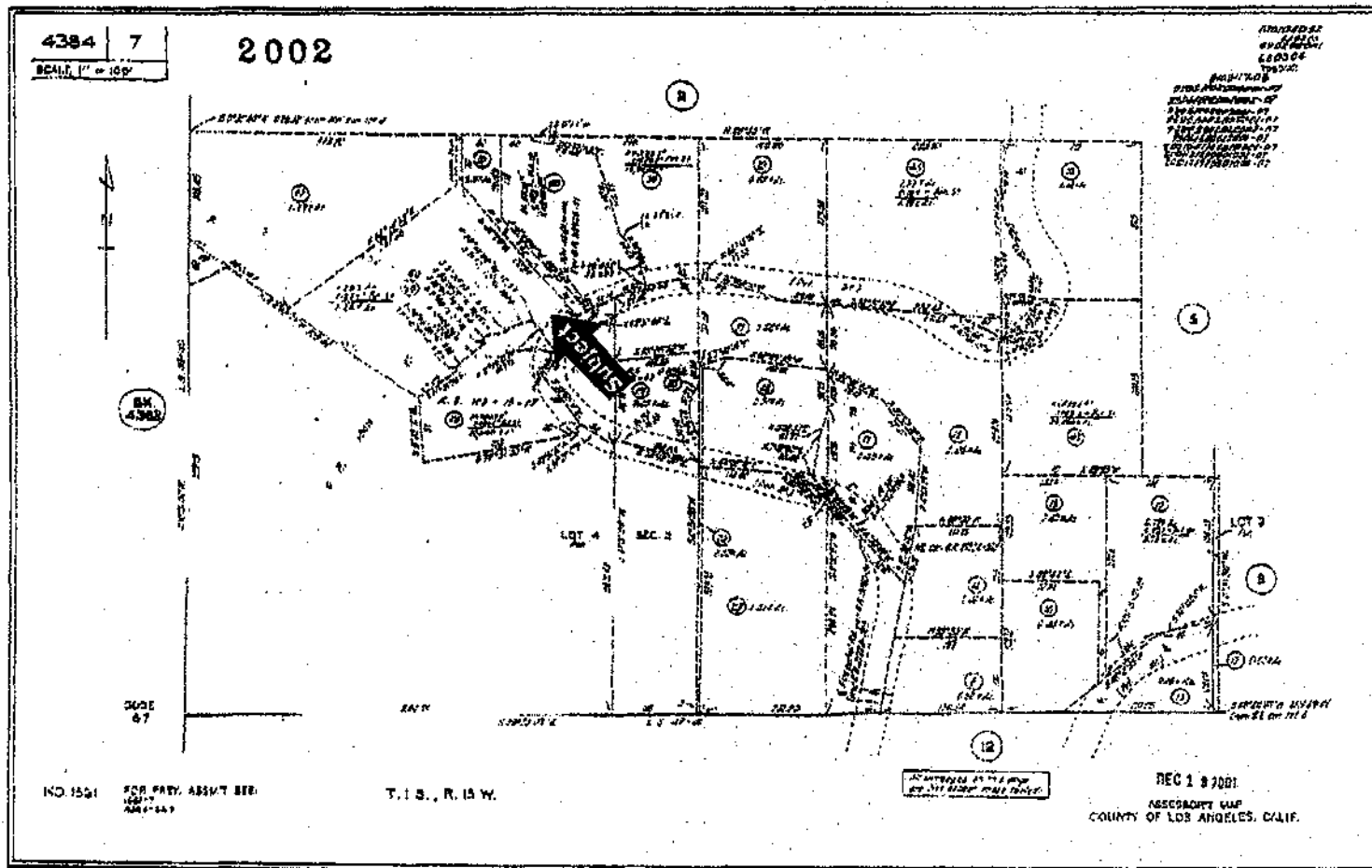
Site Information

Zoning: LAR540 Acre: 1.22 County Use: SINGLE FAMILY RESID
Lot Area: 33,157 Lot Width/Depth: x (0101)
Land Use: SFR Rate/Corner Units: / State Use:
Site Indicator: Water Type:
Tax Information: Sewer Type:
Total Value: \$5,212,851 Assessed Year: 2015 Property Tax: \$63,987.70
Land Value: \$2,222,400 Improved %: 39% Tax Area: 67
Improvement Value: \$2,990,451 Tax Year: 2015 Tax Exemption:
Total Taxable Value: \$5,212,851Kogod, Pltf
14492

08006

PLAN MAP

SPRINT 1983
FILE NO. SPRT 1983



Kogod, Puf
14493

08007

SUBJECT PROPERTY PHOTO ADDENDUM

SD 01 (SD9)
File No. SP011379



FRONT VIEW OF
SUBJECT PROPERTY

Date: January 30, 2016



REAR VIEW OF
SUBJECT PROPERTY



STREET SCENE

Kogod, Plt
14494

08008

SUBJECT PROPERTY PHOTO ALBUM

Sheet 1 of 2
File No. 12-11120



ADDITIONAL STREET
SCENE



DRIVEWAY SCENE

Kogod, Phil
14495

08009

SUBJECT PROPERTY PHOTO MONTAGE

SEP 11 2009
FILE NO. 1201 0079



GARAGE



VIEW

Kogod, Phil
14496

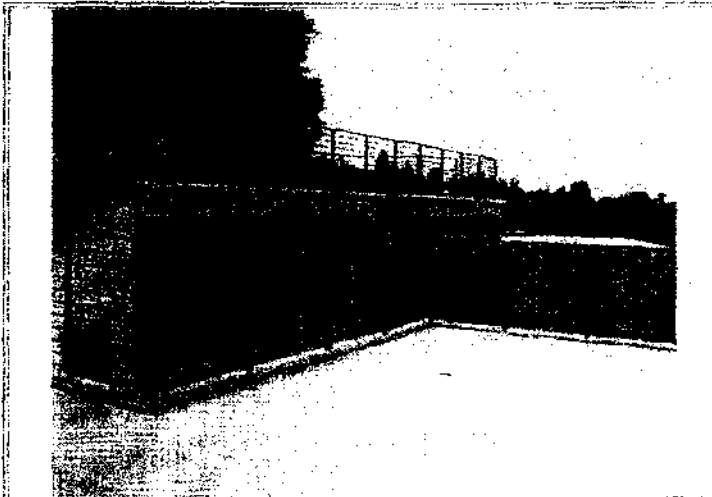
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SUBJECT PROPERTY PHOTO ADDRESS

15011649
File No. 3541100



POOL



DECKS



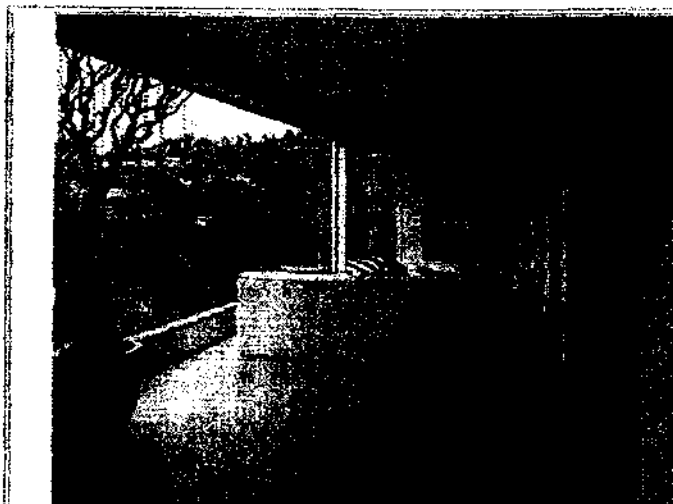
PORCH AREA

Kogod, Plt
14497

08011

SUBJECT PROPERTY PHOTO ADDENDUM

SC 17629
File No. SC 01600



LIVING ROOM



KITCHEN



DINING ROOM

Kogod, PH
14498

08012

SUBJECT PROPERTY PHOTO ADDRESS

19-01160
File No. 19-01160



MASTER BEDROOM



MASTER BEDROOM



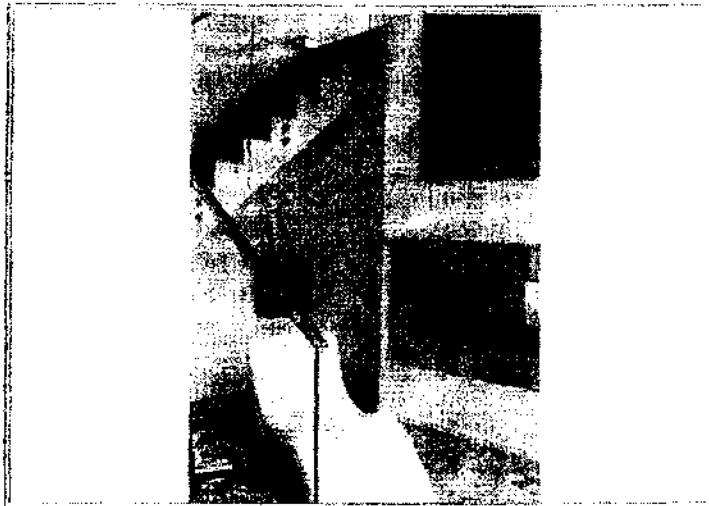
MASTER WIC

Kopod, PH
14499

08013

SUBJECT PROPERTY PHOTO ADDENDUM

CR 011605
File No. CR011779



MASTER RETREAT



MASTER BATH



MASTER BATH

Kogod, Phil
13500

08014

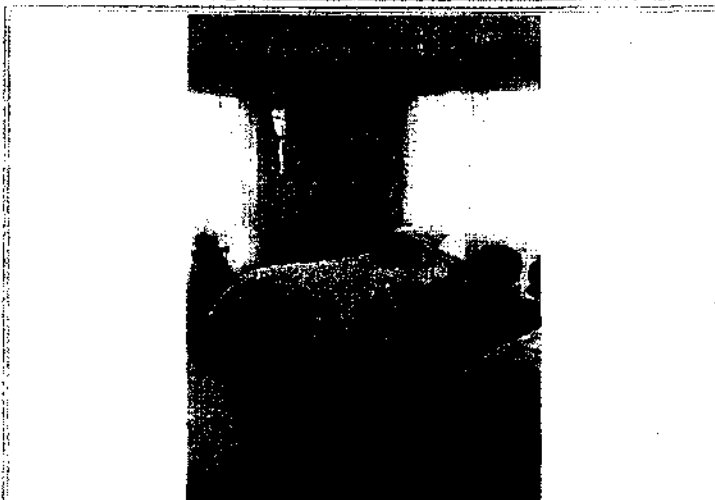
SUBJECT PROPERTY PHOTO ADDENDUM

OF 14 PAGES
DATE: 08/21/2015

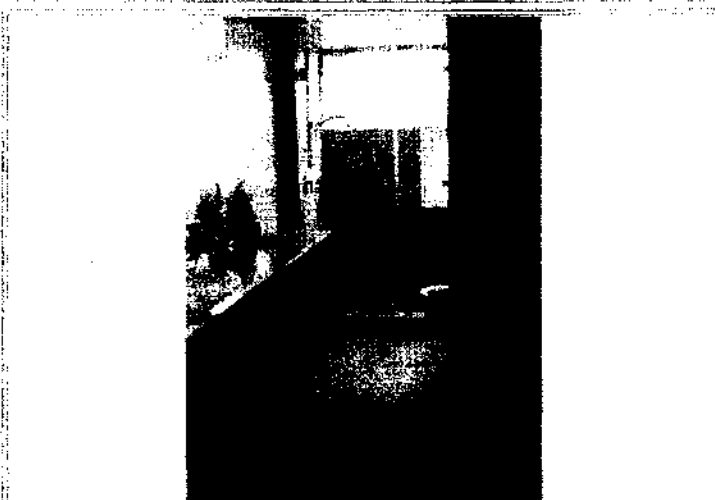
08015



DEMO OFFICE



TYPICAL BEDROOM



TYPICAL BATH

SOBRECT PROPERTY PHOTO APPENDIX

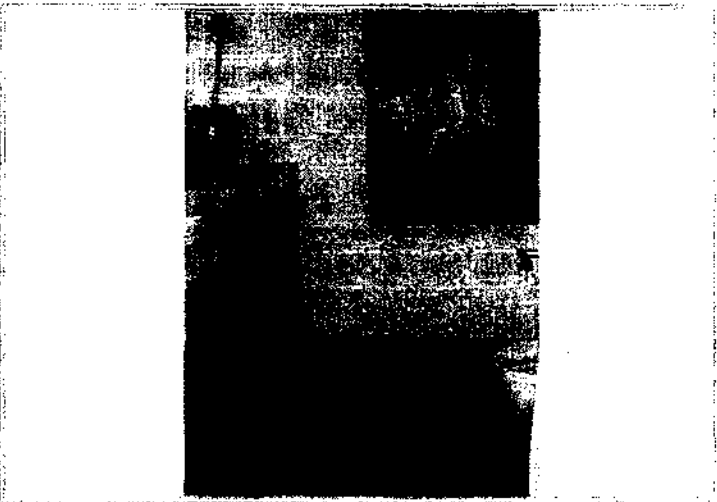
SECTION
FILE NO. 11-11-11-11



FOYER



HALLWAY



TYPICAL BATH

Kogod, Phil
14502

08016

COMPARABLE RENTALS PHOTO GALLERY

Sheet 1009
File No. 08-01028



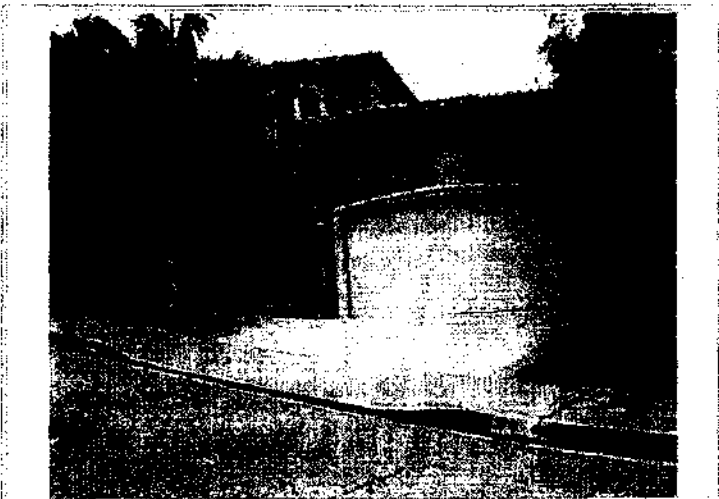
COMPARABLE RENTAL #1

2226 Sunningdale Drive
L.A. Beverly Hills, CA



COMPARABLE RENTAL #2

9544 Oak Hills Road
L.A. Beverly Hills, CA



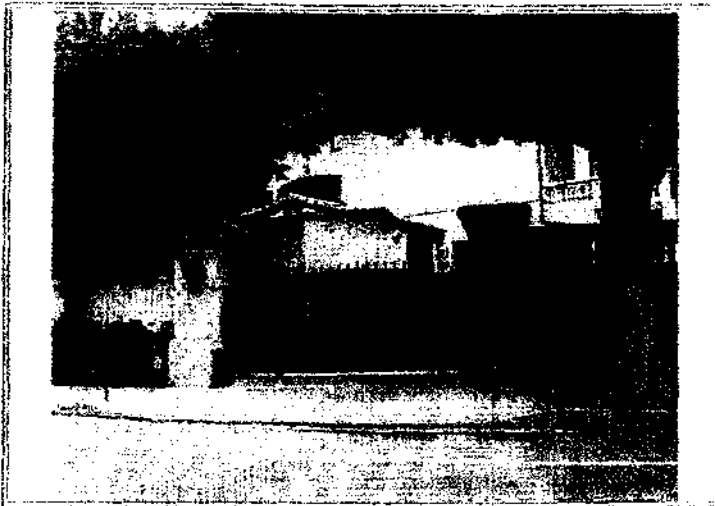
COMPARABLE RENTAL #3

1002 - Sunset Drive
L.A. Beverly Hills, CA

Kogod, Plt'
1450A

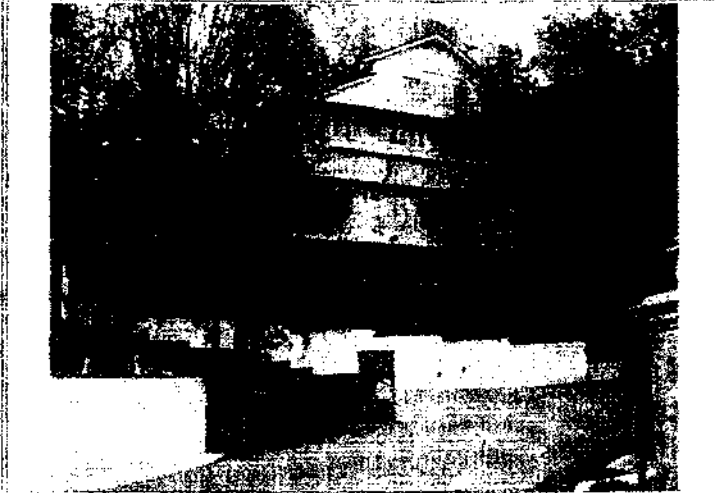
COMPARABLE RENTALS PHOTO APPENDIX

ST. LOUIS
Fire No. 2014-0000



COMPARABLE RENTAL #4

1204 Benedict Canyon Drive
Los Angeles Hills, CA



COMPARABLE RENTAL #5

9985 Oak Park Road
Los Angeles Hills, CA



COMPARABLE RENTAL #6

1208 Benedict Canyon Drive
Los Angeles Hills, CA

Kogod, PH
11501

08018

COMPARABLE PROPERTY PHOTO ADDENDUM

SEP 07 2025

10:00 AM, LFA11574



COMPARABLE SALE #1

9870 Oak Park Road
 L.A. Beverly Hills, CA
 Sale Date: 09-20-15
 Sale Price: \$3,400,000



COMPARABLE SALE #2

9890 San Onofre
 L.A. Beverly Hills, CA
 Sale Date: 11-17-15
 Sale Price: \$3,950,000



COMPARABLE SALE #3

9922 W. Thane Place
 L.A. Beverly Hills, CA
 Sale Date: 07-15-15
 Sale Price: \$3,970,000

COMPARABLE PROPERTY PHOTO ADDENDUM

Case No. 08-10000
File No. 08-10000



COMPARABLE SALE #4

1358 Tower Grove Drive
L.A. Beverly Hills, CA
Sale Date: 06-10-15
Sale Price: \$7,250,000



COMPARABLE SALE #5

9602 Oak Pass Road
L.A. Beverly Hills, CA
Sale Date: In Escrow
Sale Price: \$5,900,000



COMPARABLE SALE #6

9602 Oak Pass Road
L.A. Beverly Hills, CA
Sale Date: Current Listing
Sale Price: \$5,900,000

Kogod, Plt
14506

08020

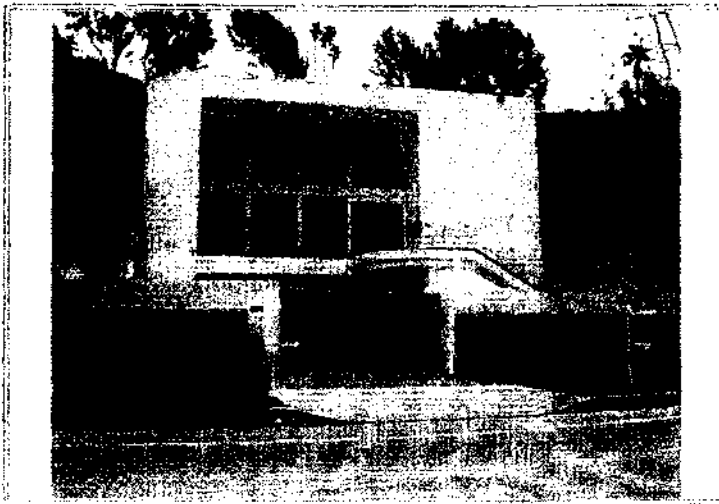
COMPARABLE PROPERTY PHOTO ADDRESS

SPOTSWOOD
FILE NO. SP 031907



COMPARABLE SALE #7

5901 Ivy Drive
E. A. Beverly Hills, CA
Sale Date: Current Listing
Sale Price: \$ 7,895,000



COMPARABLE SALE #8

1500 Sensitive Canyon Drive
E. A. Beverly Hills, CA
Sale Date: Current Listing
Sale Price: \$ 8,200,000

Kogod, Phil
14507

08021

APPRAISAL OF REAL PROPERTY

LOCATED AT

9716 Oak Pass Rd
Beverly Hills, CA 90210

Land Desc'n Doc 1442737, 20010808 Per Of Lot 4 In Sec 2 T1s R15w

FOR

Dennis Kogod

OPINION OF VALUE

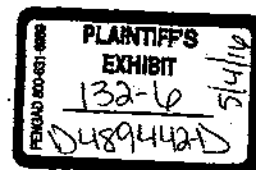
\$5,780,000

AS OF

03/07/2016

TABLE OF CONTENTS

Invoice	1
GP Residential	2
Additional Comparables 4-6	5
GP Residential Certifications Addendum	6
General Text Addendum	8
Plot Map	10
Location Map	11
Subject Photos	12
Photograph Addendum	13
Photograph Addendum	14
Photograph Addendum	15
Photograph Addendum	16
Photograph Addendum	17
Photograph Addendum	18
Comparable Photos 1-3	19
Comparable Photos 4-6	20



RESIDENTIAL APPRAISAL SUMMARY REPORT

File No: JBVN030716

Property Address: 9716 Oak Pass Rd		City: Beverly Hills		State: CA		Zip Code: 90210	
County: Los Angeles		Legal Description: Land Desc in Doc 1442737, 20010608 For Q1 Lot 4 in Sec 2 T1S R15W					
		Assessor's Parcel #: 4394-007-050					
Tax Year: 2015		R.E. Taxes: \$ 63,967.70		Special Assessments: \$ None		Borrower (if applicable): None	
Current Owner of Record: Weiss, Jeffrey M Trust/Denika Trust		Occupant: <input checked="" type="checkbox"/> Owner		<input type="checkbox"/> Tenant		<input type="checkbox"/> Vacant	
Project Type: <input type="checkbox"/> PUD <input type="checkbox"/> Condominium <input type="checkbox"/> Cooperative		<input checked="" type="checkbox"/> Other (describe): Single Family Residence		HOA: \$ None		<input type="checkbox"/> per year <input type="checkbox"/> per month	
Market Area Name: Beverly Crest		Map Reference: SB2/C2		Census Tract: 2611.02			
The purpose of this appraisal is to develop an opinion of: <input checked="" type="checkbox"/> Market Value (as defined), or <input type="checkbox"/> other type of value (describe):							
This report reflects the following value (if not current, see comments): <input checked="" type="checkbox"/> Current (the inspection date is the effective date) <input type="checkbox"/> Retrospective <input type="checkbox"/> Prospective							
Approaches developed for this appraisal: <input checked="" type="checkbox"/> Sales Comparison Approach <input type="checkbox"/> Cost Approach <input type="checkbox"/> Income Approach (See Reconciliation Comments and Scope of Work)							
Property Rights Appraised: <input checked="" type="checkbox"/> Fee Simple <input type="checkbox"/> Leasehold <input type="checkbox"/> Leased Fee <input type="checkbox"/> Other (describe):							
Intended Use: The appraisal report is to be used in estate planning.							
Intended User(s) (by name or type): Dennis Kogod							
Client: Dennis Kogod		Address: On File					
Appraiser: Jennifer L. Bosco		Address: On File					
Location: <input type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban <input type="checkbox"/> Rural		Production Occupancy: <input type="checkbox"/> Owner: 80		One-Unit/Housing PACE: \$1000		Present Land Use: One Unit: 85%	
Built up: <input checked="" type="checkbox"/> Over 75% <input type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%		Growth rate: <input checked="" type="checkbox"/> Rapid <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Slow		Tenure: 15		Change in Land Use: 2-4 Unit: 1%	
Property values: <input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining		Demand/supply: <input type="checkbox"/> Shortage <input type="checkbox"/> In balance <input type="checkbox"/> Over supply		Vacant (0-5%): 36,000		1-2 Unit: 2%	
Marketing time: <input type="checkbox"/> Under 3 Mos. <input checked="" type="checkbox"/> 3-6 Mos. <input type="checkbox"/> Over 6 Mos.		Vacant (>5%): 7,500		High: 65		3-4 Unit: 1%	
				Med: 20			
Market Area Boundaries, Description, and Market Conditions (including support for the above characteristics and trends): The subject neighborhood is currently experiencing stability in property values. Single family homes are slowly increasing and currently slowly reaching balance between supply and demand of homes in the area. Marketing times are currently 3-6 months range. No special financing concessions are present in the current marketplace. The subject area is comprised of single family dwellings built predominantly from 1930-1970. Dwellings vary in age, style, condition and site size. Commercial and multi-residential properties are situated along major thoroughfares. There is good access to support services, schools and employment.							
Dimensions: See Plat Map		Site Area: 53,157 sq ft					
Zoning Classification: LARE-40		Description: Single Family Residential Estate					
Are CGARs applicable? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unknown		Zoning Compliance: <input checked="" type="checkbox"/> Legal		<input type="checkbox"/> Legal nonconforming (grandfathered)		<input type="checkbox"/> Illegal <input type="checkbox"/> No zoning	
Highest & Best Use as improved: <input type="checkbox"/> Present use, or <input type="checkbox"/> Other use (specify):		Have the documents been reviewed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Grand Reck (if applicable): \$ /							
The subject is considered to be a legal conforming use and the subject's current use as a single family dwelling is its highest and best use.							
Actual Use as of Effective Date: Single Family Residential		Use as applied in this report: Single Family Residence					
Summary of Highest & Best Use: Highest and best use considered to be single family residential.							
Utilities: Public: <input checked="" type="checkbox"/> Other: <input type="checkbox"/>		Produce/Description: Off-site Improvements: Type: Public: <input checked="" type="checkbox"/> Private: <input type="checkbox"/>		Topography: Level/Avg: <input type="checkbox"/> Slope: <input type="checkbox"/> Drainage: <input type="checkbox"/> View: <input type="checkbox"/>		Level/Avg: <input type="checkbox"/> Average: <input type="checkbox"/> Irregular/Avg: <input type="checkbox"/> Average: <input type="checkbox"/> By Canyon: <input type="checkbox"/>	
Electricity: <input checked="" type="checkbox"/>		Street: Asphalt		Size: <input type="checkbox"/>		Average: <input type="checkbox"/>	
Gas: <input checked="" type="checkbox"/>		Curb/Gutter: <input checked="" type="checkbox"/>		Shape: <input type="checkbox"/>		Irregular/Avg: <input type="checkbox"/>	
Water: <input checked="" type="checkbox"/>		Sidewalk: <input checked="" type="checkbox"/>		Drainage: <input type="checkbox"/>		Average: <input type="checkbox"/>	
Sanitary Sewer: <input checked="" type="checkbox"/>		Street Lights: <input checked="" type="checkbox"/>		View: <input type="checkbox"/>		By Canyon: <input type="checkbox"/>	
Storm Sewer: <input type="checkbox"/>		Alley: <input type="checkbox"/>					
Other site elements: <input checked="" type="checkbox"/> Inside Lot <input type="checkbox"/> Corner Lot <input type="checkbox"/> Out of Site <input type="checkbox"/> Underground Utilities <input type="checkbox"/> Other (describe):							
FEMA Spec Flood Hazard Area: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No FEMA Flood Zone: X		FEMA Map # 06013706037C11585 F		FEMA Map Date: 09/26/2008			
Site Comments: There were no apparent adverse easements, encroachment or other adverse conditions noted at the time of the inspection. Further there were no obvious environmental hazards present in the improvements, on the site, or in the vicinity of the subject. For properties constructed before 1978 asbestos or lead paint could possibly be an issue. However, no adverse environmental conditions were observed at the time of the inspection.							
General Description: # of Units: 1 <input type="checkbox"/> Acc. Unit: <input type="checkbox"/>		Exterior Description: Foundation: Concrete/Gd		Foundation: Slab Concrete		Basement: <input checked="" type="checkbox"/> None	
# of Stories: 3		Exterior Walls: Stucco		Crack Space: No		% Finished: 0	
Type: <input checked="" type="checkbox"/> Det <input type="checkbox"/> Att <input type="checkbox"/>		Roof Surface: Concrete/Gd		Basement: None Noted		Ceiling: <input type="checkbox"/>	
Design (Style): Architectural		Gutters & Downspouts: Yes		Sump Pump: <input type="checkbox"/> None		Walls: <input type="checkbox"/>	
<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Und. Cons.		Window Type: Double Pane/Gd		Darkness: <input type="checkbox"/> None		Floor: <input type="checkbox"/>	
Actual Age (Yrs.): 3		Storm/Concrete: Yes		Settlement: None Noted		Outside Entry: <input type="checkbox"/>	
Effective Age (Yrs.): 3				Infestation: None Noted		Other: <input type="checkbox"/>	
Interior Description: Floors: Various/Gd		Appliances: Refrigerator: <input checked="" type="checkbox"/> Range/Oven: <input checked="" type="checkbox"/> Dishwasher: <input checked="" type="checkbox"/> Fast Hood: <input checked="" type="checkbox"/> Microwave: <input checked="" type="checkbox"/> Washer/Dryer: <input checked="" type="checkbox"/> Finished: <input checked="" type="checkbox"/>		Atrio: <input checked="" type="checkbox"/> None		Amenities: <input type="checkbox"/>	
Walls: Drywall/panelling		Stairs: <input checked="" type="checkbox"/> Up <input type="checkbox"/> Down		Patio: <input type="checkbox"/> Deck: <input type="checkbox"/> Open: <input type="checkbox"/>		Woodwork(s): # 0	
Trim/Finish: Wd/Gd		Scuttle: <input type="checkbox"/>		Porch: <input type="checkbox"/>		Car Storage: <input type="checkbox"/> None	
2nd Floor: Tile/Gd		Boonway: <input type="checkbox"/>		Block: <input type="checkbox"/>		Garage: # of cars (4 Tot): 2	
Bath/Walkout: Tile/Gd		Floor: <input type="checkbox"/>		Pool: <input type="checkbox"/>		Attach: <input type="checkbox"/>	
Drap: Wd/Gd		Heated: <input type="checkbox"/>		Pool: <input type="checkbox"/>		Detach: <input type="checkbox"/>	
		Finished: <input type="checkbox"/>				Blk in: <input type="checkbox"/>	
						Carport: <input type="checkbox"/>	
						Driveway: 2 Cars	
						Surface: Concrete	
Finished area above grade contains: 8 Rooms		4 Bedrooms		3.1 Bath(s)		6,244 Square Feet of Gross Living Area Above Grade	
Additional features: The energy efficient items are typical for the market area of the subject.							
Describe the condition of the property (including physical, functional and external obsolescence): The subject is a newer construction (built in 2013) 3 level Modern style dwelling on a residential hillside street located in a gated community of Beverly Crest area of Beverly Hills. It is in generally Good condition, quality and appeal. Kitchen has newer kitchen cabinetry with centerpiece island, marble counters, high end Thermador stainless steel appliances. Bathrooms are fully remodeled with new vanities, soaking tubs, and tile flooring. There is a glass enclosed walkway stretching across the pool with enormous sliders and a glass door. Subject has new hardware, hardwood, and carpet flooring throughout dual heating and cooling, video security system. Subject also features Canyon views.							

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RESIDENTIAL APPRAISAL SUMMARY REPORT

File No.: JBVN030716

My research ☒ did ☐ did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

Date Source(s): NDC Date Source

1st Prior Subject Sale/Transfer: Analysis of sale/transfer history and/or any current agreement of sale listing: Per MLS/NDC, the subject property was not listed for sale within the past 12 months. Per Doc# 945669, subject was last sold on 06/28/2013 for \$5,195,000.

Date: 8/28/2013

Price: \$5,195,000

Source(s): Doc# 945669

2nd Prior Subject Sale/Transfer:

Date:

Price:

Source(s):

SALES COMPARISON APPROACH TO VALUE (If developed) ☐ The Sales Comparison Approach was not developed for this appraisal.

FEATURE	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2	COMPARABLE SALE # 3
Address	9716 Oak Pass Rd Beverly Hills, CA 90210	9800 San Cir Beverly Hills, CA 90210	9855 Whitwell Cr Beverly Hills, CA 90210	9610 Oak Pass Rd Beverly Hills, CA 90210
Proximity to Subject		0.87 miles SE	0.81 miles N	0.22 miles SE
Sale Price	\$	\$ 5,995,000	\$ 4,875,000	\$ 5,400,000
Sale Price/GA	\$ /sqft	\$ 988.00 /sqft	\$ 935.52 /sqft	\$ 981.55 /sqft
Data Source(s)	NDC/MLS	Doc#1433419 /MLS#15-046229	Doc#1073744/MLS#16-976907	Doc#1295328 /MLS#15-822619
Verification Source(s)	Inspection	Local Realtors	Local Realtors	Local Realtors
VALUE ADJUSTMENTS	DESCRIPTION	+	+	+
Sales or Financing	None	Cmt/None Noted	Cmt/None Noted	Cmt/None Noted
Concessions	None	Dom: 48	Dom: 48	Dom: 81
Date of Sale/Time	Estate Planning	11/2015	01/2016	09/2015
Rights Appraised	Fee Simple	Fee Simple	Fee Simple	Fee Simple
Location	Suburban/Avg	Suburban/Avg	Suburban/Avg	Suburban/Avg
Site	63157 sf	10233 sf	0 14850 sf	0 89478 sf
View	B/Canyon	B/City View	Residential/Avg	B/Canyon
Design (Style)	Architectural	Architectural	Conventional	Architectural
Quality of Construction	Good	Good	Good	Good
Age	3	5	35	34
Condition	Good	Good	Good	Good
Above Grade	Total Bdrms Bths	Total Bdrms Bths	Total Bdrms Bths	Total Bdrms Bths
Room Count	8 4 3.1	9 5 5.1	9 5 5.1	8 4 6.0
Gross Living Area	6,244 sqft	6,007 sqft	5,211 sqft	5,446 sqft
Basement & Finished	None	None	None	None
Rooms Below Grade	None	None	None	None
Functional Utility	Average	Average	Average	Average
Heating/Cooling	FAUCAC	FAUCAC	FAUCAC	FAUCAC
Energy Efficient Items	Typ for Area	Typ for Area	Typ for Area	Typ for Area
Garage/Carport	2 Car Garage	2 Car Garage	3 Car Garage	3 Car Garage
Porch/Patio/Deck	Porch/Patio	Porch/Patio	Porch/Patio	Porch/Patio
Amenities	Pool	Pool/Spa	Pool/Spa	Pool/Spa
APN	4384-007-050	4384-021-012	4382-034-004	4384-012-022
Net Adjustment (Total)		\$ -213,500	\$ 150,000	\$ 53,500
Adjusted Sale Price of Comparables		\$ 5,781,500	\$ 5,025,000	\$ 5,453,500

Summary of Sales Comparison Approach: The comparables are all recent verified sales from the immediate market area. The sales are similar in style, overall condition, quality and appeal. The sales bracket the subject's GLA, site size and basic utility. The adjusted sales range is \$5,025,000-\$5,440,500. More weight given to standard sales and active listing evenly weighted with closed sales.

Final Estimated Value: \$5,780,000
 THE ESTIMATED EXPOSURE TIME IS 45-120 DAYS.
 THE APPRAISER HAS NOT APPRAISED THE SUBJECT PROPERTY IN THE PREVIOUS 36 MONTHS.

Appraisal Parameters and Methods: A six month market search was conducted within the subject's neighborhood and similar compelling neighborhood(s) for comparable sales, pending sales and properties currently listed for sale. May properties were reviewed. To the best of the appraiser's knowledge, the Comparable presented and utilized in this report represent the most relevant data appropriate for the analysis and valuation of the subject property. The comparable section and valuation analysis is governed by the principle of substitution: a buyer will not pay more for one property than for another that is equally desirable. When determinable, adjustments for significant differences in improvements were derived by matched paired analysis or abstraction. When matched pair analysis or abstraction were not possible or practical, bracketing and/or the appraiser's knowledge and experience in the market area are utilized in determining the appropriate adjustment for differences. Comparable sales were confirmed closed per the information data sources cited in the scope of the Appraisal. In the case of discrepancies among data sources the appraisers placed more weight on the MLS data for descriptive information and NDC or Public Records for recording data.

RESIDENTIAL APPRAISAL SUMMARY REPORT

File No.: JBVN030716

☒ COST APPROACH TO VALUE (if developed) ☒ The Cost Approach was not developed for this appraisal.

Provide adequate information for replication of the following cost figures and calculations:

Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value):

ESTIMATED ☐ REPRODUCTION OR ☒ REPLACEMENT COST NEW

Source of cost data:

Quality rating from cost source:

Effective date of cost data:

Comments on Cost Approach (gross living area calculations, depreciation, etc.):

OPINION OF SITE VALUE

IMPROVEMENTS

Sq. Ft. @ \$

Sq. Ft. @ \$

Sq. Ft. @ \$

Sq. Ft. @ \$

Sq. Ft. @ \$

Sq. Ft. @ \$

Garage/Carport

Q Sq. Ft. Sq. Ft. @ \$

Total Estimate of Cost-New

Less

Physical

Functional

Extant

Depreciation

Depreciated Cost of Improvements

"As-Is" Value of Site Improvements

Estimated Remaining Economic Life (if required):

Years (INDICATED VALUE BY COST APPROACH)

INCOME APPROACH TO VALUE (if developed)

☒ The Income Approach was not developed for this appraisal.

Estimated Monthly Market Rent \$

X Gross Rent Multiplier

= \$

Indicated Value by Income Approach

Summary of Income Approach (including support for market rent and GRM):

N/A

PROJECT INFORMATION FOR PURDS (if applicable)

☐ The Subject is part of a Planned Unit Development.

Legal Name of Project:

Describe common elements and recreational facilities:

Indicated Value by Sales Comparison Approach \$ 5,780,000

Cost Approach (if developed) \$ NA

Income Approach (if developed) \$

Final Recommendation: The Sales Comparison approach was solely weighted in determining the final estimate of value, as it best represents typical buyer's and sellers. The Cost approach was not considered due to the subject's age and location in a fully developed locale. The Income approach was not considered applicable because SFR's in the subject's area are typically purchases for owner use and not income generation.

This appraisal is made ☒ "as is", ☐ subject to completion per plans and specifications on the basis of a Hypothetical Condition that the improvements have been completed, ☐ subject to the following repairs or alterations on the basis of a Hypothetical Condition that the repairs or alterations have been completed, ☐ subject to the following required inspection based on the Extraordinary Assumption that the condition or deficiency does not require alteration or repair.

☒ This report is also subject to other Hypothetical Conditions and/or Extraordinary Assumptions as specified in the attached addenda.

Based on the degree of inspection of the subject property, as indicated below, defined Scope of Work, Statement of Assumptions and Limiting Conditions, and Appraiser's Certifications, my (our) Opinion of the Market Value (or other specified value type), as defined herein, of the real property that is the subject of this report is: \$ 5,780,000, as of: 03/07/2016, which is the effective date of this appraisal. If indicated above, this Opinion of Value is subject to Hypothetical Conditions and/or Extraordinary Assumptions included in this report. See attached addenda.

A true and complete copy of this report contains 20 pages, including addenda which are considered an integral part of the report. This appraisal report may not be properly understood without reference to the information contained in the complete report.

Attached Exhibits:

☒ Scope of Work

☒ Map Addenda

☒ Hypothetical Conditions

☒ Limiting Cond./Certifications

☒ Additional Sales

☒ Extraordinary Assumptions

☐ Narrative Addendum

☐ Cost Addendum

☒ Plot Map

☒ Photograph Addenda

☐ Flood Addendum

☒ Location Map

☐ Sketch Addendum

☐ Island House Addendum

☒ Reclamation/Resume

Client Contact:

Client Name:

Danielle Krogod

E-Mail:

Address:

On File

APPRAISER

SUPERVISORY APPRAISER (if required)

or CO-APPRAISER (if applicable)

Appraiser Name:

Jennifer L. Bosco

Company:

SunWest Appraisals, Inc.

Phone:

(818) 322-3449

Fax:

E-Mail:

sunwestreports@gmail.com

Date of Report (Signature):

03/07/2016

License or Certification #:

AR037417

State:

CA

Designation:

Certified Residential Appraiser

Expiration Date of License or Certification:

08/07/2017

Inspection of Subject:

☒ Interior & Exterior

☐ Exterior Only

☐ None

Date of Inspection:

03/07/2016

Supervisory or

Co-Appraiser Name:

Company:

Phone:

Fax:

E-Mail:

Date of Report (Signature):

License or Certification #:

State:

Designation:

Expiration Date of License or Certification:

Inspection of Subject:

☐ Interior & Exterior

☐ Exterior Only

☐ None

Date of Inspection:

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ADDITIONAL COMPARABLE SALES

File No: JBVN630716

FEATURE	SUBJECT	COMPARABLE SALE # 4	COMPARABLE SALE # 5	COMPARABLE SALE # 6
Address	9716 Oak Pass Rd Beverly Hills, CA 90210	8922 Anthony Pl Beverly Hills, CA 90210	9653 Oak Pass Rd Beverly Hills, CA 90210	
Proximity to Subject		1.06 miles S	0.16 miles SE	
Sale Price	\$	\$ 6,200,000	\$ 5,795,000	\$
Sale Price/BLA	\$ /sq.ft.	\$ 1,858.51 /sq.ft.	\$ 1,013.84 /sq.ft.	\$ /sq.ft.
Data Source(s)	NDC/MLS	Doc# 855708/MLS# 15-804937	MLS# 16-084398	
Verification Source(s)	Inspection	Local Realtors	Local Realtors	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Sales or Financing	None	Crm/None Noted	Listing	
Concessions	None	Dom: 36	Dom: 1	
Date of Sale/Time	Estate Planning	07/2015	Active	
Rights Appraised	Fee Simple	Fee Simple	Fee Simple	
Location	Suburban/Avg	Suburban/Avg	Suburban/Avg	
Site	53157 sq ft	35352 sq ft	017907 sq ft	
View	B/Canyon	B/City View	Residential/Avg	
Design (Style)	Architectural	Conventional	Conventional	
Quality of Construction	Good	Good	Good	
Age	3	55	38	
Condition	Good	Good	Good	
Above Grade	Total Bdrms: 8, Bths: 4, Site: 3.1	Total Bdrms: 7, Bths: 3, Site: 3.1	Total Bdrms: 9, Bths: 5, Site: 6.0	
Room Count				
Gross Living Area	6,244 sq ft	3,338 sq ft	5,717 sq ft	
Basement & Finished	None	None	None	
Rooms Below Grade	None	None	None	
Functional Utility	Average	Average	Average	
Heating/Cooling	FAU/CAC	FAU/CAC	FAU/CAC	
Energy Efficient Items	Typ for Area	Typ for Area	Typ for Area	
Garage/Carport	2 Car Garage	2 Car Garage	2 Car Garage	
Porch/Patio/Deck	Porch/Patio	Porch/Patio	Porch/Patio	
Amenities	Pool	Pool/Spa	Pool/Spa	
		-10,000	-10,000	
APN	4384-007-050	4356-005-008	4384-012-016	
Net Adjustments (Total)		\$ 240,500	\$ 71,500	
Adjusted Sale Price of Comparables		\$ 6,440,500	\$ 5,866,500	
Summary of Sales Comparison Approach	See page 2.			

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Assumptions, Limiting Conditions & Scope of Work

File No: JBVN030716

Property Address: 9716 Oak Pass Rd City: Beverly Hills State: CA Zip Code: 90210

Client: Dennis Kogod Address: On File

Appraiser: Jennifer L. Bosco Address: On File

STATEMENT OF ASSUMPTIONS & LIMITING CONDITIONS

- The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis

of it being under responsible ownership.

- The appraiser may have provided a sketch in the appraisal report to show approximate dimensions of the improvements, and any such sketch

is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size. Unless otherwise indicated, a Land Survey was not performed.

- If so indicated, the appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

- The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

- If the cost approach is included in this appraisal, the appraiser has estimated the value of the land in the cost approach at its highest and best

use, and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction

with any other appraisal and are invalid if they are so used. Unless otherwise specifically indicated, the cost approach value is not an insurance

value, and should not be used as such.

- The appraiser has noted in the appraisal report any adverse conditions (including, but not limited to, needed repairs, depreciation, the presence

of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property, or that he or she became aware of during the

normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property, or adverse environmental conditions (including, but not limited to, the presence of hazardous

wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any

such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment

of

the property.

- The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items

that were furnished by other parties.

- The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state or local laws.

- If this appraisal is indicated as subject to satisfactory completion, repairs, or alterations, the appraiser has based his or her appraisal report and valuation conclusion on the assumption that completion of the improvements will be performed in a workmanlike manner.

- An appraiser's client is the party (or parties) who engage an appraiser in a specific assignment. Any other party acquiring this report from the

client does not become a party to the appraiser-client relationship. Any persons receiving this appraisal report because of disclosure

requirements

applicable to the appraiser's client do not become intended users of this report unless specifically identified by the client at the time of the

assignment.

- The appraiser's written consent and approval must be obtained before this appraisal report can be conveyed by anyone to the public, through advertising, public relations, news, sales, or by means of any other media, or by its inclusion in a private or public database.

- An appraisal of real property is not a 'home inspection' and should not be construed as such. As part of the valuation process, the appraiser performs a non-invasive visual inventory that is not intended to reveal defects or detrimental conditions that are not readily apparent. The

presence

of such conditions or defects could adversely affect the appraiser's opinion of value. Clients with concerns about such potential negative

factors

are encouraged to engage the appropriate type of expert to investigate.

The Scope of Work is the type and extent of research and analyses performed in an appraisal assignment that is required to produce credible

assignment results, given the nature of the appraisal problem, the specific requirements of the intended user(s) and the intended use of the appraisal report. Reliance upon this report, regardless of how acquired, by any party or for any use, other than those specified in this report

by

the Appraiser, is prohibited. The Opinion of Value that is the conclusion of this report is credible only within the context of the Scope of

Work, Effective Date, the Date of Report, the Intended User(s), the Intended Use, the stated Assumptions and Limiting Conditions, any

Hypothetical Conditions and/or Extraordinary Assumptions, and the Type of Value, as defined herein. The appraiser, appraisal firm, and related parties assume no obligation, liability, or accountability, and will not be responsible for any unauthorized use of this report or its

conclusions.

Additional Comments (Scope of Work, Extraordinary Assumptions, Hypothetical Conditions, etc.): THE GLA WAS DERIVED FROM THIRD PARTY SOURCES DEEMED RELIABLE. IF DETERMINED NOT TO BE ACCURATE THE APPRAISER RESERVES THE RIGHT TO AMEND THE REPORT ACCORDINGLY. The appraiser has not performed an valuation on the subject in the previous 36 months.

Certifications

Property Address: 9716 Oak Pass Rd	City: Beverly Hills	File No: JBVN030716
Client: Dennis Kogod	Address: On File	State: CA Zip Code: 90210
Appraiser: Jennifer L. Bosco	Address: On File	

APPRAISER'S CERTIFICATION

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The credibility of this report, for the stated use by the stated user(s), of the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- I did not base, either partially or completely, my analysis and/or the opinion of value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property, or of the present owners or occupants of the properties in the vicinity of the subject property.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification.

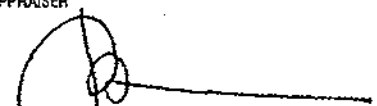
Additional Certifications:

DEFINITION OF MARKET VALUE *

Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

* This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and

Client Contact: E-Mail: _____	Client Name: Dennis Kogod
Address: _____	Address: On File
APPRAISER	SUPERVISORY APPRAISER (if required) or CO-APPRAISER (if applicable)
	
Appraiser Name: Jennifer L. Bosco	Supervisory or Co-Appraiser Name: _____
Company: SunWest Appraisals, Inc.	Company: _____
Phone: (818) 322-3448 Fax: _____	Phone: _____ Fax: _____
E-Mail: sunwestreports@gmail.com	E-Mail: _____
Date Report Signed: 03/07/2016	Date Report Signed: _____
License or Certification #: AR037417 State: CA	License or Certification #: _____ State: _____
D designation: Certified Residential Appraiser	D designation: _____
Expiration Date of License or Certification: 06/07/2017	Expiration Date of License or Certification: _____
Inspection of Subject: <input checked="" type="checkbox"/> Interior & Exterior <input type="checkbox"/> Exterior Only <input type="checkbox"/> None	Inspection of Subject: <input type="checkbox"/> Interior & Exterior <input type="checkbox"/> Exterior Only <input type="checkbox"/> None
Date of Inspection: 03/07/2016	Date of Inspection: _____

GP RESIDENTIAL

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Supplemental Addendum

File No. JBVN030716

Report No.	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					

Additional Information:

PERSONAL PROPERTY: Personal property includes such items as furnishings, artwork, antiques, machinery, and equipment. No personal property was included in the valuation of the subject.

FEMA FLOOD DATA: Readers/users of this appraisal must note that the FEMA flood hazard information noted herein (in regards to the subject) can not be guaranteed by the appraisers. The appraisers are not qualified experts in the determination of flood hazards and make no representations as to the FEMA flood zones or the necessity of flood insurance for the subject. The reader/user is advised to obtain a separate independent Flood FEMA, unless otherwise noted or included herein as an exhibit. Flood information noted in this appraisal was obtained from NDC services.

ZONING DATA: Zoning information was derived from NDC or other sources deemed reliable. However, the accuracy of the data can not be guaranteed.

STRUCTURAL/MECHANICAL DEFECTS: Unless specifically noted, this appraisal is based on the special assumption that the subject does not have any structural or mechanical defects. It is assumed that all mechanical equipment and appliances are in satisfactory working condition, unless otherwise noted, and that the electrical/plumbing systems are also adequate, unless otherwise noted. The appraisers are not experts in these areas (not licensed or qualified home inspector) and have not tested the subject to ensure that all of the above is in working condition. The pest control report (or termite report) and home inspection report if any, were not provided to the appraisers. Lastly, this appraisal is based on the special assumption that the roof and foundation systems are adequate. But again, the appraisers are not experts in these fields and have not tested the subject in these regards.

ADVERSE ENVIRONMENTAL CONDITIONS: There were no obvious environmental hazards present in the improvements, on the site or in the vicinity of the subject property that we noted as the time of the inspection. The value of the property in this report is based on the assumption that the property is not negatively affected by the presence of hazardous substances or detrimental environmental conditions. The appraisers are not experts in the identification of hazardous substances or detrimental environmental conditions. It is possible that tests and inspections made by a qualified hazardous substances and environmental expert would reveal the existence of hazardous materials and environmental conditions on or around the subject property that would negatively affect its value.

COMPETENCY STATEMENT: The appraisers have analyzed/appraised the subject's property type before. The appraisers possess the necessary knowledge and experience to complete this report in conformity with the competency provision of the USPAP. The appraiser signing on the right, supervised the appraisal process, has made a thorough review of the work file including the finished report, has recommended changes where appropriate, and concurs with the analyses and value conclusions stated herein. The appraisers accept full and complete responsibility for the appraisal report.

PURPOSE OF THE REPORT (SCOPE OF THE REPORT): The purpose of this report is to estimate the market value of the subject property.

FUNCTION (INTENDED USE) OF REPORT: The function of this report is for estate planning purposes. This appraisal report is not intended for use in a mortgage finance transaction. This report is not intended for any other use or uses and shall be invalid if used for any other function. Furthermore, this report may only be used by the noted client, as indicated on the top of the appraisal form. This report may not be given to and may not be utilized by a third party. The appraisers and appraisal firm will have no obligation to reissue this report to any other party.

REAL PROPERTY INTERESTS DEFINED: A Fee Simple interest is defined as "Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat." [Dictionary of Real Estate Appraisal, 3rd Ed.]

Supplemental Addendum

File No. JBVN030716

Borrower	Name			
Property Address	8715 Oak Pass Rd			
City	Beverly Hills	County	Los Angeles	State
				Zip Code
				90210
Lender/Client				

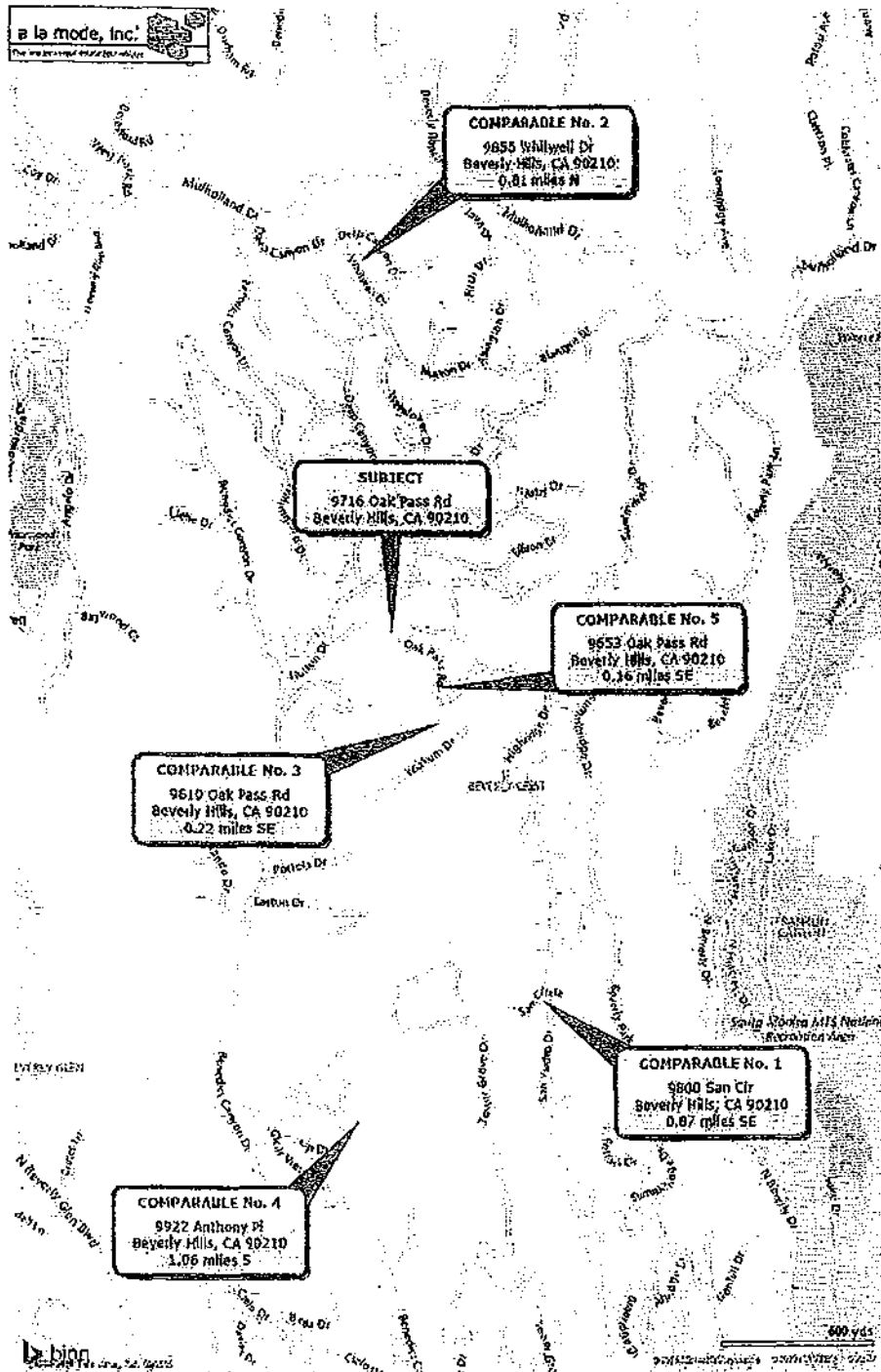
DIGITAL SIGNATURES: This report may contain digitally-reproduced signatures, which are approved by FNMA, GNMA, FHA and HUD. The A la Mode appraisal software program allows an appraiser to attach a digitally-reproduced signature by entering a secret password known only to the signing appraiser. Furthermore, after the report is digitally signed, it is locked and cannot be altered by anyone but the signing appraisers. The appraisers accept full responsibility for the appraisal report.

DIGITAL PHOTOGRAPHS: This report may contain digitally-reproduced photographs, which are approved by FNMA, GNMA, FHA, and HUD. The photos have not been altered or enhanced in any way that would misrepresent the property or mislead the intended user of this report. The appraisers accept full responsibility for the appraisal.

PROFESSIONAL ASSISTANCE: Veronika Garcia (Lic#3000830) has provided professional assistance with subject inspection, subject and comparable research, and data entry. She was directly supervised by Jennifer Bosco. Claire Dotson provided administrative duties and data entry. She was directly supervised by Jennifer Bosco.

Location Map

Borrower	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA
				Zip Code	90210
Lender/Client					



Subject Photo Page

Barometer	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA
Leads/Plans				Zip Code	90210



Subject Front

9716 Oak Pass Rd
 Sales Price
 Gross Living Area 6,244
 Total Rooms 8
 Total Bedrooms 4
 Total Bathrooms 3.1
 Location Suburban/Avg
 View B/Canyon
 Site 53157 sf
 Quality Good
 Age 3



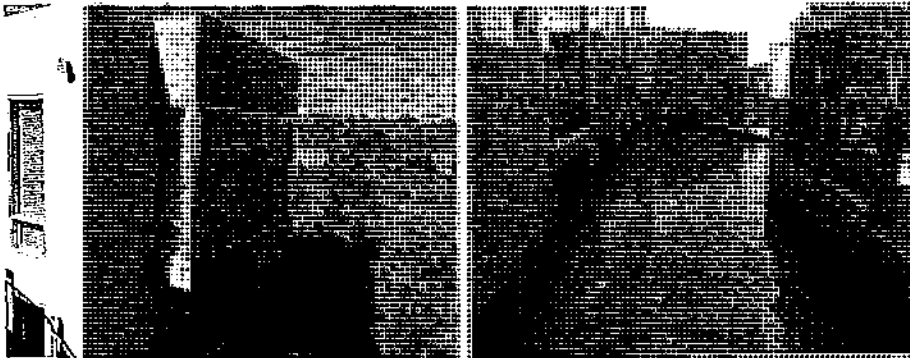
Subject Rear



Subject Street

Photograph Addendum

Renewal	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



Side

Pool



Canyon View

Side

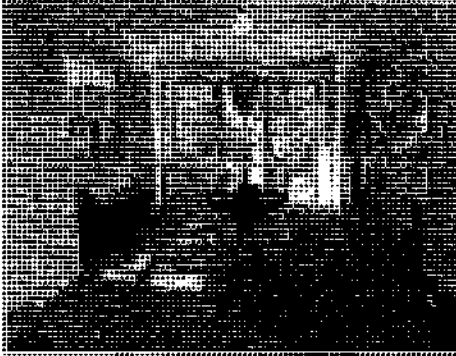


Deck

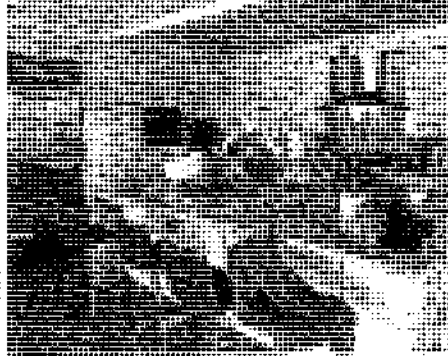
Living Room

Photograph Addendum

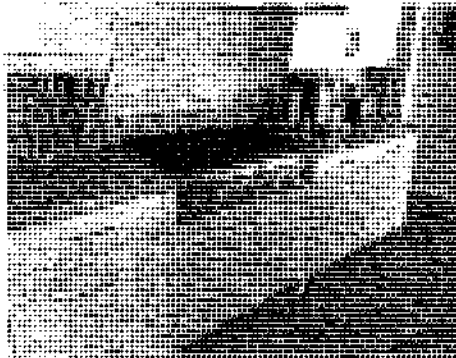
Signature	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



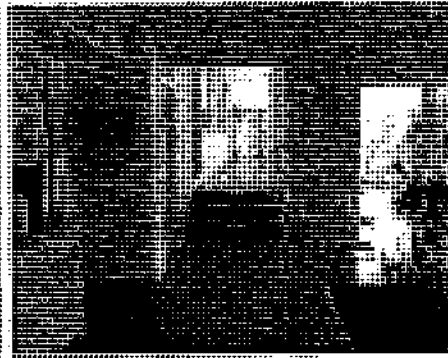
Dining Room



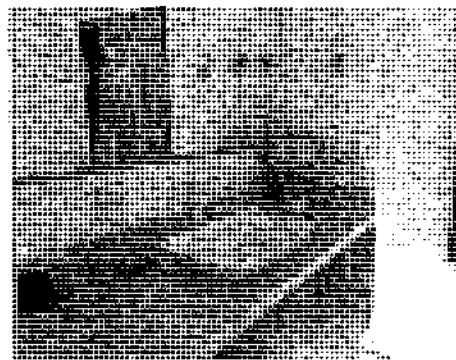
Kitchen



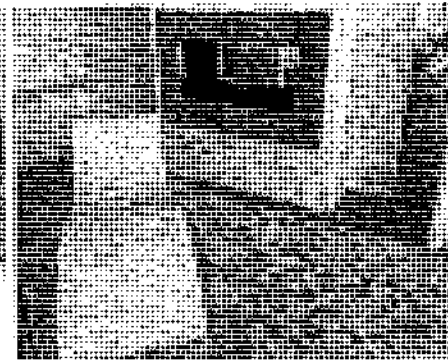
Kitchen



Hallway



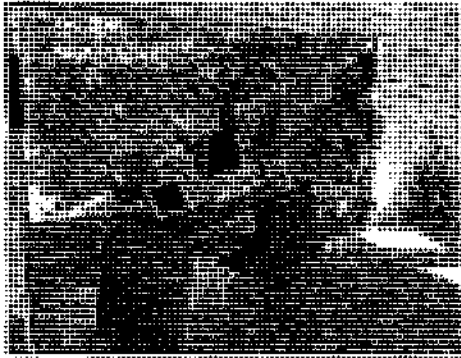
Full Bath



Family Room

Photograph Addendum

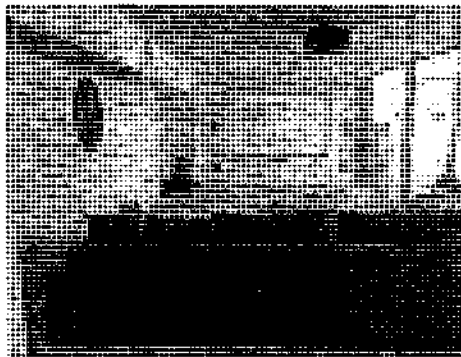
Borrower	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Clerk					



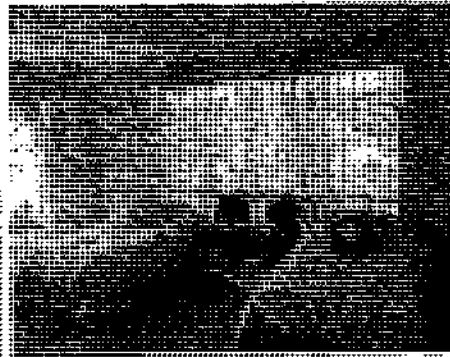
Office Room



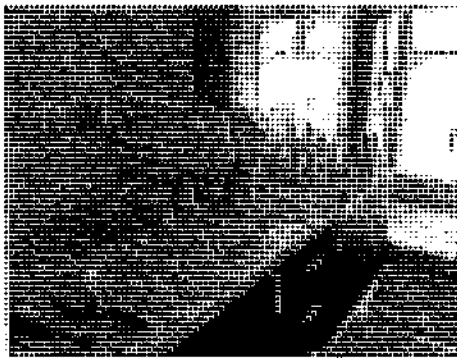
Hallway



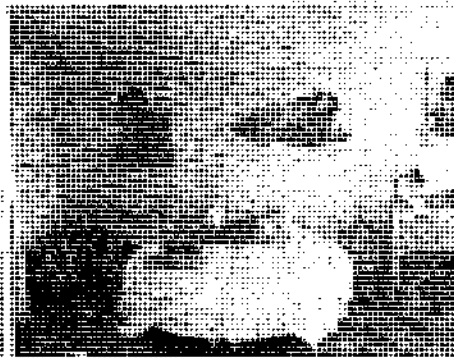
Home Theatre Room



Bedroom 1



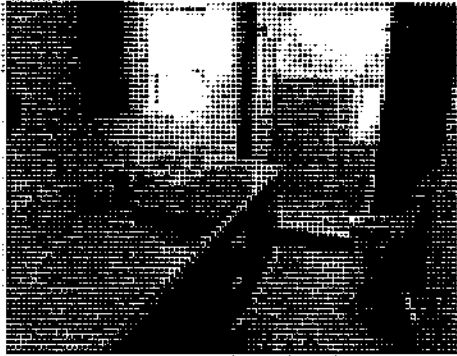
Full Bath



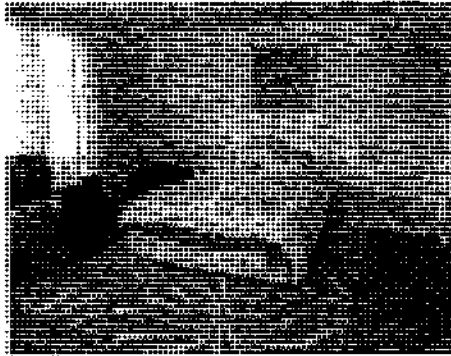
Bedroom 2

Photograph Addendum

Room/View	None				
Property Address	9716 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code
Listing #					90210



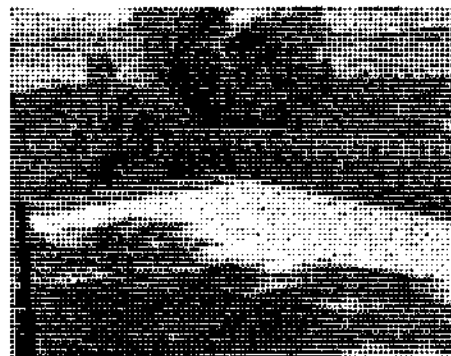
Full Bath



Bedroom 3



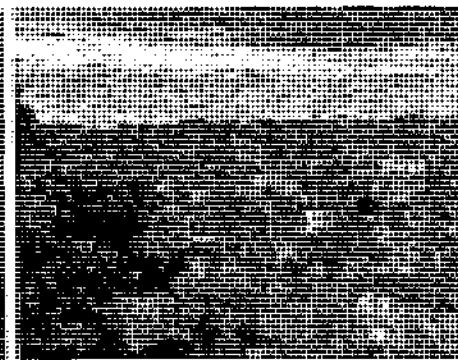
Stairs



Deck



Deck



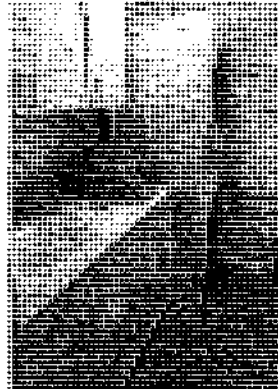
Canyon View

Photograph Addendum

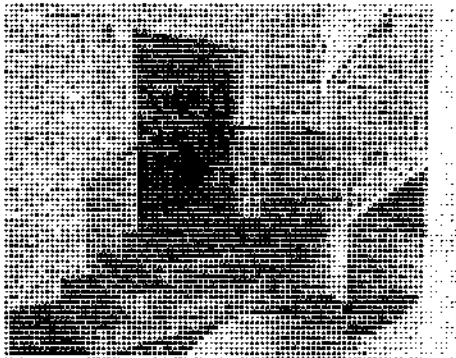
Room/View	None				
Property Address	8715 Oak Pass Rd				
City	Beverly Hills	County	Los Angeles	State	CA Zip Code 90210
Lender/Client					



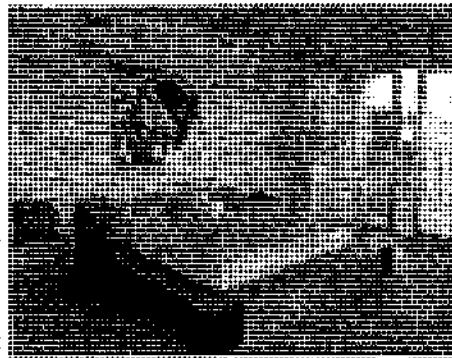
Deck



Laundry Room



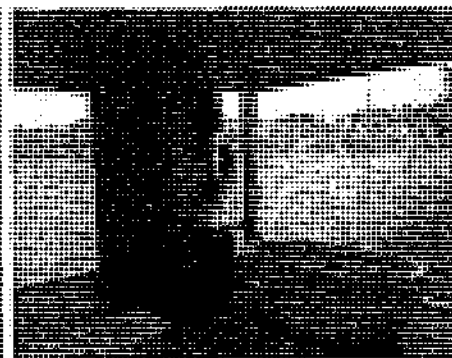
Stairs



Bedroom 4



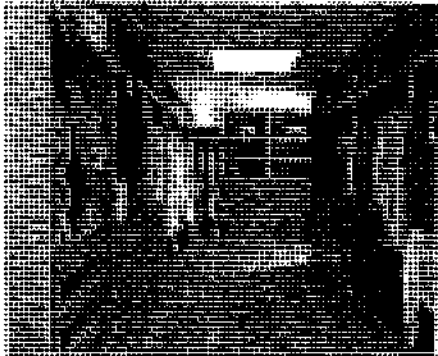
Full Bath



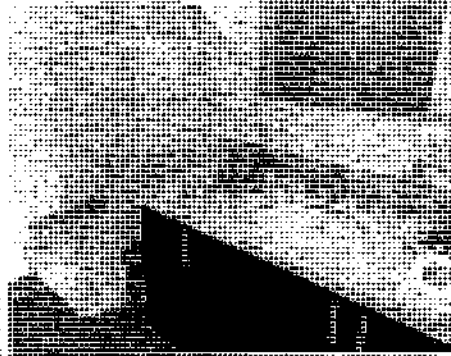
Full Bath

Photograph Addendum

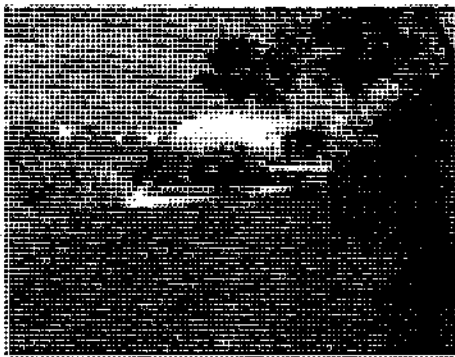
Borrower	None						
Property Address	9716 Oak Pass Rd						
City	Beverly Hills	County	Los Angeles	State	CA	Zip Code	90210
Lender/Deal							



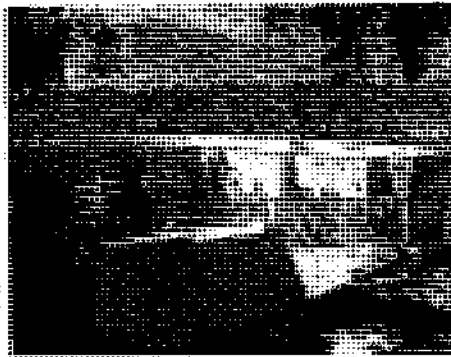
Walk In Closet



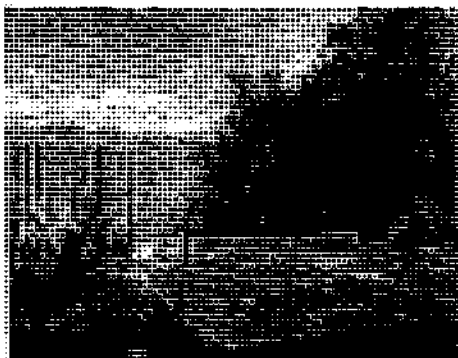
Half Bath



Driveway



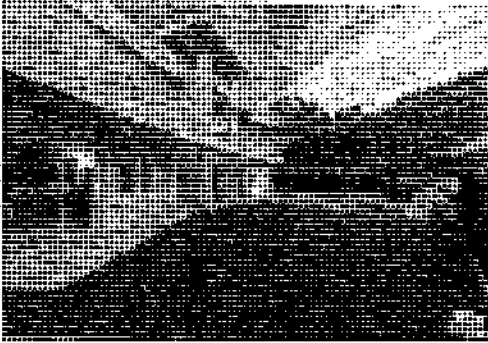
Subject Front



Gate Entry

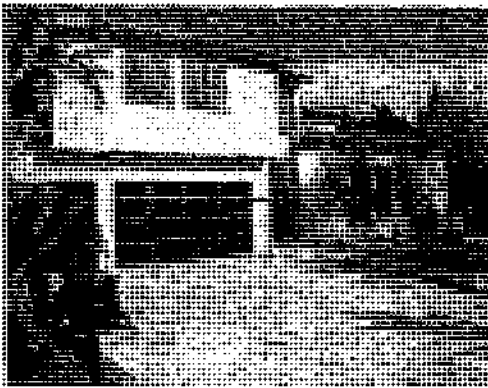
Comparable Photo Page

Bonus	None
Property Address	9716 Oak Pass Rd
City	Beverly Hills
County	Los Angeles
State	CA
Zip Code	90210
Vendor/Agent	



Comparable 1

9800 San Clr
 Prox. to Subject 0.87 miles SE
 Sale Price 5,995,000
 Gross Living Area 6,007
 Total Rooms 9
 Total Bedrooms 5
 Total Bathrooms 5.1
 Location Suburban/Avg
 View B, City View
 Site 10233 sf
 Quality Good
 Age 5



Comparable 2

9855 Wilkynell Dr
 Prox. to Subject 0.81 miles N
 Sale Price 4,875,000
 Gross Living Area 5,211
 Total Rooms 9
 Total Bedrooms 5
 Total Bathrooms 5.1
 Location Suburban/Avg
 View Residential/Avg
 Site 14650 sf
 Quality Good
 Age 35

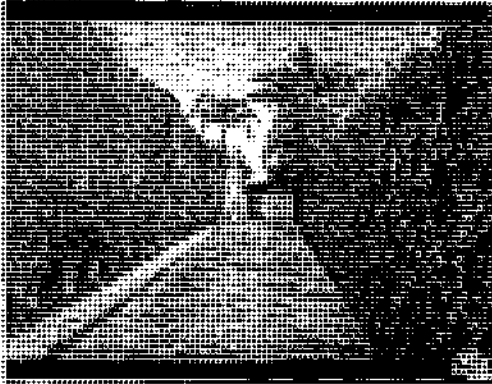


Comparable 3

9610 Oak Pass Rd
 Prox. to Subject 0.22 miles SE
 Sale Price 5,400,000
 Gross Living Area 5,446
 Total Rooms 8
 Total Bedrooms 4
 Total Bathrooms 6.0
 Location Suburban/Avg
 View B, Canyon
 Site 86478 sf
 Quality Good
 Age 34

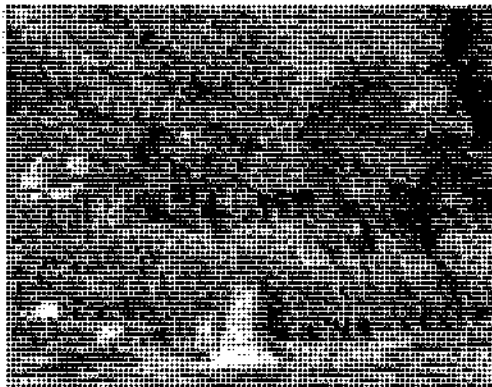
Comparable Photo Page

Boneset	None						
Property Address	9716 Oak Pass Rd						
City	Beverly Hills	County	Los Angeles	State	CA	Zip Code	90210
Lender/Agent							



Comparable 4

9922 Anthony Pl
 Prox. to Subject 1.06 miles S
 Sale Price 6,200,000
 Gross Living Area 3,336
 Total Rooms 7
 Total Bedrooms 3
 Total Bathrooms 3.1
 Location Suburban/Avg
 View B; City View
 Site 35352 sf
 Quality Good
 Age 55



Comparable 5

6653 Oak Pass Rd
 Prox. to Subject 0.16 miles SE
 Sale Price 5,705,000
 Gross Living Area 5,717
 Total Rooms 9
 Total Bedrooms 5
 Total Bathrooms 6.0
 Location Suburban/Avg
 View Residential/Avg
 Site 17907 sf
 Quality Good
 Age 36

Comparable 6

Prox. to Subject
 Sale Price
 Gross Living Area
 Total Rooms
 Total Bedrooms
 Total Bathrooms
 Location
 View
 Site
 Quality
 Age

1 LAW OFFICE OF DANIEL MARKS
2 DANIEL MARKS, ESQ.
3 Nevada State Bar No. 002003
4 NICOLE M. YOUNG, ESQ.
5 Nevada State Bar No. 12659
6 610 South Ninth Street
7 Las Vegas, Nevada 89101
8 (702) 386-0536; FAX (702) 386-6812
9 Attorneys for Appellant

10
11 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

12 DENNIS KOGOD,

Case No. 71147

13 Appellant,

14 vs.

15 GABRIELLE CIOFFI-KOGOD,

16 Respondent.
17 _____/

18
19 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**
20 _____

21
22 **APPELLANT'S APPENDIX**
23 **Volume 40**
24 _____
25
26
27
28

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Acceptance of Service filed on April 24, 2014	1	14
Acceptance of Service Filed on November 6, 2015	2	394
Amended Notice of Cross-Appeal filed on September 23, 2016	46	9032-9148
Answer to Complaint for Divorce and Counterclaim filed on November 24, 2014	1	19-24
Case Appcal Statement filed on August 23, 2016	44	8590-8593
Case Appeal Statement, filed on December 13, 2016	47	9287-9290
Case Cross-Appeal Statement filed on September 21, 2016	46	9028-9031
Case Cross-Appeal Statement, filed on December 23, 2016	47	9298-9301
Certificate of Service filed on March 2, 2015	1	66
Certificate of Service filed on June 2, 2015	1	85-86
Certificate of Service filed on January 25, 2016	4	712
Certificate of Service filed on June 21, 2016	42	8082
Certificate of Service filed on September 14, 2016	45	8704-8802
Certification of Copy of Exhibits Presented at the 2/23/16- 2/26/16 Non-Jury Trial, dated December 8, 2016	10	1876-1894
Certification of Copy Clerks List	41	7980-7983
Complaint for Divorce filed on December 13, 2013	1	1-6
Defendant's Closing Brief filed on August 1, 2016	43	8415-8473
Defendant, Dennis Kogod's, Reply to Plaintiff's, Gabrielle Cioffi-Kogod's, Opposition to Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the deposition of Jennifer Crute Steiner and Opposition to Plaintiff's Countermotion for Attorney Fees and Costs filed on June 25, 2015	1	151-178
Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	1	87-110
Defendant's Exhibits Vol. I:	33	6161-7979
////		

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit D- Teichner Accounting Rebuttal Expert Disclosure Dated: January 25, 2016	33	6162-6209
Defendant's Exhibit F- Teichner Accounting Sur-Rebuttal Report Dated: February 15, 2016	33	6210-6215
Defendant's Exhibit S- Bank of America Joint Checking Account Ending 6446 Statement From December 1, 2015 to December 31, 2015	33	6216-6223
Defendant's Exhibit T- Bank of America Checking Account ending in 0129 Statement from December 1, 2015 to December 31, 2015	33	6224-6229
Defendant's Exhibit U- Wells Fargo Complete Advantage Checking Account Ending 5397 Statement from January 9, 2016 to February 5, 2016	33	6230-6239
Defendant's Exhibit V- Wells Fargo PMA Account ending 8870 Statement from January 9, 2016 to February 5, 2016	33	6240-6242
Defendant's Exhibit W- UBS Trust – Fee Base ending 743 Statement From January 2016	33	6243-6252
Defendant's Exhibit X- UBS Checking ending 745 Statement for January 2016	33	6253-6264
Defendant's Exhibit Y- UBS Trust – PWS/GAM ending 134 Statement for January 2016	33	6265-6282
Defendant's Exhibit Z- UBS Stock Option ending 999 Statement for January 2016	33	6283-6290
Defendant's Exhibit AA- Merrill Lynch Ending 588 Statement from December 01, 2015 to December 31, 2015	33	6291-6360
Defendant's Exhibit BB- UBS Trust – Fee Base ending 43 Statement for January 2016	34	6361-6368
Defendant's Exhibit CC- Fidelity Dignity Healthb Statement from January 1, 2015 to December 31, 2015	34	6369-6372
Defendant's Exhibit DD- Davita Retirement Plan Statement from January 1, 2016 to January 31, 2016	34	6373-6375
Defendant's Exhibit EE- Davita Retirement Savings Plan Statement from October 1, 2015 to December 31, 2015	34	6376-6378
Defendant's Exhibit LL- UBS Premier Variable Credit Line ending 027 Statement for January 2016	34	6379-6384
////		

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit MM- American Express Centurion Account ending 3005	34	6385-6396
Defendant's Exhibit NN- American Express Platinum Account ending 2003 Statement from January 18, 2016 to February 6, 2016	34	6397-6401
Defendant's Exhibit OO- American Express Platinum Account ending 9008 Statement from January 25, 2016 to February 23, 2016	34	6402-6406
Defendant's Exhibit PP- Master Card Account ending 1588 Statement From January 07, 2016 to February 06, 2016	34	6407-6412
Defendant's Exhibit QQ- Wells Fargo Account ending 1032 Statement from December 16, 2015 to January 15, 2016	34	6413-6419
Defendant's Exhibit RR- Banana Republic Account ending 4713 Statement from December 4, 2015 to January 4, 2016	34	6420-6423
Defendant's Exhibit SS- Discover Account ending in 4205 Statement from November 12, 2015 to December 11, 2015	34	6424-6427
Defendant's Exhibit TT- Kohls Account ending in 557 Statement from November 7, 2015 to December 7, 2015	34	6428
Defendant's Exhibit UU- Merrill Lynch Account ending 9677 Statement from November 13, 2015 to December 12, 2015	34	6429-6431
Defendant's Exhibit VV- Nordstorm Account ending 992 Statement from November 13, 2015 to December 13, 2015	34	6432-6436
Defendant's Exhibit WW- TJX Rewards Account ending 6951 Statement from December 1, 2015 to January 1, 2016	34	6437-6439
Defendant's Exhibit XX- Detailed Financial Disclosure Form for Gabrielle Cioffi-Kogod, Filed February 25, 2015	34	6440-6456
Defendant's Exhibit AAA- Email from Eugene to Dennis Dated: February 12, 2012	34	6457-6459
Defendant's Exhibit BBB- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: House	34	6460-6464
Defendant's Exhibit CCC- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: Misc.	34	6465-6467
Defendant's Exhibit DDD- Various Checks from Gabrielle to Eugene Cioffi Re: Eugene's Birthday	34	6468-6470
Defendant's Exhibit EEE- Various Checks from Gabrielle to Cassandra Cioffi Re: Cassandra's Birthday	34	6471-6473

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit FFF- Various Checks from Gabrielle to Stephanie Cioff Re: Stephanie's Birthday	34	6474-6476
Defendant's Exhibit GGG- Check from Dennis to Escrow of the West Re: 128 N. Edinburch	34	6477
Defendant's Exhibit IIIH- Various Checks from Gabrielle to Cash	34	6478-6496
Defendant's Exhibit III- Various Checks from Gabrielle to Deaner, Deaner, Scann, Malan & Larsen Re: Kogod v. DeYoung #5504-0001	34	6497-6507
Defendant's Exhibit KKK- Notice of Entry of Stipulation and Order Filed on August 12, 2015	34	6508-6513
Defendant's Exhibit LLL- Email from Dennis to Gabrielle Dated: December 8, 2011	34	6514-6515
Defendant's Exhibit NNN- Plaintiff's Sixteenth Supplemental Production of Documents Pursuant to NRCP 16.2, Served on October 22, 2015	34	6516-656
Defendant's Exhibit OOO- Gabrielle Kogod's Resume	34	6561-6564
Defendant's Exhibit PPP- Plaintiff's Response to Defendant's First Set of Interrogatories Dated May 18, 2015	35	6565-6589
Defendant's Exhibit QQQ- Plaintiff's Response to Defendant's Second Set of Interrogatories Served on October 20, 2015	35	6590-6597
Defendant's Exhibit RRR- Plaintiff's Response to Defendant's Third Set of Interrogatories Served on October 29, 2015	35	6598-6603
Defendant's Exhibit SSS- Confidential Memorandum Limited Partner Interests in New Enterprise Associates 14, L.P. Dated: February 2012	35	6604-6683
Defendant's Exhibit TTT- New Enterprise Associates 14, L.P. Supplemental Schedule of Changes in Individual Partner's Capital Accounts	35	6684-6706
Defendant's Exhibit UUU- Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	36	6707-6906
Defendant's Exhibit UUU- Continued Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	37	6907-7034
Defendant's Exhibit VVV- Davita Power Point Regarding 2015 Long Term Incentive Program	37	7035-7041

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit XXX- Davita Cash Performance Award Agreement, Exhibit B	37	7042-7048
Defendant's Exhibit YYY- Email from Radiology Partners regarding 2014 Tax Compliance	37	7049-7059
Defendant's Exhibit ZZZ- Radiology Partners Member Equity Statement Dated: July 31, 2015	37	7060
Defendant's Exhibit AAAA- Radiology Partners Practice Update, Dated July 31, 2015	37	7061-7067
Defendant's Exhibit FFFF- Kogod Equity Analysis of Dennis' outstanding Long-term incentives (Equity Bases and Cash-Based) and Explanation	37	7068-7070
Defendant's Exhibit GGGG- Tbmomina Distribution Agreement	37	7071-7126
Defendant's Exhibit HHHH- Pray for Ukraine Agreement Dated: October 16, 2014	37	7127-7132
Defendant's Exhibit IIII- UBS Resource Management account Ending 899 Statement for February 2016	37	7133-7134
Defendant's Exhibit JJJJ- 2015 W-2 issued to Dennis L. Kogod	37	7135-7137
Defendant's Exhibit KKKK- Principle Life Insurance Company Statement for February 18 2016	37	7138-7139
Defendant's Exhibit LLLL- Email from Denise to Dennis Kogod	38	7140
Defendant's Exhibit MMMM- Filing with US Security and Exchange Commission	38	7141-7142
Defendants Exhibit NNNN- Email 2/23/16 Re: Award of 76,766 Shares And Sale of \$33,290 Shares for Tax Purposes	38	7143-7144
Defendant's Exhibit OOOO- Assets & Debt Chart	38	7145-7148
Defendant's Exhibit PPPP- Martial Balance Sheet	38	7149-7151
Defendant's Exhibit QQQQ- Costs & Fees Through 1/31/16	38	7152-7174
Defendant's Exhibit RRRR- Jimmerson Fees	38	7175-7340
Defendant's Exhibit SSSS- Depo of Eugene Cioffi February 05, 2016	39	7341-7450
Defendant's Exhibit TTTT- Depo of Stephanie Cioffi February 05, 2016	39	7451-7467
Defendant's Exhibit UUUU- 9716 Oak Pass Appraisal	42	8042-8061

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWW- Hollywood Hills Escrow	42	8063
Defendant's Exhibit XXXX- February 2016 UBS account summary statement	39	7468-7474
Defendant's Exhibit YYYY- February 2016 UBS account statement for Accounts ending 743	39	7475-7484
Defendant's Exhibit ZZZZ- February 2016 UBS account statement for Accounts ending 134	39	7485-7500
Defendant's Exhibit 5A- February 2016 UBS account summary statement	39	7501-7508
Defendant's Exhibit 5B- February 2016 UBS account statement for accounts Ending 745	39	7509-7522
Defendant's Exhibit 5C- February 2016 UBS account statement for accounts Ending 899	39	7523-7532
Defendant's Exhibit 5D- February 2016 UBS account statement for accounts Ending 746	39	7533-7540
Defendant's Exhibit 5E- February 2016 UBS account statement for accounts Ending 027	39	7541-7546
Defendant's Exhibit 5F- February 2016 UBS account statement for accounts Ending 575	39	7547-7552
Defendant's Exhibit 5G- UBS Account Summary for account ending 17, Showing no value As of February 26, 2016	39	7553
Defendant's Exhibit 5H- February 2016 UBS account statement for accounts ending 75	39	7554-7559
Defendant's Exhibit 5I- May 2016 UBS account statement for accounts ending 76	39	7560-7567
Defendant's Exhibit 5J- May 2016 UBS account statement for accounts ending 43	39	7568-7577
Defendant's Exhibit 5K- May 2016 UBS account statement for accounts ending 45	39	7578-7587
Defendant's Exhibit 5L- May 2016 UBS account statement for accounts ending 34	40	7588-7603
Defendant's Exhibit 5M- Wells Fargo PMA Package account ending 5397 Statement from February 1, 2016 through February 29, 2016	40	7604-7613

DOCUMENT	VOLUME	PAGE NO.
Defendant's Exhibit 5N- Wells Fargo Checking account ending 8870 Statements from February 6, 2016 through March 7, 2016	40	7614-7616
Defendant's Exhibit 5O- Wells Fargo Visa account ending 1032 statements From January 16, 2016 through February 12, 2016	40	7617-7620
Defendant's Exhibit 5P- Wells Fargo Visa account ending 1032 statements From February 13, 2016 through March 15, 2016	40	7621-7625
Defendant's Exhibit 5Q- American Express Platinum account ending 9008 Statements from January 16, 2016 through February 23, 2016	40	7626-7636
Defendant's Exhibit 5R- American Express Platinum account ending 9008 Statements from February 24, 2016 through March 25, 2016	40	7637-7645
Defendant's Exhibit 5S- American Express Centurion account ending 3005 Statements from January 16, 2016 through February 14, 2016	40	7646-7659
Defendant's Exhibit 5T- American Express Centurion account ending 3005 Statements from February 15, 2016 through March 16, 2016	40	7660-7668
Defendant's Exhibit 5U- American Express Optima account ending 2003 Statements from January 19, 2016 through February 16, 2016	40	7669-7680
Defendant's Exhibit 5V- American Express Optima account ending 2003 Statements from February 17, 2016 through March 18, 2016	40	7681-7685
Defendant's Exhibit 5W- Master Card Black Card account ending 1588 Statements from February of 2016	40	7686-7691
Defendant's Exhibits 5X- Principle Life Insurance Company Statement of Coverage as of February 26, 2016	40	7692-7693
Defendant's Exhibits 5Y- Voja DaVita Retirement Savings Plan statement From 01/01/16 through 03/31/16	40	7694-7696
Defendant's Exhibits 5Z- DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February of 2016	40	7697-7699
Defendant's Exhibit 6A- Cigna Health Savings Plan account balance of April 24, 2016	40	7700-7703
Defendant's Exhibit 6B- DaVita Stock Award Grant Statement, exercisable as of 06/01/16	40	7704-7705
Defendant's Exhibit 6C- Documents regarding sale of Ferrari	40	7706-7707

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Detailed Financial Disclosure Form filed on February 25, 2015	1	28-44
Detailed Financial Disclosure Form filed on February 27, 2015	1	45-65
Detailed Financial Disclosure Form filed on May 29, 2015	1	67-84
Detailed Financial Disclosure Form filed on February 16, 2016	4	721-738
Detailed Financial Disclosure Form filed on February 19, 2016	4	819-835
Discovery Commissioner's Report and Recommendations filed on January 11, 2016	2	421-424
Discovery Commissioner's Report and Recommendations filed on January 22, 2016	4	707-711
Discovery Commissioner's Supplemental Report and Recommendations filed on February 22, 2016	4	843-846
Errata to Pre-Trial Memorandum filed on February 22, 2016	4	841-842
Errata to Notice of Filing Cost Bond for Appeal filed on August 30, 2016	44	8603-8606
Ex-Parte Motion to Enlarge Time for Service of Summons and Complaint filed on April 4, 2014	1	7-11
Ex-Parte Order to Enlarge Time for Service of Summons and Complaint filed on April 10, 2014	1	12-13
Ex Parte Request for Leave of Court to File Supplemental Pleading (With Notice) Filed September 21, 2016	45	8914-8944
Joint Preliminary Injunction filed on May 15, 2014	1	15-16
Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioners Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs filed on September 14, 2015	2	207-274
Motion to Compel Discovery and for Attorney's Fees and Costs filed on December 23, 2015	2	407-420
Motion in Limine to Exclude Updated Real Estate Appraisals and Newly Disclosed Rental Values Submitted by Plaintiff filed on February 19, 2016	4	836-840
Motion in Limine to Exclude Defendant's Witness Disclosed After Deadline to Disclose witnesses and Request for Attorney's Fees and Sanctions filed on February 22, 2016	4	847-858

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief filed on August 24, 2016	44	8594-8600
Motion for Attorney's Fees and Costs filed on September 13, 2016	44	8607-8703
Notice of Appeal filed on August 23, 2016	44	8588-8589
Notice of Appeal, filed on December 13, 2016	47	9280-9286
Notice of Cross-Appeal filed on September 21, 2016	45	8823-8940
Notice of Cross-Appeal, filed on December 23, 2016	47	9291-9297
Notice of Entry of Order filed on August 12, 2015	1	205-206
Notice of Entry filed on November 30, 2015	2	395-399
Notice of Entry of Order filed on December 3, 2015	2	400-404
Notice of Entry of Order filed on May 6, 2016	42	8064-8065
Notice of Entry of Order filed on May 11, 2016	42	8068-8069
Notice of Entry of Order filed on June 29, 2016	42	8086-8089
Notice of Entry of Findings of Facts, Conclusions of Law and Decree of Divorce filed on August 22, 2016	44	8474-8587
Notice of Entry of Order filed on October 24, 2016	47	9272-9275
Notice of Entry of Order from October 18, 2016 Hearing filed on December 5, 2016	47	9276-9279
Notice of Filing Cost Bond for Appeal filed on August 29, 2016	44	8601-8602
Objections to Plaintiff's proposed deposition Testimony and Submission of Additional Deposition Testimony filed on March 25, 2016	40	7721-7739
Opposition to Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs and Countermotion for Sanctions and Attorney's Fees filed on October 6, 2015	2	287-335
Opposition to Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner, and Countermotion for Attorney's Fees and Costs filed on June 23, 2015	1	111-150

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Opposition to Motion to Compel Discovery and for Attorney's Fees and Costs and Countermotion for Protective Order filed on January 11, 2016	3	425-579
Opposition to Plaintiff's Motion for an Order to Show Cause why Defendant Should not be Held in Contempt of Court for His Multiple Violations of the Joint Preliminary Injunction, for an Order Limiting Access and Payments from Community Accounts, and for Sanctions, Attorney's Fees and Costs; and Countermotion for Attorney's Fees and Costs filed on February 8, 2016	4	713-720
Opposition to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's fees and Costs; and Countermotion for Sanctions, Attorney's Fees and Costs filed on July 8, 2016	42	8090-8153
Opposition to Motion for Attorney's Fees and Costs filed on October 13, 2016	46	9167-9174
Order to Show Cause filed on February 24, 2016	4	859-860
Order filed on May 6, 2016	42	8066-8067
Order from April 6, 2016 Hearing filed on May 11, 2016	42	8070-8071
Order filed on June 28, 2016	42	8083-8085
Order From October 18, 2016 Hearing, filed on December 5, 2016	47	9278-9279
Plaintiff's Closing Brief filed on August 1, 2016	43	8242-8414
Plaintiff's Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs filed on September 15, 2016	45	8803-8822
Plaintiff's Motion for the Issuance of an Order to Show Cause why Defendant Should not be Held in Contempt for his Multiple Violations of the Joint Preliminary Injunction; Plaintiff's Motion for an Order Limiting the Access and Payments from Community Accounts filed on January 19, 2016	4	647-706
Plaintiff's Pre Trial Memorandum filed on February 19, 2016	4	780-818
Plaintiff's Exhibit 1- Financial Disclosure Form Filed on February 16, 2016	10	1896-1912
Plaintiff's Exhibit 2- Financial Disclosure Form Filed on February 16, 2016	10	1913-1930
Plaintiff's Exhibit 3- Detailed Financial Disclosure Form Filed on May 29, 2015	10	1931-1951

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 4- Detailed Financial Disclosure Form Filed on February 27, 2015	10	1952-1972
Plaintiff's Exhibit 5- 2014 Individual Income Tax Return	10	1973-1980
Plaintiff's Exhibit 6- 2013 Individual Income Tax Return	11	1981-2241
Plaintiff Exhibit 7- 2012 Individual Income Tax Returns	12	2242-2378
Plaintiff's Exhibit 8- 2011 Individual Income Tax Returns	13	2379-2427
Plaintiff's Exhibit 9- 2010 Individual Income Tax Returns	13	2428-2456
Plaintiff's Exhibit 10- 2009 Individual Income Tax Returns	13	2457-2489
Plaintiff's Exhibit 11- 2008 Individual Income Tax Returns	13	2490-2515
Plaintiff's Exhibit 12- 2007 Individual Income Tax Returns	13	2516-2542
Plaintiff's Exhibit 13- 2006 Individual Income Tax Returns	13	2543-2572
Plaintiff's Exhibit 14- 2005 Individual Income Tax Returns	13	2573-2595
Plaintiff's Exhibit 15- 2004 Individual Income Tax Returns	13	2596-2612
Plaintiff's Exhibit 16- 2003 Individual Income Tax Returns	13	2613-2627
Plaintiff's Exhibit 18- Text messages between the parties	14	2629-2772
Plaintiff's Exhibit 19- Emails between the parties	14	2773-2813
Plaintiff's Exhibit 20- Text messages between the parties	15	2814-2921
Plaintiff's Exhibit 21- Text messages between the parties	15	2922-2925
Plaintiff's Exhibit 22- Emails between the parties	15	2926-2962
Plaintiff's Exhibit 23- Emails between the parties	15	2963-3040
Plaintiff's Exhibit 24- Text messages between the parties	15	3041-3048
Plaintiff's Exhibit 25- Text messages between the parties	15	3049-3061
Plaintiff's Exhibit 26- Proposed Community Property Distribution Worksheet	15	3062-3063
Plaintiff's Exhibit 54- Jenny Allen's Curriculum Vitae and List of Cases	16	3064-3066
Plaintiff's Exhibit 55- Index of documents in Support of Spreadsheets in Anthem Forensic's Reports	16	3067-3121

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 56 Anthem Forensics' Expert Witness Report	16	3122-3232
Plaintiff's Exhibit 57- Anthem Forensics' Supplemental Expert Witness Report	17	3233-3368
Plaintiff's Exhibit 58- Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report	17	3369-3402
Plaintiff's Exhibit 59- Email from Joe Leauanae to Daniel Marks, Esq.	17	3403-3404
Plaintiff's Exhibit 60- Auto Related Exhibits listed on Exhibit 6	17	3405-3409
Plaintiff's Exhibit 61- Transactions that comprise the "adjusted" column on Exhibit 6	18	3410-3549
Plaintiff's Exhibit 62- Withdrawals and checks written to cash - Gabrielle Kogod	18	3550
Plaintiff's Exhibit 63- Anthem Forensics' Response to Rebuttal Report	18	3551-3578
Plaintiff's Exhibit 65- Anthem Forensics' Supporting Documentation for Facts set fourth in The February 5, 2016 Report	19	3579-3640
Plaintiff's Exhibit 69- Joint Preliminary Injunction Order	19	3641-3642
Plaintiff's Exhibit 71- Settlement Statement for 10776 Wilshire Boulevard, Unit 604, California	19	3643
Plaintiff's Exhibit 72- Spreadsheet showing expenses for Khapsalis and children From May 2014	19	3644-3674
Plaintiff's Exhibit 73- Spreadsheet showing updated Outflows greater than \$10,000 Since Anthem's December 15, 2015 Report based on updated statements provided by Dennis	19	3675
Plaintiff's Exhibit 74- Spreadsheet showing Outflows more than \$10,000 Since May, 2014	19	3676
Plaintiff's Exhibit 75- Spreadsheet showing payments to or on behalf of Dennis' Family Memhersh since May, 2014	19	3677-3678
Plaintiff's Exhibit 76- Spreadsheet showing payments to Jennifer Steiner since September, 2014	19	3679-3682
Plaintiff's Exhibit 77- Email from Bob Gehlen dated November 25, 2015	19	3683-3685
Plaintiff's Exhibit 78- Email from Dennis to Robert Gehlen dated December 8, 2015	19	3686-3690

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 79- Email from Ms. Varshney to Mr. Marks and Ms. Young re: Dennis Not adding Gabrielle to the UBS Account dated December 2, 2015	19	3691-3696
Plaintiff's Exhibit 80- Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	19	3697-3720
Plaintiff's Exhibit 87- Letter from Ms. Varshney to Mr. Marks re: Deficiencies in documents From DaVita dated October 1, 2015	19	3721-3725
Plaintiff's Exhibit 88- Letter from Mr. Jimmerson to Mr. Smith re: Dennis' intent to sell stock Options dated June 12, 2015	19	3726
Plaintiff's Exhibit 89- Letter from Mr. Smith to Mr. Marks re: Sale of Dennis' Stock Options Dated August 14, 2015	19	3727-3729
Plaintiff's Exhibit 90- Letter from Mr. Marks to Mr. Smith re: Subpoena to DaVita jeopardizing Dennis' position dated September 2, 2015	19	3730-3731
Plaintiff's Exhibit 91- 2008 Annual Proxy Statement	19	3732-3807
Plaintiff's Exhibit 92- 2009 Annual Proxy Statement	20	3808-3873
Plaintiff's Exhibit 93- 2010 Annual Proxy Statement	20	3874-3959
Plaintiff's Exhibit 94- 2011 Annual Proxy Statement	21	3960-4081
Plaintiff's Exhibit 95- 2012 Annual Proxy Statement	21	4082-4202
Plaintiff's Exhibit 96- 2013 Annual Proxy Statement	22	4203-4298
Plaintiff's Exhibit 97- 2014 Annual Proxy Statement	22	4299-4432
Plaintiff's Exhibit 98- 2015 Annual Proxy Statement	23	4433-4526
Plaintiff's Exhibit 100- Radford J. Smith, Chartered's Billing Statements	23	4527-4560
Plaintiff's Exhibit 101- Marc Herman's Billing Statements	23	4561
Plaintiff's Exhibit 102- Anthem Forensic's Billing Statements	23	4562-4627
Plaintiff's Exhibit 103- Clark Barthol's Billing Statements	23	4628
Plaintiff's Exhibit 107- Nadya Khapsalis' Facebook printout	24	4629-4691
Plaintiff's Exhibit 111- Plaintiff's Third Set of Interrogatories to Defendant	24	4692-4709

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 113- Plaintiff's Fourth Set of Interrogatories to Defendant	24	4710-4717
Plaintiff's Exhibit 116- Plaintiff's Sixth Set of Interrogatories to Defendant	24	4718-4761
Plaintiff's Exhibit 118- Summary of emails prepared by Plaintiff	24	4762-4765
Plaintiff's Exhibit 119- 2011 Tax Return	24	4766-4767
Plaintiff's Exhibit 120- 2012 Tax Return	24	4768-4772
Plaintiff's Exhibit 121- 2013 Tax Return	24	4773-4780
Plaintiff's Exhibit 122- 2014 Tax Return	24	4781-4784
Plaintiff's Exhibit 123- Kogod equity analysis	24	4785
Plaintiff's Exhibit 124- Dist. Comm prop as of February 2016	24	4786-4788
Plaintiff's Exhibit 125- 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	25	4789-5065
Plaintiff's Exhibit 125- Continued 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	26	5066-5170
Plaintiff's Exhibit 126- 9/15/15 Deposition of Patricia Murphy	27	5171-5305
Plaintiff's Exhibit 127- 9/26/15 Deposition of Mitchell Kogod	28	5306-5498
Plaintiff's Exhibit 128- 9/25/15 Deposition of Marsha Kogod	29	5499-5592
Plaintiff's Exhibit 129- 9/25/15 Deposition of Sheldon Kogod	29	5593-5745
Plaintiff's Exhibit 130- 9/26/15 Deposition of Dana Kogod	30	5746-5832
Plaintiff's Exhibit 131- 12/10/15 Deposition of Jennifer Crute Steiner	31	5833-6019
Plaintiff's Exhibit 132- Gabrielle's Ann Taylor Loft X5363 dated February 22, 2016	32	6020-6023
Plaintiff's Exhibit 132-2- Marc Herman's Curriculum Vitae	41	7984
Plaintiff's Exhibit 132-5- Gabrielle's expert, Mr. Marc Herman's updated Appraisal dated January 30, 2016	41	7985-8021
Plaintiff's Exhibit 132-6- Dennis' expert, Ms. Jennifer L. Bosco's appraisal Dated March 7, 2016	41	8022-8041
Plaintiff's Exhibit 133- Gabrielle's Banana Republic Luxe X4713 Dated March 4, 2016	32	6024-6026

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 134- Gabrielle's Discover Card X5161 dated February 11, 2016	32	6027-6029
Plaintiff's Exhibit 135- Gabrielle's Discover Card X5161 dated March 11, 2016	32	6030-6033
Plaintiff's Exhibit 136- Gabrielle's Kohl's Card X2557 Dated January 7, 2016	32	6034-6036
Plaintiff's Exhibit 137- Gabrielle's Kohl Statement X2557 dated February 5, 2016	32	6037-6039
Plaintiff's Exhibit 138- Gabrielle's American Express Statement X9677 dated February 12, 2016	32	6040-6042
Plaintiff's Exhibit 139- Gabrielle's Nordstrom X992 dated February 11, 2016	32	6043-6048
Plaintiff's Exhibit 140- Gabrielle's Nordstrom X992 dated March 13, 2016	32	6049-6052
Plaintiff's Exhibit 141- Bank of America Merrill Lynch X0129 Statement dated March 1, 2016 through March 31, 2016	32	6053-6058
Plaintiff's Exhibit 142- Bank of America Merrill Lynch X6446 Statement Dated February 29, 2016	32	6059-6066
Plaintiff's Exhibit 143- Bank of America Merrill Lynch primary account 7GS-10588 dated February 29, 2016 (also includes secondary accounts 7GS-10637, 7GS-10588, 7GS-10093)	32	6067-6124
Plaintiff's Exhibit 144- Gabrielle's UBS account FN-20329 GM Dated March, 2016	32	6125-6132
Plaintiff's Exhibit 145- Gabrielle's UBS account FN 13134 GM Dated March, 2016	32	6133-6146
Plaintiff's Exhibit 146- Gabrielle's UBS account FN 12743 GM Dated March, 2016	32	6147-6160
Plaintiff's Motion to Compel Discovery, For Sanctions, and Attorney's Fees and Costs filed on June 21, 2016	42	8072-8081
Plaintiff's Opposition to Defendant's Motion to Stay Enforcement Of Decree of Divorce and for Other Related Relief and Countermotion for Attorney's Fees filed on October 12, 2016	46	9149-9166
Reply to Counterclaim for Divorce filed on December 5, 2014	1	25-27
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Reply in Support of Motion for an Order to Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs; and Opposition to Countermotion for sanctions and Attorney's Fees filed on October 12, 2015	2	336-345
Reply in Support of Defendant's Motion to Compel Discovery and for Attorney's Fees and Costs, and Opposition to Plaintiff's Countermotion for Protective Order filed on January 13, 2016	3	583-586
Reply to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs and Opposition to Countermotion for Sanctions, Attorney's Fees and Costs filed on July 13, 2016	42	8154-8192
Reply in Support of Motion to Stay Enforcement of Decree of Divorce and For Other Related Relief; and Opposition to Countermotion for Attorney's fees filed on October 14, 2016	46	9175-9180
Reply to Opposition to Motion for Attorney's Fees and Costs filed on October 17, 2016	46	9181-9186
Stipulation and Order filed on August 10, 2015	1	201-204
Stipulation and Order filed on December 15, 2015	2	405-406
Summons filed on May 15, 2014	1	17-18
Supplemental Billing Statements of Attorney's Fees and Costs filed on March 11, 2016	40	7708-7720
Supplement to Plaintiff's Motion for Attorney's Fees and Costs filed on September 21, 2016	46	8945-9027
Transcript Re: All Pending Motions (Hearing on June 26, 2015) filed on July 9, 2015	1	179-200
Transcript Re: Motion to Stay (Hearing on Wednesday September 21, 2016) filed on December 29, 2016	2	275-286
Transcript Re: All Pending Motions (Hearing on Wednesday October 14, 2015) filed on December 29, 2016	2	346-393
Transcript Re: All Pending Motions (Hearing on Friday January 15, 2016) filed on December 29, 2016	3	587-646
Transcript Re: All Pending Motions (Hearing on Wednesday, February 17, 2016) filed on December 29, 2016	4	739-779
Transcript Re: Non-Jury Trial (Tuesday, February 23, 2016) filed on April 28, 2016	5	861-1037

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Transcript Re: Non-Jury Trial (Wednesday, February 24, 2016) filed on April 28, 2016	6	1038-1222
Transcript Re: Non-Jury Trial Vol. I (Thursday, February 25, 2016) filed on April 28, 2016	7	1223-1399
Transcript Re: Non-Jury Trial Vol. II (Thursday, February 25, 2016) filed on April 28, 2016	8	1400-1592
Transcript Re: Non-Jury Trial Vol. I (Friday, February 26, 2016) filed on April 28, 2016	9	1593-1766
Transcript Re: Non-Jury Trial Vol. II (Friday, February 26, 2016) filed on April 28, 2016	10	1767- 1875
Transcript Re: Status Check (Hearing on Wednesday April 6, 2016) Filed on April 28, 2016	40	7740-7808
Transcript Re: Hearing (Hearing on Wednesday May 4, 2016) Filed on December 29, 2016	41	7809-7979
Transcript Re: All Pending Motions (Hearing on Wednesday July 13, 2016) Filed on December 29, 2016	42	8193-8241
Transcript Re: All Pending Motions (Hearing on Tuesday October 18, 2016) filed on December 29, 2016	47	9187-9271



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ70034627750516 FN 0

Private Wealth Solutions

May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLENMUCHA
Phone: 415-954-6700/800-826-7014

Questions about your statement?
Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080013134.

Visit our website:
www.ubs.com/financialservices

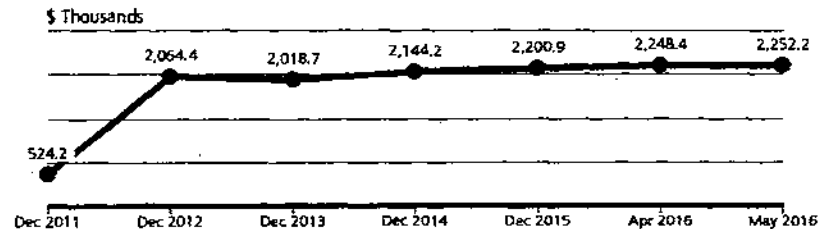
D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND
GABRIELLE CIOFFI-KOGOD REV TR
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Value of your account

	on April 29 (\$)	on May 31 (\$)
Your assets	2,248,397.42	2,252,231.17
Your liabilities	0.00	0.00
Value of your account	\$2,248,397.42	\$2,252,231.17
Accrued interest in value above	\$22,579.18	\$25,185.33

As a service to you, your portfolio value of
\$2,252,231.17 includes accrued interest.

Tracking the value of your account



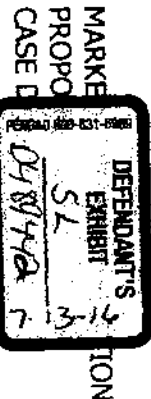
Sources of your account growth during 2016

Value of your account at year end 2015	\$2,200,901.44
Net deposits and withdrawals	-\$8,276.50
Your investment return:	
Dividend and interest income	\$40,240.44
Change in value of accrued interest	-\$2,529.81
Change in market value	\$21,895.60
Value of your account on May 31, 2016	\$2,252,231.17

Member SIPC

CNQ70004003462775 NQ7000180806 00003 0516 009509543 FN13134GM0 000000

Page 1 of 16



P10227

07588



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-825-7014

Your account balance sheet

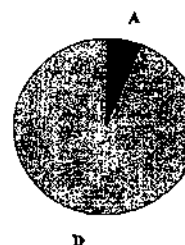
The value of your account includes assets held at UBS and certain assets held away from UBS. See page 1 for more information.

Summary of your assets

	Value on May 31 (\$)	Percentage of your account
A Cash and money balances	134,781.19	5.98%
B Cash alternatives	0.00	0.00%
C Equities	0.00	0.00%
D Fixed income	2,117,449.98	94.02%
E Non-traditional	0.00	0.00%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$2,252,231.17	100.00%

Value of your account **\$2,252,231.17**

Your current asset allocation



➤ Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	May 2016	Year to date
S&P 500	1.80%	3.57%
Russell 3000	1.79%	3.41%
MSCI - Europe, Australia & Far East	-0.78%	-0.75%
Barclays Capital U.S. Aggregate Bond Index	0.03%	3.45%

Interest rates on May 31, 2016

3-month Treasury bills: 0.34%

One-month LIBOR: 0.47%

PT0228



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	May 2016 (\$)	Year to date (\$)
Opening account value	\$2,248,397.42	\$2,200,901.44
Withdrawals and fees, including investments transferred out	0.00	-8,276.50
Dividend and interest income	5,274.45	40,240.44
Change in value of accrued interest	2,506.15	-2,529.81
Change in market value	-3,946.85	21,895.60
Closing account value	\$2,252,231.17	\$2,252,231.17

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	May 2016 (\$)	Year to date (\$)
Taxable interest	2.23	5.53
Tax-exempt interest	4,800.00	37,529.17
Tax-exempt accrued interest received	472.22	2,704.79
Total current year	\$5,274.45	\$40,239.49
Prior year adjustment	0.00	0.95
Total dividend & interest	\$5,274.45	\$40,240.44

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized
	May 2016 (\$)	Year to date (\$)	gains and losses (\$)
Short term	0.00	0.00	16,818.50
Long term	4,446.80	9,125.22	86,568.02
Total	\$4,446.80	\$9,125.22	\$103,386.52

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *important information about your statement* on the last two pages of this document for details.

	May 2016 (\$)	Year to date (\$)
Opening balances	\$194,345.24	\$45,293.55
Additions		
Dividend and interest income	5,274.45	40,240.44
Proceeds from investment transactions	59,887.50	295,237.95
Total additions	\$65,161.95	\$335,478.39
Subtractions		
Professional management fees and related services	0.00	-8,276.50
Funds withdrawn for investments bought	-124,726.00	-237,714.25
Total subtractions	-\$124,726.00	-\$245,990.75
Net cash flow	-\$59,564.05	\$89,487.64
Closing balances	\$134,781.19	\$134,781.19

PT0229



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

UBS Bank USA Deposit Account APY

Interest period Apr 7 - May 5

Opening UBS Bank USA Deposit balance Apr 7	\$60,094.92
Closing UBS Bank USA Deposit balance May 5	\$199,147.47
Number of days in interest period	29
Average daily balance	\$139,721.56
Interest earned	\$2.23
Annual percentage yield earned	0.02%

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Current income & capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- Your account is managed by UBS AM Municipal Fixed Inc.
- Your account cost basis default closing method is FIFO, First In, First Out.
- Statement copies are sent to 1 interested party.
 - MS GABRIELLE CIOFFI-KOGOD

PT0230



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on May 1 (\$)	Closing balance on May 31 (\$)	Price per share on May 31 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
UBS BANK USA DEP ACCT	194,345.24	134,781.19					4,000,000.00

Fixed income

Municipal securities

Prices are obtained from independent quotation bureaus that use computerized valuation formulas to calculate current values. Actual market values may vary and thus gains/losses may not be accurately reflected. Cost basis has been automatically adjusted for mandatory amortization of bond premium on coupon tax-exempt municipal securities using the constant yield method and for accreted original issue

discount for securities issued at a discount. When original cost basis is displayed, amortization has been done using the constant yield method, otherwise amortization has been done using the straight line method.

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
ATLANTA GA ARPT SR B RV BE/R/ RATE 05.000% MATURES 01/01/22 ACCRUED INTEREST \$520.83 CUSIP 04780MRE1 Moody: Aa3 S&P: AA- EAI: \$1,250 Current yield: 4.21% Original cost basis: \$30,127.00	Jun 22, 12	25,000.000	112.618	28,154.59	118.795	29,698.75	1,544.16	LT
continued next page								

PT0231



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

Your assets » Fixed income » Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
ATLANTA GA ARPT PASSENGE SR A RV BE/R/ RATE 05.000% MATURES 01/01/27 CALLABLE 01/01/24 @ 100.00 ACCRUED INTEREST \$1,249.99 CUSIP 04780TCR3 Moody: Aa3 S&P: AA- EAI: \$3,000 Current yield: 4.07% Original cost basis: \$67,942.80	Apr 01, 14	60,000.000	110.680	66,408.48	122.905	73,743.00	7,334.52	LT
CALIFORNIA ST PUB WKS 8R SR A BE/R/ RATE 05.000% MATURES 09/01/27 CALLABLE 09/01/24 @ 100.00 ACCRUED INTEREST \$937.50 CUSIP 13068LMD4 Moody: A1 S&P: A+ EAI: \$3,750 Current yield: 4.07% Original cost basis: \$83,908.50	Mar 27, 14	75,000.000	109.761	82,321.31	122.993	92,244.75	9,923.44	LT
CHICAGO IL O HARE INTL A SR A BE/R/ RATE 05.000% MATURES 01/01/20 ACCRUED INTEREST \$1,770.83 CUSIP 167593KA9 Moody: A2 S&P: A EAI: \$4,250 Current yield: 4.42% Original cost basis: \$100,093.45	Aug 24, 12	85,000.000	109.088	92,725.07	113.100	96,135.00	3,409.93	LT
DALLAS FORT WORTH TX IN SR D RV BE/R/ RATE 05.250% MATURES 11/01/22 CALLABLE 11/01/21 @ 100.00 ACCRUED INTEREST \$175.00 CUSIP 235036KS8 Moody: A2 S&P: A+ EAI: \$2,100 Current yield: 4.35% Original cost basis: \$44,816.80	Jul 12, 13	40,000.000	108.304	43,321.71	120.642	48,256.80	4,935.09	LT

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PT0232



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
DISTRICT COLUMBIA SR C BE/R/ RATE 05.000% MATURES 06/01/35 CALLABLE 06/01/24 @ 100.00 ACCRUED INTEREST \$1,750.00 CUSIP 25476FNU8 Moody: Aa1 S&P: AA EAI: \$3,500 Current yield: 4.13% Original cost basis: \$80,711.40	Nov 18, 14	70,000.000	113.133	79,193.29	120.926	84,648.20	5,454.91	LT
FORT WORTH TX INDPT SCH BE/R/ RATE 05.000% MATURES 02/15/26 CALLABLE 02/15/25 @ 100.00 ACCRUED INTEREST \$956.94 CUSIP 3494604N2 Moody: Aaa S&P: AAA EAI: \$3,250 Current yield: 3.98% Original cost basis: \$80,453.75	Dec 11, 15	65,000.000	122.658	79,728.06	125.711	81,712.15	1,984.09	ST
GEORGETOWN TX INDPT SCH PERMA SR A BE/R/ RATE 05.000% MATURES 08/15/37 DATED DATE 02/04/16 CALLABLE 08/15/25 @ 100.00 ACCRUED INTEREST \$1,543.75 CUSIP 373046UJ8 Moody: Aaa S&P: AAA EAI: \$4,750 Current yield: 4.14% Original cost basis: \$112,988.25	Jan 13, 16	95,000.000	118.365	112,447.01	120.806	114,765.70	2,318.69	ST
GEORGIA ST RD & TWY AUTH SR A RV BE/R/ RATE 05.000% MATURES 03/01/21 ACCRUED INTEREST \$812.50 CUSIP 37358MCY5 Moody: Aaa S&P: AAA EAI: \$3,250 Current yield: 4.24% Original cost basis: \$78,342.55	Oct 03, 14	65,000.000	115.407	75,015.14	118.001	76,700.65	1,685.51	LT

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Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFF-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
HAWAII ST FOR ISSUES DTD SR EE BE/R/ RATE 05.000% MATURES 11/01/27 CALLABLE 11/01/22 @ 100.00 ACCRUED INTEREST \$291.66 CUSIP 419791Q68 Moody: Aa2 S&P: AA EAI: \$3,500 Current yield: 4.14% Original cost basis: \$77,382.20	Sep 17, 13	70,000.000	107.769	75,438.56	120.733	84,513.10	9,074.54	LT
ILLINOIS ST BE/R/ RATE 05.000% MATURES 08/01/18 ACCRUED INTEREST \$500.00 CUSIP 452152MF5 Moody: Baa1 S&P: A- EAI: \$1,500 Current yield: 4.68% Original cost basis: \$33,821.10	May 02, 12	30,000.000	104.677	31,403.39	106.929	32,078.70	675.31	LT
KATY TX INDPT SCH SR A BE/R/ RATE 05.000% MATURES 02/15/26 CALLABLE 02/15/23 @ 100.00 ACCRUED INTEREST \$1,104.16 CUSIP 486063PS3 Moody: Aaa S&P: AAA EAI: \$3,750 Current yield: 4.10% Original cost basis: \$84,327.75	Jul 12, 13	75,000.000	109.142	81,856.87	121.863	91,397.25	9,540.38	LT
KELLER TX INDPT SCH T PERMA SR B BE/R/ RATE 05.000% MATURES 08/15/30 DATED DATE 05/18/16 CALLABLE 02/15/26 @ 100.00 ACCRUED INTEREST \$180.56 CUSIP 487694RC6 Moody: Aaa S&P: AAA EAI: \$5,000 Current yield: 4.01% Original cost basis: \$124,726.00	Apr 13, 16	100,000.000	124.643	124,643.20	124.644	124,644.00	0.80	ST

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Page 8 of 16

PT0234

07595



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
KENTUCKY PPTY BLD BE/R/ RATE 05.000% MATURES 11/01/16 ACCRUED INTEREST \$125.00 CUSIP 49151E6Q1 Moody: Aa3 S&P: A EAI: \$750 Current yield: 4.91% Original cost basis: \$33,552.00	Apr 13, 11	30,000.000	100.950	30,285.00	101.840	30,552.00	267.00	LT
MIAMI-DADE CNTY FL SCH B SR A RV BE/R/ RATE 05.000% MATURES 05/01/30 CALLABLE 05/01/25 @ 100.00 ACCRUED INTEREST \$208.33 CUSIP 59333MQ24 Moody: A1 S&P: A EAI: \$2,500 Current yield: 4.20% Original cost basis: \$57,922.50	Dec 17, 14	50,000.000	114.027	57,013.98	119.019	59,509.50	2,495.52	LT
MICHIGAN FIN AUTH 2012 BE/R/ RATE 05.000% MATURES 06/01/19 ACCRUED INTEREST \$1,500.00 CUSIP 59447PLY5 Moody: Not rated S&P: A- EAI: \$3,000 Current yield: 4.64% Original cost basis: \$67,936.80	Aug 21, 12	60,000.000	106.167	63,700.31	107.834	64,700.40	1,000.09	LT
MINNESOTA ST SR A BE/R/ RATE 05.000% MATURES 08/01/20 ACCRUED INTEREST \$1,250.00 CUSIP 6041294D5 Moody: Aa1 S&P: AA+ EAI: \$3,750 Current yield: 4.31% Original cost basis: \$89,793.75	Oct 23, 14	75,000.000	114.397	85,798.29	116.068	87,051.00	1,252.71	LT

continued next page

PT0235



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
NEW JERSEY ECON DEV AUTH SR XX RV BE/R/ RATE 05.000% MATURES 06/15/21 ACCRUED INTEREST \$806.94 CUSIP 645778KQ6 Moody: A3 S&P: A- EAI: \$1,750 Current yield: 4.55% Original cost basis: \$37,124.50	Aug 26, 15	35,000.000	105.352	36,873.53	109.889	38,461.15	1,587.62	ST
NEW JERSEY ST TPK AUTH SR A RV BE/R/ RATE 05.000% MATURES 01/01/29 CALLABLE 07/01/24 @ 100.00 ACCRUED INTEREST \$1,249.99 CUSIP 6461394Y8 Moody: A3 S&P: A+ EAI: \$3,000 Current yield: 4.13% Original cost basis: \$68,482.80	May 14, 14	60,000.000	111.672	67,003.24	121.041	72,624.60	5,621.36	LT
NEW YORK NY FOR PREVIQU SR A BE/R/ RATE 05.000% MATURES 08/01/19 ACCRUED INTEREST \$1,083.33 CUSIP 64966LV24 Moody: Aa2 S&P: AA EAI: \$3,250 Current yield: 4.45% Original cost basis: \$74,241.05	Aug 03, 15	65,000.000	111.407	72,414.63	112.436	73,083.40	668.77	ST
NEW YORK ST URBAN DEV SR A BE/R/ RATE 05.000% MATURES 03/15/29 CALLABLE 03/15/21 @ 100.00 ACCRUED INTEREST \$475.00 CUSIP 650035WY0 Moody: Aa1 S&P: AAA EAI: \$2,250 Current yield: 4.28% Original cost basis: \$48,222.45	Jul 09, 13	45,000.000	104.708	47,118.80	116.809	52,564.05	5,445.25	LT

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PT0236



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

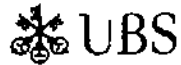
Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets › Fixed income › Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
NJ ECO DV UTH SCH FACS SR PP RV BE/R/ RATE 05.000% MATURES 06/15/20 ACCRUED INTEREST \$461.11 CUSIP 6459186E8 Moody: A3 S&P: A- EAI: \$1,000 Current yield: 4.60% Original cost basis: \$21,589.80								
	Oct 26, 15	20,000.000	106.986	21,397.36	108.642	21,728.40	331.04	ST
NYS EMPIRE DEV CORP SR C RV BE/R/ RATE 05.000% MATURES 03/15/32 CALLABLE 03/15/23 @ 100.00 ACCRUED INTEREST \$686.11 CUSIP 650035C89 Moody: Aa1 S&P: AAA EAI: \$3,250 Current yield: 4.18% Original cost basis: \$73,721.05								
	Jul 21, 15	65,000.000	112.053	72,834.67	119.584	77,729.60	4,894.93	ST
OHIO STAT SR B BE/R/ RATE 05.000% MATURES 09/15/18 ACCRUED INTEREST \$316.66 CUSIP 677521PL4 Moody: Aa1 S&P: AA+ EAI: \$1,500 Current yield: 4.57% Original cost basis: \$36,366.00								
	Dec 06, 11	30,000.000	107.436	32,230.96	109.512	32,853.60	622.64	LT
PENNSYLVANIA ST TPK COMM A-1 RV BE/R/ RATE 05.000% MATURES 12/01/26 CALLABLE 06/01/25 @ 100.00 ACCRUED INTEREST \$1,375.00 CUSIP 709224HD4 Moody: A1 S&P: A EAI: \$2,750 Current yield: 4.08% Original cost basis: \$63,772.50								
	May 15, 15	55,000.000	114.568	63,012.70	122.550	67,402.50	4,389.80	LT

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PT0237



Private Wealth Solutions
May 2016

Account number: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
SAM RAYBURN TX MUN PWR RV BE/RV RATE 05.000% MATURES 10/01/18 ACCRUED INTEREST \$708.33 CUSIP 795869EQ5 Moody: Not rated S&P: BBB+ EAI: \$4,250 Current yield: 4.59% Original cost basis: \$99,213.70								
	Aug 23, 12	85,000.000	106.709	90,703.14	108.849	92,521.65	1,818.51	LT
ST OF SC GO BE/RV RATE 05.000% MATURES 03/01/23 CALLABLE 03/01/21 @ 100.00 ACCRUED INTEREST \$687.50 CUSIP 83710DSN4 Moody: Aaa S&P: AA+ EAI: \$2,750 Current yield: 4.25% Original cost basis: \$68,026.75								
	Jun 25, 12	55,000.000	113.462	62,404.40	117.569	64,662.95	2,258.55	LT
TEXAS ST SR A BE/RV RATE 05.000% MATURES 10/01/28 CALLABLE 10/01/24 @ 100.00 ACCRUED INTEREST \$749.99 CUSIP 882723ST7 Moody: Aaa S&P: AAA EAI: \$4,500 Current yield: 4.01% Original cost basis: \$108,082.80								
	Nov 19, 15	90,000.000	119.000	107,100.24	124.592	112,132.80	5,032.56	ST
TOBACCO SETTLEMENT FING SR A RV BE/RV RATE 05.000% MATURES 06/01/24 ACCRUED INTEREST \$875.00 CUSIP 888809AW0 Moody: Not rated S&P: BBB+ EAI: \$1,750 Current yield: 4.24% Original cost basis: \$41,050.45								
	Mar 11, 15	35,000.000	115.277	40,347.26	117.920	41,272.00	924.74	LT

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Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
WASHINGTON ST HEALTH CAR								
SR A RV BE/RV								
RATE 05.000% MATURES 10/01/23								
CALLABLE 10/01/22 @ 100.00								
ACCRUED INTEREST \$166.65								
CUSIP 93978HFY6								
Moody: Aa3 S&P: AA-								
EAI: \$1,000 Current yield: 4.12%								
Original cost basis: \$17,503.80	Jun 28, 12	15,000.000	110.965	16,644.88	121.305	18,195.75	1,550.87	LT
Original cost basis: \$5,850.00	Sep 14, 12	5,000.000	111.303	5,565.15	121.305	6,065.25	500.10	LT
Security total		20,000.000		22,210.03		24,261.00	2,050.97	
WASHINGTON ST FOR ISSUES								
SR D BE/RV								
RATE 05.000% MATURES 02/01/31								
CALLABLE 02/01/24 @ 100.00								
ACCRUED INTEREST \$666.55								
CUSIP 93974DDP0								
Moody: Aa1 S&P: AA+								
EAI: \$2,000 Current yield: 4.11%								
Original cost basis: \$44,711.60	Feb 20, 14	40,000.000	109.432	43,772.91	121.540	48,616.00	4,843.09	LT
Total		\$1,770,000.000		\$1,988,878.13		\$2,092,264.65	\$103,386.52	
Total accrued interest: \$25,185.33								
Total estimated annual income: \$87,850								

Your total assets

		Value on May 31 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	134,781.19	5.98%	134,781.19		
Fixed Income	Municipal securities	2,092,264.65		1,988,878.13	87,850.00	103,386.52
	Total accrued interest	25,185.33				
	Total fixed income	2,117,449.98	94.02%	1,988,878.13	87,850.00	103,386.52
Total		\$2,252,231.17	100.00%	\$2,123,659.32	\$87,850.00	\$103,386.52



Private Wealth Solutions
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
Taxable interest	May 6	Interest	UBS BANK USA DEPOSIT ACCOUNT AS OF 05/05/16	2.23
	Total taxable interest			\$2.23
Tax-exempt interest	May 2	Interest	DALLAS FORT WORTH TX IN SR D RV BE/R/5.25 110122 DTD 070113 CALLABLE PAID ON 40000 AS OF 05/01/16 CUSIP: 235036K58	1,050.00
	May 2	Interest	HAWAII ST FOR ISSUES DTD SR EE BE/R/5 DUE 110127 DTD 120412 CALLABLE PAID ON 70000 AS OF 05/01/16 CUSIP: 419791Q68	1,750.00
	May 2	Interest	KENTUCKY PPTY BLD BE/R/5 DUE 110116 DTD 111710PAID ON 30000 AS OF 05/01/16 CUSIP: 49151E6Q1	750.00
	May 2	Interest	MIAMI-DADE CNTY FL SCH B SR A RV BE/R/5 DUE 050130 DTD 012115 CALLABLE PAID ON 50000 AS OF 05/01/16 CUSIP: 59333MQ24	1,250.00
	Total accrued interest received			\$472.22
	Total tax-exempt interest			\$5,272.22
	Total dividend and interest income			\$5,274.45

Investment transactions

For more information about the price/value shown for restricted securities, see *Important information about your statement* at the end of this document.

Date	Activity	Description	Quantity	Value (\$)	Price (\$)	Proceeds from investment transactions (\$)	Funds withdrawn for investments bought (\$)	Accrued interest (\$)
May 18	Bought	KELLER TX INDPT SCH T PERMA SR B BE/R/5 DUE 081530 DTD 051816 CALLABLE INSRD FC 081516 CALLABLE @ 100 021526 INSRD FC 081516 2.182% YIELD TO CALL 02/15/2026 @ \$100.000 2.881% YIELD TO MATURITY CUSIP: 487694RQ6	100,000.000		124.7260000		-124,726.00	
May 23	Sold	NEW YORK ST DORM AUTH ST SR B RV BE/R/5 DUE 031529 DTD 072612 CALLABLE CALLABLE @ 100 D31522 1.484% YIELD TO CALL 03/15/2022 @ \$100.000 3.139% YIELD TO MATURITY CUSIP: 64990EFD4	-50,000.000		119.7750000	59,887.50		472.22
Total						\$59,887.50	-\$124,726.00	\$472.22



Private Wealth Solutions
May 2016

Account name: O KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

	Date	Activity	Description	Amount (\$)
Money balance activities	Apr 29	Balance forward		\$194,345.24
	May 3	Deposit	UBS BANK USA DEPOSIT ACCOUNT	4,800.00
	May 6	Deposit	UBS BANK USA DEPOSIT ACCOUNT AS OF 05/05/16	2.23
	May 18	Withdrawal	UBS BANK USA DEPOSIT ACCOUNT	-124,726.00
	May 24	Deposit	UBS BANK USA DEPOSIT ACCOUNT	60,359.72
	May 31	Closing UBS Bank USA Deposit Account		\$134,781.19

The UBS Bank USA Deposit Account is your primary sweep option.

Realized gains and losses

The estimated realized gains and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products, like Contingent Debt Securities, may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a *versus purchases* or VSP order. See *Important information about your statement* at the end of this document for more

information. We may not adjust gains and losses for all capital changes. We automatically adjust cost basis for tax-exempt and AMT coupon municipal securities for estimated amortization of bond premiums and for accreted OID for securities issued at a discount. If you requested that UBS adjust cost basis for the bond premium amortization on taxable debt securities then cost basis reflected for these securities has been adjusted. Estimates in the *Unclassified* section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

Long-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
NEW YORK ST DORM AUTH ST SR B RV 8E/RV 5.000 031529 DTD 072612 Original cost basis : \$57,086.00	FIFO	50,000.000	May 27, 14	May 18, 16	59,887.50	55,440.70			4,446.80

Prior month or year activity adjustments

Gain and loss details presented here reflect changes to previously reported gains and losses, resulting from a trade cancellation, wash sale transaction or an update to cost basis. If the adjustment is a result of a wash

sale transaction, the amount of the disallowed loss has been added to the cost basis of the securities of the same issuer that you held subsequent to the wash sale.

Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
PIEDMONT MUNI PWR AGY SC A-2 RV /RV 5.000 010115 DTD 121609	Adjustment	5,000.000	May 21, 14	Jan 01, 15	5,000.00	5,000.00			

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CNQ70004003462789 NQ7000180806 00003 0516 009509543 FN13134GM0 000000

Page 15 of 16

07602



Your notes

PT0242

CNQ70004003462790 NQ7000180806 00003 0516 009509543 FN13134GM0 000000

End of statement for account number FN 13134 GM

Page 16 of 16

07603

PMA[®] Wells Fargo[®] PMA Package

Questions? Please contact us:

Wells Fargo Premier Banking TeamSM
 Available 24 hours a day, 7 days a week
 Telecommunications Relay Services calls accepted
 Phone: 1-800-742-4932 , TTY: 1-800-800-4833
 Spanish: 1-877-727-2932
 8:15 1-800-288-2286 (6 am to 7 pm PT, M-F)
 Online: wells.fargo.com

Write: Wells Fargo Bank, N.A.
 P.O. Box 5995
 Portland, OR 97228-6995

DENNIS L KOGOD
 10776 WILSHIRE BLVD UNIT 604
 LOS ANGELES CA 90024-6465

February 29, 2016

Total assets:	\$11,118.04
Last month:	\$18,333.77
Change in \$:	\$(7,217.73)
Change in %:	(39.37)%

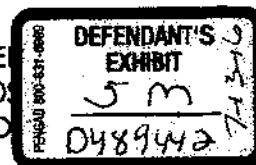
Total liabilities:	\$15,519.96
Last month:	\$15,008.86
Change in \$:	\$511.10
Change in %:	3.41%

Qualifying Balance :	\$26,636.00
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Contents	Page
Overview	2
PMA [®] Prime Checking Account	4
Other Checking/Prepaid	7
Wells Fargo Credit Card	8
Go For [™] Rewards	9

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Overview of your PMA account

Assets

Account (Account Number)	Percent of total	Balance last month (\$)	Balance this month (\$)	Increase/decrease (\$)	Percent change
PMA® Prime Checking Account (8880635397)	92%	16,267.79	10,191.76	(6,076.03)	(37.35)%
Wells Fargo Everyday Checking (175786252)	4%	1,637.43	485.73	(1,141.70)	(69.73)%
Complete Advantage® Checking (984181977)	4%	428.55	428.55	0.00	0.00%
Total assets		\$18,333.77	\$11,116.04	(\$7,217.73)	(39.37)%

Total asset allocation (by account type)

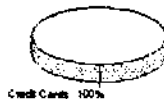


Liabilities

Account (Account Number)	Percent of total	Outstanding balance last month (\$)	Outstanding balance this month (\$)	Increase/decrease (\$)	Percent change
Wells Fargo Credit Card (4465-4210-9108-1032)	100%	15,008.86	15,519.96	\$511.10	3.41%
Total liabilities		\$15,008.86	\$15,519.96	\$511.10	3.41%

† Refer to your statement for actual statement dates.

Total liability allocation (by account type)



Available credit

The information below may not be current. Be sure to verify the credit available on your accounts when accessing your credit lines.

Account	Approved credit line	Credit used	Credit available
Wells Fargo Credit Card (4465-4210-9108-1032)	15,500.00	15,519.96	0.00
Total available credit	\$15,500.00	\$15,519.96	\$0.00

**OVERVIEW OF YOUR PMA ACCOUNT (CONTINUED)****Interest, dividends and other income***The information below should not be used for tax planning purposes.*

Account	This month	This year
PMA® Prime Checking Account (6860635397)	0.40	1.87
Total interest, dividends and other income	\$0.40	\$1.87

Go Far™ Rewards

Rewards ID (60002996770)

Available balance

448,407

Important Account Information

The "Overview of your PMA Account" section of your statement is provided for informational and convenience purposes. The Overview shows activity and information from (1) deposit, credit, trust and foreign exchange accounts with Wells Fargo Bank, N.A., and (2) brokerage accounts with our brokerage affiliates, Wells Fargo Advisors, LLC, or Wells Fargo Advisors Financial Network, LLC (members SIPC); brokerage accounts are carried and cleared through First Clearing, LLC; (3) Wells Fargo Funds Management, LLC provides investment advisory and administrative services for Wells Fargo Funds; other affiliates provide subadvisory and other services for the Funds; and (4) insurance products offered through non-bank insurance agency affiliates of Wells Fargo & Company and underwritten by unaffiliated insurance companies.

Important Account Information

Periodically, we may evaluate the timing of statements, monthly service fee assessment and interest payments to your accounts. We may adjust the timing in order to align your statement, monthly service fee assessment (if any) and interest payment dates with one another. You may receive a partial statement that reflects activity and interest payments from the last statement date to the date of the change. No monthly service fees will be assessed during a partial statement period and there will be no impact to your interest rate or compounding frequency.



PMA® Prime Checking Account

Activity summary

Balance on 2/1	16,267.79
Deposits/Additions	19,470.40
Withdrawals/Subtractions	-25,546.43
Balance on 2/29	\$10,191.76

Account number: 6860635397

DENNIS L KOGOD

Wells Fargo Bank, N.A. (Member FDIC)

COLORADO account terms and conditions apply

Questions about your account: 1-800-742-4932

Worksheet to balance your account and General Statement Policies can be found towards the end of this statement.

Interest you've earned

Interest earned this month	\$0.40
Average collected balance this month	\$10,302.86
Annual percentage yield earned	0.05%
Interest paid this year	\$1.87
Total interest paid in 2016	\$33.90

Transaction history

Date	Description	Check No.	Deposits/ Additions	Withdrawals/ Subtractions	Ending Daily Balance
	Beginning balance on 2/1				16,267.79
2/1	Non-ATM ATM Withdrawal Authorized On 01/00 10250 Santa Monicafield Los Angeles CA 00586031139450427 ATM ID 80471365 Card 0775			200.00	
2/1	Check	398		250.00	
2/1	Check	416		250.00	
2/1	Check	2413		250.00	
2/1	Check	2402		780.00	
2/1	Check	2406		425.00	14,108.79
2/2	Purchase Authorized On 02/01 City of Hermosa Be Hermosa Beach CA S988032660227095 Card 0775			2.50	
2/2	Purchase Authorized On 02/01 City of Hermosa Be Hermosa Beach CA S338032701226658 Card 0775			1.25	
2/2	Bill Pay Emerald Isle Pts On-Line Xxxxxx Kylee On 02-02			296.70	
2/2	Check	2405		650.00	13,157.34
2/4	Online Transfer Ref #16awozrft to Platinum Card Xxxxxxxxxx1032 On 02/04/16			750.00	
2/4	Check	2401		800.00	
2/4	Check	2403		800.00	10,807.34
2/5	Check	2387		876.00	
2/5	Check	2424		658.00	9,273.34
2/6	Online Transfer Ref #16atzwo2Cz to Platinum Card Xxxxxxxxxx1032 On 02/07/16			1,500.00	
2/8	Cartyle Dr Debit 160205 Cr0478 0016 02 Kogod, Dennis L			3,236.43	4,534.91
2/9	Deposited OR Cashed Check	2417	300.00		
2/9	Check	2422		150.00	
2/9	Bill Pay The Gas Company On-Line Xxxxxx60793 On 02-09			426.45	
2/9	Check	2425		750.00	2,908.46
2/11	Check	2433		300.00	2,608.46
2/12	WT Fed#101459 Libs AG /Org=Dennis Kogod Sr#f US01043Ku0193720 Trn#160212053057 Rtbl 00538720160212Pw		15,000.00		
2/12	Wire Trans Svc Charge - Sequence: 160212053057 Sr#f US01043Ku0193720 Trn#160212053057 Rtbl 00538720160212Pw			15.00	17,594.46
2/16	Check	2423		790.00	
2/16	Check			250.00	
2/16	Check			250.00	16,304.46
2/17	Prog West Ins Prem 160217 81578638 Denni Dennis Kogod			721.41	15,583.05

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PMA® PRIME CHECKING ACCOUNT (CONTINUED)

Date	Description	Check No.	Deposits/ Additions	Withdrawals/ Subtractions	Ending Daily Balance
2/18	Purchase Authorized On 02/17 18009297149 MRS Visa Ltd Co \$006048041788553 Card 0775			134.84	
2/18	Time Insurance Ins. Pymnt 160216 0002356286 Nadine Khasele Kogod			30.60	15,417.81
2/18	Online Transfer Ref #ba2Tm0H6 to Platinum Card XXXXXXXXXXXX032 On 02/18/16			5,000.00	
2/19	Check	2438		300.00	10,117.81
2/22	Deposited OR Cashed Check	2420		275.00	
2/22	Deposited OR Cashed Check	2435		275.00	
2/22	Check	2436		370.00	
2/22	Check	2434		865.00	8,502.61
2/23	Bill Pay AT&T -Local and On-Line XXXXXXXX8502 On 02-23			82.21	
2/23	Bill Pay Black Card On-Line XXXXXXXX061588 On 02-23			439.04	8,001.36
2/24	Check	2426		700.00	7,301.36
2/29	ATM Check Deposit On 02/28 13400 W Washington Bl Marine Delrey CA 0007879 ATM ID 9967A Card 0775		4,470.00		
2/29	Online Transfer Ref #ba68Mshldg to Platinum Card XXXXXXXXXXXX032 On 02/27/16			750.00	
2/29	ATM Withdrawal Authorized On 02/28 13400 W Washington Bl Marine Delrey CA 0007880 ATM ID 9967A Card 0775			120.00	
2/29	Deposited OR Cashed Check	2429		480.00	
2/29	Check	2438		250.00	
2/29	Interest Payment		0.40		10,191.76
Ending balance on 2/29					10,191.76
Totals			\$19,470.40	\$25,546.43	

Summary of checks written (checks listed are also displayed in the preceding Transaction history section)

Number	Date	\$ Amount	Number	Date	\$ Amount	Number	Date	\$ Amount
	2/18	250.00	2406	2/1	425.00	2426	2/24	700.00
	2/16	250.00	2413 *	2/1	250.00	2429 *	2/29	480.00
398 *	2/1	250.00	2417 *	2/9	300.00	2433 *	2/11	300.00
416 *	2/1	250.00	2420 *	2/22	275.00	2434	2/22	865.00
2397 *	2/5	678.00	2422 *	2/9	190.00	2435	2/22	275.00
2401 *	2/4	800.00	2423	2/18	760.00	2436	2/22	370.00
2402	2/1	780.00	2424	2/5	658.00	2438 *	2/29	250.00
2403	2/4	800.00	2425	2/9	750.00	2439	2/19	300.00
2405 *	2/2	660.00						

* Gap in check sequence.

Important Account Information

As a reminder, PMA Package monthly service fees are calculated using the combined month end balances of all qualifying accounts linked to your PMA Package relationship. If you do not meet the minimum balance requirements¹, the standard monthly service fee of \$30 will be assessed to your primary checking account on the 3rd business day following month end. This fee will appear in the transaction history section for the primary checking account on your next month end statement.

¹\$25,000 in any combination of qualifying linked bank, brokerage (available through our brokerage affiliate Wells Fargo Advisors, LLC) and credit balances (including 10% of mortgage balances, certain mortgages not eligible).



➔ **PMA® PRIME CHECKING ACCOUNT (CONTINUED)**

Important Account Information

Important Information About the Wells Fargo ExpressSend® Service

Today, PMA® account owners receive a discounted transfer fee of \$5 for transfers to China or Vietnam and \$2 for transfers to all other ExpressSend countries. Customers sending a transfer of more than \$500 to India receive a \$0 fee.

Effective 4/7/2016:

The discounted transfer fee for the Wells Fargo ExpressSend service for PMA Premier and PMA Prime Checking account owners will change to \$4 per transfer to any ExpressSend country. Customers sending a transfer of more than \$500 to India will receive a \$0 fee.

If you have questions about this information, please contact your local banker or call the number listed on your statement. Please note that the Consumer Account Fee and Information Schedule, the Consumer Account Agreement, as amended, and the ExpressSend Terms and Conditions continue to apply.

We appreciate your business and look forward to continuing to serve your financial needs.

Important Account Information

The PMA® Package and the Worldwide Military Banking program each offer a limited number of waivers of non-Wells Fargo ATM access fees. Beginning April 15, 2016, Worldwide Military Banking program customers who own a PMA Package will see the following changes in ATM benefits:

PMA checking account(s) within your PMA Package with combined qualifying balances of less than \$100,000 will receive the PMA Package non-Wells Fargo ATM fee waivers only, currently up to 2 per month (combined U.S. domestic and international), even if a military direct deposit is made to that account; other non-PMA checking accounts linked to a PMA Package that receive an eligible military direct deposit will continue to receive the Worldwide Military Banking program non-Wells Fargo ATM fee waivers (currently 4 U.S. domestic and 4 International per monthly fee period). To learn more, please speak with a banker or refer to your Consumer Account Fee and Information Schedule.



Wells Fargo Everyday Checking

Activity summary

Balance on 2/1	1,837.43
Deposits/Additions	0.00
Withdrawals/Subtractions	-1,141.70
Balance on 2/29	495.73

Account number: 1737586253

DENNIS L KOGOD

Wells Fargo Bank, N.A. (Member FDIC)

COLORADO account terms and conditions apply

Questions about your account: 1-800-742-4932

Worksheet to balance your account and General Statement Policies can be found towards the end of this statement.

Interest you've earned

Total interest paid in 2016	544.86
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Transaction history

Date	Description	Check No.	Deposits/ Additions	Withdrawals/ Subtractions	Ending Daily Balance
	Beginning balance on 2/1				1,837.43
2/16	Harland Clarke Check/Acc. 021516 00761327575488 ?MD1Dk?			141.70	1,485.73
2/29	Dennis L Kogo Online Transfer Ref #1be81ash6S to Platinum Card XXXXXXXXXXXX1032 On 02/27/16			1,000.00	485.73
	Ending balance on 2/29				495.73
	Totals		60.00	\$1,141.70	



Wells Fargo Credit Card Account

■ Wells Fargo Credit Card

Credit card summary

Credit line	15,500.00
Available credit	0.00
Outstanding balance as of 2/1/2	\$15,519.08

Account number: 4465-4210-9108-1032

DENNIS L KOGOD

Wells Fargo Bank, N.A., Card Services

Questions about your account: 1-800-442-7682

- Visit GoFarRewards.wf.com for up-to-date rewards information and more ways to earn and redeem rewards. The available rewards balance shown may be inclusive of other contributing rewards accounts.
- This is a summary statement for your Wells Fargo Credit Card account; please refer to your most recent credit card statement for specific dates and details of your account.



Visit GoFarRewards.wf.com for up-to-date rewards information and more ways to earn and redeem rewards. The available rewards balance shown may be inclusive of other contributing rewards accounts.

Go Far™ Rewards

Go Far™ Rewards summary

Beginning balance	438,258
Base earnings	8,149
Earn More Mail® earnings	0
Bonus earnings	0
Redemptions	0
Auctions	0
Gifting/transfer	0
Adjustments	0
Available balance	446,407

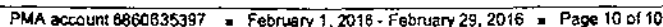
Rewards ID: 60002996770

DENNIS KOGOD

Questions about your account: 1-877-517-1358

Earnings activity

Base earnings detail	This period
Wells Fargo credit card - 1032	8,149
Total	8,149



1. Go through your check register and mark each check (the includes cancelled, converted and substitute checks that may appear on your statement), withdrawal, ATM transaction, payment, deposit or other credit listed in the "Transaction history" section of your statement. Be sure your register shows any interest or dividends paid into your account and any service charges, automatic payments or transfers withdrawn from your account during this statement period.

2. Using the chart below, list any outstanding, converted or substitute checks, as well as any ATM withdrawals, payments or any other withdrawals (including any from previous months) which are listed in your register but are not shown on your statement.

3. Balance your account by filling in the spaces below.

ENTER

A The "ending balance" shown on your statement

§

➡ ADD

B Any deposits listed in your register or transfers into your account which are not shown on your statement

\$

\$

2

§

S

→ §

➡ CALCULATE SUBTOTAL

(Add cards **A** and **B**)

\$.

⇒ SUBTRACT

C Total of outstanding checks and withdrawals from the client at home.

-3-

⇒ CALCULATE

ENDING BALANCE
(Part [A] + Part [B] - Part [C])

This amount should be the same as the current balance shown in your check register.

2

[illegible]

General statement policies for Wells Fargo Bank

5. To dispute or report
inaccuracies in information we
have furnished to a Consumer
Reporting Agency about your
accounts. You have the right to
dispute the accuracy of
information that Wells Fargo Bank,
N.A. has furnished to a consumer
reporting agency by writing to us at
Overdraft Collection and
Recovery, P.O. Box 5058, Portland,
OR 97208-5058. Please describe
the specific information that is
inaccurate or in dispute and the
basis for the dispute along with
supporting documentation. If you
believe the information furnished
is the result of identity theft,
please provide us with an identity
theft report.

• Checking account information. After balancing your checking account, please report any differences to us as soon as possible but no later than within 30 days. Special provisions, including a reporting period of up to 60 days, apply if the difference involves an electronic funds transfer. These provisions are explained below.

■ In case of errors or questions about your electronic transfers, telephone us at the number printed on the front of this statement or write us at Wells Fargo Bank, P.O. Box 9995, Portland, OR 97228-9995 as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

1. Tell us your name and account number (if any).

2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.

3. Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

* Deposit and credit products offered by Wells Fargo Bank, N.A., Member FDIC.

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Complete Advantage® Checking

Account number: 0041618370 ■ February 8, 2016 - March 7, 2016 ■ Page 1 of 3

DENNIS L KOGOD
10776 WILSHIRE BLVD UNIT 604
LOS ANGELES CA 90024-6465

Questions?

Available by phone 24 hours a day, 7 days a week:
Telecommunications Relay Services calls accepted
1-800-742-4932

TTY: 1-800-877-4833

En español: 1-877-727-2932

or call 1-800-288-2288 (8 am to 7 pm PT, M-F)

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (163)
P.O. Box 6995
Portland, OR 97228-6995

You and Wells Fargo

Thank you for being a loyal Wells Fargo customer. We value your trust in our company and look forward to continuing to serve you with your financial needs.

Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to wellsfargo.com or call the number above if you have questions or if you would like to add new services.

Online Banking	<input checked="" type="checkbox"/>	Direct Deposit	<input type="checkbox"/>
Online Bill Pay	<input checked="" type="checkbox"/>	Auto Transfer Payment	<input type="checkbox"/>
Online Statements	<input checked="" type="checkbox"/>	Overdraft Protection	<input type="checkbox"/>
Mobile Banking	<input checked="" type="checkbox"/>	Debit Card	<input type="checkbox"/>
My Spending Report	<input checked="" type="checkbox"/>	Overdraft Service	<input type="checkbox"/>



IMPORTANT ACCOUNT INFORMATION

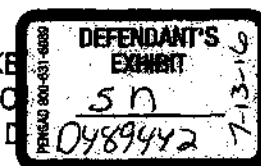
Periodically, we may evaluate the timing of statements, monthly service fee assessment and interest payments to your accounts. We may adjust the timing in order to align your statement, monthly service fee assessment (if any) and interest payment dates with one another. You may receive a partial statement that reflects activity and interest payments from the last statement date to the date of the change. No monthly service fees will be assessed during a partial statement period and there will be no impact to your interest rate or compounding frequency.

Other Wells Fargo Benefits

Students have unique needs when it comes to their money. Whether a younger teen in high school, or an older teen preparing to graduate and take the next step towards college, the military, or directly into the workforce, Wells Fargo has the tools and resources to help students access their money, manage a budget, pay for college, and much more. Visit wellsfargo.com/studentcenter

(10)
Sheet 890 - 0012506
Sheet 00001 of 00002

MARKED
PROPOSED
CASE D



ION

PT0089

07614



Activity summary

Beginning balance on 2/6	\$428.55
Deposits/Additions	0.00
Withdrawals/Subtractions	- 0.00
Ending balance on 3/7	\$428.55

Account number: 9841618870

DENNIS L KOGOD

Colorado account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 102000078

Overdraft Protection

This account is not currently covered by Overdraft Protection. If you would like more information regarding Overdraft Protection and eligibility requirements please call the number listed on your statement or visit your Wells Fargo store.

Interest summary

Interest paid this statement	\$0.00
Average collected balance	\$428.55
Annual percentage yield earned	0.00%
Interest earned this statement period	\$0.00
Interest paid this year	\$0.00
Total interest paid in 2015	\$0.00

Important Account Information**Important Information About the Wells Fargo ExpressSend® Service****Effective 4/7/2016:**

Wells Fargo Complete Advantage®, Wells Fargo Premium Membership®, and Wells Fargo at Work® Checking account owners will no longer receive a discounted transfer fee for the Wells Fargo ExpressSend service. Standard ExpressSend transfer fees will apply.

For an estimate of the current fee for an ExpressSend remittance transfer, visit the ExpressSend Cost Estimator online at www.wellsfargo.com/costestimator.

If you have questions about this information, please contact your local banker or call the number listed on your statement. Please note that the Consumer Account Fee and Information Schedule, the Consumer Account Agreement, as amended, and the ExpressSend Terms and Conditions continue to apply.

We appreciate your business and look forward to continuing to serve your financial needs.



Account Number
Statement Billing Period
Page 1 of 4

Ending in 1032
01/16/2018 to 02/12/2018

Balance Summary

Previous Balance	\$15,008.88
- Payments	\$7,750.00
- Other Credits	\$0.28
+ Cash Advances	\$0.00
+ Purchases, Balance Transfers & Other Charges	\$8,147.58
+ Fees Charged	\$0.00
+ Interest Charged	\$113.78
= New Balance	\$15,519.66

24-Hour Customer Service: 1-800-842-4720
TTY for Hearing/Speech Impaired: 1-800-419-7268
Outside the US Call Collect: 1-825-825-7600
Wells Fargo Online®: wellsfargo.com

Send General Inquiries To:
PO Box 10347, Des Moines IA, 50308-0347

Total Credit Limit

\$15,500 Total Available Credit

10

Payment Information

New Balance	\$15,519.96
Minimum Payment	\$269.00
Overlimit Amount	\$19.98
Total Amount Due	\$298.96
Payment Due Date	03/08/2018

Send Payments To:
PO Box 51193, Los Angeles CA, 90051-5493

Late Payment Warning: If we do not receive your Minimum Payment by 03/09/2016, you may have to pay a late fee up to \$35.

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay ...	You will pay off the New Balance shown on this statement in about ...	And you will end up paying an estimated total of ...
Only the minimum payment	30 years	\$27,081
\$498	3 years	\$17,870 (Savings of \$9,221)

If you would like information about credit counseling services, refer to www.usdoj.gov/ustia/foia/bpp/crc/crc_approved.htm or call 1-877-285-2108.

Wells Fargo Rewards[®] Program Summary

Rewards Balance as of:	01/31/2016	438,258
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The Rewards Balance is for Rewards ID 8000298770.
This balance may be inclusive of other contributing Rewards accounts. For up-to-date Rewards Balance information, or more ways to earn and redeem your rewards, visit MyWellsFargoRewards.com or call 1-877-517-1358.

Transactions

Trans	Post	Reference Number	Description	Credits	Charges
Payments					
01/15	01/15	7448542D10A8GA3DF	ONLINE PAYMENT	1,000.00	
01/22	01/22	7448542D80A88GFBW	ONLINE PAYMENT	3,000.00	
01/28	01/28	7448542DD0A8Y7TR8	ONLINE PAYMENT	1,500.00	
02/04	02/04	7448542DL0A850MFL	ONLINE PAYMENT	750.00	
02/07	02/07	7448542DP0A8AVE5E	ONLINE PAYMENT	1,600.00	
TOTAL PAYMENTS FOR THIS PERIOD				\$7,750.00	

Other Credits

01/15	01/15	INTEREST ADJ - PREV CYCLE PURCHASES	0.28
TOTAL OTHER CREDITS FOR THIS PERIOD			\$0.28

NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION ABOUT YOUR ACCOUNT

Continued

5596 YMG 1 7 9 160212 0 Q PAGE 1 of 4 10 5583 2100 C06C 01DP5596

Detach and mail with check payable to Wells Fargo

Account Number	4465 4210 9108 1032
New Balance	\$15,519.08
Minimum Payment	\$289.00
Overlimit Amount	\$19.98
Total Amount Due	\$288.06
Payment Due Date	03/09/2016

1551996001500000002690044654210910810325

Amount Enclosed \$ 400.00

DENNIS L KOGOD
UNIT 604
10778 WILSHIRE BLVD
LOS ANGELES CA 90024-8485

104-10300-10000

WELLS FARGO CARD SERVICES
P.O. BOX 51193

LOS ANGELES CA 90051-5483

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1

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WELLS FARGO



Account Number
Statement Billing Period
Page 2 of 4

Ending in 1032
01/16/2016 to 02/12/2016

Transactions (Continued...)

Trans	Post	Reference Number	Description	Credits	Charges
Purchases, Balance Transfers & Other Charges					
01/15	01/16	240710301WMNVPHZB	E BALDI BEVERLY HILLS CA		84.04
01/15	01/16	240710501YMP1Z587	MY BLOW LA BEVERLY HILLS CA		45.00
01/16	01/16	243428501LBVVD193	CORAL TREE CAFE - CENTURY LOS ANGELES CA		3.25
01/16	01/16	243428501LBZ17ZHZ	Decadence West Hollywood Hollywood CA		33.99
01/16	01/16	24431080181EBD67B	RIGINALS CHILDRENS STORE LOS ANGELES CA		45.87
01/17	01/17	2443108028AS10AWQ	MALIBU II MALIBU CA		468.70
01/18	01/18	241640503B01ALFQG	EXXONMOBIL 87851400 LOS ANGELES CA		60.25
01/18	01/18	245583002S86DV8FB	LAWRENCE LEFKOFF MD ATLANTA GA		300.00
01/18	01/18	246821803002RAT1R	BELLA LORA SPA BEVERLY HILLS CA		546.00
01/18	01/18	247883004EE3X6YP6	NEIMAN MARCUS 10 BEVERLY HILLS CA		42.70
01/19	01/19	2401339030293D75F	ANASTASIA SKIN CARE INC BEVERLY HILLS CA		50.00
01/19	01/19	2401339030293D781	ANASTASIA SKIN CARE INC BEVERLY HILLS CA		23.86
01/20	01/20	246839605SHW80ART	TRADER JOE'S #240 QPS LOS ANGELES CA		277.29
01/20	01/20	2462512050QFVQ05H	CHEVRON 00208599 LOS ANGELES CA		56.00
01/20	01/20	2462512050QFVQ083	CHEVRON 00208599 LOS ANGELES CA		24.53
01/20	01/20	246821805002J0HMX	BELLA LORA SPA BEVERLY HILLS CA		1,500.00
01/22	01/22	241680408WGNM44FV	BALLOON CELEBRATIONS 310-458-4422 CA		717.22
01/22	01/22	24682180700A0MS82	SUNDRIES - ENCORE 702-770-2540 NV		54.81
01/22	01/22	24682180800H6TMVR	SOCIETY CAFE - ENCORE 702-770-2540 NV		101.11
01/23	01/23	246802908WGNATDPY	BEVERLY HILLS NAIL DESIGN BEVERLY HILLS CA		180.00
01/23	01/23	24013380802V351MR	BARGAIN FAIR LOS ANGELES CA		123.09
01/23	01/23	24299100802X1XHNH	81411 - THE GROVE - SELF LOS ANGELES CA		3.00
01/23	01/23	244838808SHW844DY	TRADER JOE'S #237 QPS LOS ANGELES CA		264.18
01/25	01/25	2444500A000R2871	CVS/PHARMACY #08582 VENICE CA		40.36
01/25	01/25	24512380A2P5BG8Z7	CITYOFSM-PARKINGPAL SANTA MONICA CA		2.00
01/26	01/26	246365808WGNM42E9	GIFT AND GADGET NOOKS LOS ANGELES CA		42.40
01/26	01/26	247554208M83Y2SKM	THE MAGIC NUT LLC LOS ANGELES CA		44.56
01/26	01/26	247883008GFRZ89YH	ABM ONSITE WESTFIELD MALL LOS ANGELES CA		12.00
01/27	01/27	24071050QVMM8PXOL	MY BLOW LA BEVERLY HILLS CA		35.00
01/27	01/27	242981008038PLH0J	81411 - THE GROVE - SELF LOS ANGELES CA		10.00
01/27	01/27	247883000DGT5SKZ45	NEIMAN MARCUS 10 BEVERLY HILLS CA		42.70
01/29	01/29	24431050ETD4AEFVY	BARNEYS NEW YORK #7 BEVERLY HILLS CA		278.05
01/29	01/29	24431050EB14M5TTG	FREDS BEVERLY HILLS BEVERLY HILLS CA		76.49
01/29	01/29	244839808SHW81Q88	TRADER JOE'S #240 QPS LOS ANGELES CA		125.71
01/30	01/30	24682180ED0H1TFMXT	CHEVRON 0208599 LOS ANGELES CA		128.14
01/31	01/31	24268780F8PMMFFZD	MY BLOW LA BEVERLY HILLS CA		35.00
01/31	01/31	24682180DF005M7PH8	VTHMERCEDES MBRACE 866-900-9007 CA		28.00
02/01	02/01	24785010H80T2KH5Y	LA KINGS VALLEY ICE CE PANORAMA CITY CA		7.50
02/02	02/02	24268780J8PTPM8FK	MY BLOW LA BEVERLY HILLS CA		35.00
02/03	02/03	24055220DKS8RP4MK0	LAZ PARKING 670759 LOS ANGELES CA		3.00
02/03	02/03	24184070J2LR7P1FA	TARGET 00027755 LOS ANGELES CA		118.89
02/03	02/03	24388940KJAWMM8DN	PHARMACY 80210 BEVERLY HILLS CA		99.41
02/03	02/03	2444500K00F2T1K2	SAKS FIFTH AVENUE OFF 5TH LOS ANGELES CA		536.35
02/03	02/03	244839808SHW81WWT	TRADER JOE'S #240 QPS LOS ANGELES CA		230.70
02/03	02/03	24810430K03SK2Q54	ROSS STORES #1185 LOS ANGELES CA		91.51
02/03	02/03	24682180J00P5EKJE	RITE AID STORE - 5461 BEVERLY HILLS CA		148.16
02/03	02/03	24682180J003XZLGN	CHEVRON 0208599 LOS ANGELES CA		86.87
02/04	02/04	24682180K0003F184	BELLA LORA SPA BEVERLY HILLS CA		45.78
02/05	02/05	24880280N8WGNATDRS	BEVERLY HILLS NAIL DESIGN BEVERLY HILLS CA		185.00
02/06	02/06	24268780M8PTTYWQGG	THE H SALON - BEVERLY BEVERLY HILLS CA		75.00
02/06	02/06	24431060M81EB72EB	RIGINALS CHILDRENS STORE LOS ANGELES CA		250.54
02/06	02/06	24788300PKSET858Z	ABM ONSITE WESTFIELD MALL LOS ANGELES CA		14.00
02/06	02/06	24788300PKSET858Z	ABM ONSITE WESTFIELD MALL LOS ANGELES CA		15.00
02/08	02/08	24013390P011XF4Q9	MR CLEAN CLEANER INC LOS ANGELES CA		22.85
02/08	02/08	24682180P00MSSVA3	CHEVRON 0208599 LOS ANGELES CA		50.00
02/09	02/09	24483980T55S8LQ88	BEAUTY SALON LABELA SHERMAN OAKS CA		60.00
02/09	02/09	24755420R7JGPEEF0	LA CITY PARKING METER LOS ANGELES CA		2.00
02/11	02/11	24755420V4Q373EJW	CENTURY DAY AND NIGHT SPA LOS ANGELES CA		150.00
TOTAL PURCHASES, BALANCE TRANSFERS & OTHER CHARGES FOR THIS PERIOD					\$8,147.58

Fees Charged

TOTAL FEES CHARGED FOR THIS PERIOD \$0.00

Interest Charged

INTEREST CHARGE ON PURCHASES 113.78
INTEREST CHARGE ON CASH ADVANCES 0.00

TOTAL INTEREST CHARGED FOR THIS PERIOD \$113.78

2016 Totals Year-to-Date

TOTAL FEES CHARGED IN 2016 \$0.00
TOTAL INTEREST CHARGED IN 2016 \$231.72

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WELLS FARGO



Account Number
Statement Billing Period
Page 3 of 4

Ending in 1032
01/16/2016 to 02/12/2016



Interest Charge Calculation

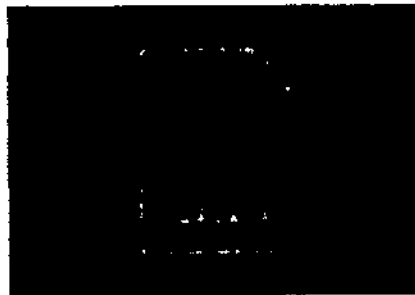
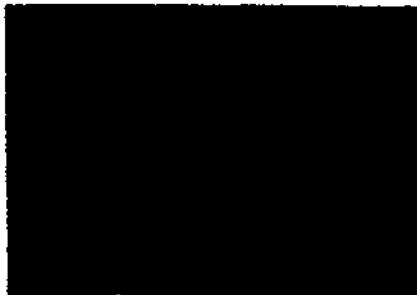
Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
PURCHASES	9.40% variable	\$15,790.99	28	\$113.78
CASH ADVANCES	24.24% variable	\$0.00	28	\$0.00

PT0094

07619

Your 2015 Year End Summary is now available online



Personalized Year End Summary

Your Year End Summary organizes all your 2015 credit card transactions by categories like Bills/Utilities, Dining, Entertainment, Travel, and more to show you details on how you use your card and to help you plan for 2016.

Log on

Simply visit online banking at wellsfargo.com/creditcard to review, print, or save your spending summary. It is available online throughout 2016.

At your service

If you need assistance accessing your 2015 Year End Summary, please call us at 1-800-642-4720 - 24 hours a day, 7 days a week.

WELLS FARGO

VISA

Account Number
Statement Billing Period
Page 1 of 5Ending in 1032
02/13/2016 to 02/18/2016

Balance Summary

Previous Balance	\$15,519.86
- Payments	\$11,016.84
- Other Credits	\$0.00
+ Cash Advances	\$0.00
+ Purchases, Balance Transfers & Other Charges	\$10,722.56
+ Fees Charged	\$0.00
+ Interest Charged	\$135.02
= New Balance	\$15,360.90

24-Hour Customer Service: 1-800-842-4720
TTY for Hearing/Speech Impaired: 1-800-419-2285
Outside the US Call Collect: 1-625-825-7600
Wells Fargo Online®: wells Fargo.com

Send General Inquiries To:
PO Box 10347, Des Moines IA, 50306-0347

Total Credit Limit	\$15,500	Total Available Credit	\$64
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Payment Information

New Balance	\$15,360.90
Minimum Payment	\$289.00
Payment Due Date	04/09/2016

Send Payments To:
PO Box 51163, Los Angeles CA, 90051-5493

Late Payment Warning: If we do not receive your Minimum Payment by 04/09/2016, you may have to pay a late fee up to \$35.

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay ...	You will pay off the New Balance shown on this statement in about ...	And you will end up paying an estimated total of ...
Only the minimum payment	30 years	\$26,792
\$491	3 years	\$17,887 (Savings of \$9,105)

If you would like information about credit counseling services, refer to: www.usdoj.gov/ust/eof/bapcpa/ccde/cc_approved.htm or call 1-877-385-2108.

Wells Fargo Rewards® Program Summary

Rewards Balance as of:	02/29/2016	446,407
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The Rewards Balance is for Rewards ID 60002996770.

This balance may be inclusive of other contributing Rewards accounts. For up-to-date Rewards Balance information, or more ways to earn and redeem your rewards, visit MyWellsFargoRewards.com or call 1-877-517-1358.

Transactions

Trans	Post	Reference Number	Description	Credits	Charges
Payments					
02/19	02/19	7448542E20A8Q37XW	ONLINE PAYMENT	5,000.00	
02/27	02/27	7448542E80A94GJ84	ONLINE PAYMENT	1,000.00	
02/27	02/27	7448542E80A94HMFJ	ONLINE PAYMENT	750.00	
03/02	03/02	7448542E80A954ND	ONLINE PAYMENT	750.00	
03/08	03/08	7448542E80A95T63M	ONLINE PAYMENT	750.00	
03/11	03/11	7448542E80A952FM7	ONLINE PAYMENT	1,500.00	
03/12	03/12	7448542E80A95718P	ONLINE PAYMENT	1,268.84	
TOTAL PAYMENTS FOR THIS PERIOD				\$11,016.84	

Purchases, Balance Transfers & Other Charges

02/10	02/13	2478830CVL8TNSM25	NEUMAN MARCUS 10 BEVERLY HILLS CA	44.88	
02/12	02/13	2422443DN22XT0Q25	LONG MI LASHES BEV BEVERLY HILLS CA	170.00	
02/12	02/13	2428979DVBPTYSQ05	MY BLOW LA BEVERLY HILLS CA	45.00	
02/12	02/13	2427539DVBQ7PKT1N	IL PASTAIO RISTORANTE BEVERLY HILLS CA	240.00	
02/12	02/13	2438894DXLB1PDRP	KIPS TOYLAND INC LOS ANGELES CA	30.50	

NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION ABOUT YOUR ACCOUNT

Continued

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Detach and mail with check payable to Wells Fargo

Account Number	4465 4210 9108 1032
New Balance	\$15,360.90
Minimum Payment	\$289.00
Payment Due Date	04/09/2016

1536090001500000002890044654210910810325

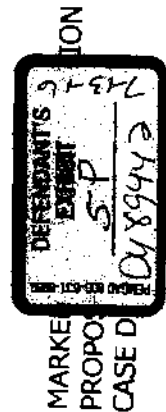
Amount
Enclosed

DENNIS L KOGOD
UNIT 804
10776 WALSHIRE BLVD
LOS ANGELES CA 90024-8485
[Barcode]

WELLS FARGO CARD SERVICES YKG
PO BOX 51163
LOS ANGELES CA 90051-5493
[Barcode]

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WELLS FARGO



Account Number
Statement Billing Period
Page 2 of 5

Ending in 1032
02/13/2016 to 03/18/2016

Transactions (Continued...)

Trans	Post	Reference Number	Description	Credits	Charges
Purchases, Balance Transfers & Other Charges					
02/12	02/13	24388940XJ61P3DS8	KIPS TOYLAND INC LOS ANGELES CA		35.85
02/12	02/13	24445000W5SQPF8T3	NORDSTROM #0349 LOS ANGELES CA		139.53
02/12	02/13	24445000W5SQPF8T3	NORDSTROM #0349 LOS ANGELES CA		534.10
02/12	02/13	24482150VMHBLB71K	SO "BERLINS LOS ANGELES CA		3.64
02/12	02/13	24882160W00X1NAN6G	RITE AID STORE - 5461 BEVERLY HILLS CA		72.42
02/12	02/13	24882160W000GPR4W	SO "BEVERLY HILLS BALLROD Los Angeles CA		10.28
02/12	02/13	2475542DXJLEWZLKA	BH PARKING GARAGES BEVERLY HILLS CA		6.00
02/12	02/13	24788000XJLGMWMM10	STICKER PLANET BEVERLY HILLS CA		90.37
02/12	02/13	24788000XJLNB0SD40	NEWMAN MARCUS #10 BEVERLY HILLS CA		201.65
02/13	02/13	2468028DXWGNDOZLL	BEVERLY HILLS NAIL SALON BEVERLY HILLS CA		25.00
02/13	02/13	24682160W00XMEYB8	CHEVRON 0208589 LOS ANGELES CA		123.19
02/13	02/13	24788000XJLWT1JTR7	NEWMAN MARCUS #10 BEVERLY HILLS CA		52.32
02/14	02/14	24268780Y8PSYFJOV	MY BLOW LA BEVERLY HILLS CA		65.00
02/14	02/14	2481043DY08RX58RB	HILTON COSTAMESA PARKING1 COSTA MESA CA		33.00
02/15	02/15	24445710Y8PRDHL9T	RALPHS #0724 WEST HOLLYWOOD CA		256.38
02/16	02/16	2440306E05HNB088F	TRADER JOE'S #240 QPS LOS ANGELES CA		23.29
02/17	02/17	2468216E0003FLMPK	CHEVRON 0208589 LOS ANGELES CA		114.83
02/17	02/17	2468216E100KMA9K00	BELLA LORA SPA BEVERLY HILLS CA		1,500.00
02/19	02/19	2468028E4WGNATDSL	BEVERLY HILLS NAIL DESIGN BEVERLY HILLS CA		170.00
02/20	02/20	2401517E302MD4XWD	76 00451785 LOS ANGELES CA		28.85
02/20	02/20	2440306E400S1RK49	LAGUNA BEACH ANASTASIA C LAGUNA BEACH CA		83.21
02/20	02/20	2440306E400S1RK49	LAGUNA BEACH ANASTASIA C LAGUNA BEACH CA		7.50
02/20	02/20	2468216E400D9VGT4	CITY OF LAGUNA BEACH I LAGUNA BEACH CA		1.25
02/21	02/21	24268780Y8PSYFJOV	DOUBLE STANDARD SAN DIEGO CA		224.88
02/21	02/21	2468216E500PWX3MW	SPA AT THE DEL CORONADO CA		137.70
02/21	02/21	2468216E500184JAD	HOTEL DEL CORONADO CORONADO CA		288.63
02/21	02/21	2468216E500184JAS	HOTEL DEL CORONADO CORONADO CA		120.30
02/21	02/21	2468216E8007VGBWW	HOTEL DEL BS BAKERY CORONADO CA		39.53
02/21	02/21	2468216E8007VGBW4	HOTEL DEL BS EMPORIUM CORONADO CA		118.77
02/21	02/21	2468216E8007VGBW4	HOTEL DEL SHEER WATER CORONADO CA		361.26
02/22	02/22	2440306E05HNB10RW	TRADER JOE'S #240 QPS LOS ANGELES CA		243.71
02/22	02/22	2468216E500PZDLN8	CHEVRON 0202031 BUENA PARK CA		49.88
02/23	02/23	2416407E8M7VNG8Z1	PETCO 1505 - 83515050 WEST HOLLYWOOD CA		89.14
02/23	02/23	2427538E7C2M1Y1VS	IL PASTAIO RISTORANTE BEVERLY HILLS CA		79.20
02/23	02/23	2468216E8008YB2KE	CHEVRON 0208589 LOS ANGELES CA		34.53
02/24	02/24	2468216E8006QDORW	BELLA LORA SPA BEVERLY HILLS CA		208.05
02/24	02/24	2475542EB4MH7Z7BV	LE PETIT FOUR W HOLLYWOOD CA		82.32
02/25	02/25	2468216E8008DLAFY	RITE AID STORE - 5461 BEVERLY HILLS CA		178.71
02/26	02/26	2413828EAG3YF9BL	BED BATH & BEYOND #20 LOS ANGELES CA		132.23
02/27	02/27	2468028E8WGNB4A8T	PORTOFINO SUN CENTER BEVERLY HILLS CA		37.14
02/27	02/27	2468028E8WGNB4A8T	PORTOFINO SUN CENTER BEVERLY HILLS CA		58.24
02/27	02/27	2440306E85HNB0P74	TRADER JOE'S #240 QPS LOS ANGELES CA		281.84
02/27	02/27	2468216EAD0PK08VR	CHEVRON 0208589 LOS ANGELES CA		117.07
02/27	02/27	2475542EBJL4J68E	THE LITTLE NEXT DOOR LOS ANGELES CA		25.00
03/01	03/01	2422368E6ELJAF1BX	TORRANCE MEMORIAL MEDICAL TORRANCE CA		7.61
03/01	03/01	2442733EELJMW7ZD	SUPER JORDAN MARKET LOS ANGELES CA		55.59
03/01	03/01	2443105EERQBF4J2	BRISTOL FARMS # 15 LOS ANGELES CA		48.32
03/02	03/02	2468028E8WGNB4A8T	BEVERLY HILLS NAIL DESIGN BEVERLY HILLS CA		195.00
03/02	03/02	24268780Y8PSYFJOV	MY BLOW LA BEVERLY HILLS CA		50.00
03/02	03/02	2440306E85HNB0P74	TRADER JOE'S #240 QPS LOS ANGELES CA		136.84
03/02	03/02	2468216E8E00PS0880	VTI/MERCEDES MBACE 866-990-9007 GA		28.00
03/02	03/02	24788000XJL9V4WV8	NEWMAN MARCUS 10 BEVERLY HILLS CA		70.00
03/03	03/03	2468216E8008LA3Q8	CHEVRON 0208589 LOS ANGELES CA		100.74
03/04	03/04	2401336EG00H8KX58	ANASTASIA SKIN CARE INC BEVERLY HILLS CA		105.00
03/05	03/05	2468216E8008K38MVP	SO "D'VINE FOOD AND CATER Los Angeles CA		8.00
03/06	03/06	24445000EKZKHAK77	TANZY RESTAURANT- WESTWOOD LOS ANGELES CA		117.91
03/06	03/06	2475542EBJLQZK1E	DRYBAR WEST HOLLYWOOD WEST HOLLYWOOD CA		80.00
03/06	03/06	2475542EBJLQZK1E	LE PETIT FOUR W HOLLYWOOD CA		86.18
03/06	03/06	2475542EBJLQZK1E	LE PETIT FOUR W HOLLYWOOD CA		60.49
03/07	03/07	2440306E85HNB0P74	TRADER JOE'S #240 QPS LOS ANGELES CA		584.15
03/07	03/07	2440306E85HNB0P74	TRADER JOE'S #240 QPS LOS ANGELES CA		8.78
03/07	03/07	24788000XJLQPKTJ9	AMPCO PARKING GILMORE STA LOS ANGELES CA		4.00
03/08	03/08	2442733EELJMW7ZD	GELSON'S MARKETS #4 LOS ANGELES CA		65.74
03/08	03/08	2442733EELJMW7ZD	GELSON'S MARKETS #4 LOS ANGELES CA		59.82
03/08	03/08	2468216E8008K38MVP	APL* ITUNES.COM/BILL 866-712-7753 CA		2.99
03/09	03/09	2468216E8008K38MVP	BELLA LORA SPA BEVERLY HILLS CA		500.00
03/09	03/09	2475542EBJLQZK1E	BH PARKING GARAGES BEVERLY HILLS CA		6.00
03/09	03/09	24788000XJLQPKTJ9	NEWMAN MARCUS 10 BEVERLY HILLS CA		81.94
03/10	03/10	2468028E8WGNB4A8T	BEVERLY HILLS NAIL DESIGN BEVERLY HILLS CA		180.00
03/10	03/10	24268780Y8PSYFJOV	MY BLOW LA BEVERLY HILLS CA		55.00
03/10	03/10	2468216E8008K38MVP	CHEVRON 0208589 LOS ANGELES CA		108.06
03/10	03/10	2475542EBJLQZK1E	BH PARKING GARAGES BEVERLY HILLS CA		3.00
03/11	03/11	24445000EKZKHAK77	TANZY RESTAURANT- WESTWOOD LOS ANGELES CA		138.44
03/11	03/11	2475542EBJLQZK1E	SLS BEVERLY HILLS DINING LOS ANGELES CA		79.31
03/11	03/11	2475542EBJLQZK1E	SLS BEVERLY HILLS PARK LOS ANGELES CA		22.00
03/13	03/13	24445000EKZKHAK77	NORDSTROM #0349 LOS ANGELES CA		203.83
03/14	03/14	24268780Y8PSYFJOV	81411 - THE GROVE - SELF LOS ANGELES CA		10.00
03/14	03/14	2442733EELJMW7ZD	SUPER JORDAN MARKET LOS ANGELES CA		88.13
03/14	03/14	2440306E85HNB0P74	TRADER JOE'S #240 QPS LOS ANGELES CA		74.40

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WELLS FARGO



Account Number
Statement Billing Period
Page 3 of 5

Ending in 1032
02/13/2016 to 03/15/2016

Transactions (Continued...)

Trans	Post	Reference Number	Description	Credits	Charges
Purchases, Balance Transfers & Other Charges					
03/14	03/14	2480216ES0085NN7J	GAP US 278 LOS ANGELES CA		181.96
03/15	03/15	2480216EV00R9VM7H	CHEVRON 0209598 LOS ANGELES CA		102.85
TOTAL PURCHASES, BALANCE TRANSFERS & OTHER CHARGES FOR THIS PERIOD					\$10,722.58

Fees Charged

TOTAL FEES CHARGED FOR THIS PERIOD	\$0.00
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Interest Charged

INTEREST CHARGE ON PURCHASES	135.02
INTEREST CHARGE ON CASH ADVANCES	0.00
TOTAL INTEREST CHARGED FOR THIS PERIOD	\$135.02

2016 Totals Year-to-Date	
TOTAL FEES CHARGED IN 2016	\$0.00
TOTAL INTEREST CHARGED IN 2016	\$388.74

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
PURCHASES	9.40% variable	\$18,388.06	32	\$135.02
CASH ADVANCES	24.24% variable	\$0.00	32	\$0.00

Wells Fargo News

On March 18, 2016, Wells Fargo Rewards® becomes Go Far (TM) Rewards.

There won't be any changes to the current redemption value of your rewards, current rewards balance, or how you redeem rewards. Discover unique ways to use your rewards, alongside popular favorites. Go Far Rewards gives you the flexibility to choose rewards that fit your life.

Have you received a tax refund?

Wells Fargo wants to talk with you about payment options that are available. Please call 1-800-642-4720.

Transfer higher-rate balances to your Wells Fargo credit card using the SUPERCHECKS (TM) in this statement.

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DENNIS L KOGOD
UNIT 804
10776 WILSHIRE BLVD
LOS ANGELES CA 90024-6466

VOID

VOID

VOID

5781
39-22
730

Date 20

Pay To The
Order Of

VOID

VOID

VOID

\$

Dollars



Wells Fargo Bank, N.A.
Des Moines, IA 50304

Not valid after 4/30/2016

VOID

VOID

VOID

Signature

073000228 76049091001032 5791

Transfer balances at a low, promotional rate

Enjoy a 4.9% APR on balance transfers for 15 months by using the attached SUPERCHECKS (TM) by 4/30/2016. After that, your standard APR for Purchases and Balance Transfers will apply (currently 9.40%). This APR will vary with the market based on the U.S. Prime Rate. A Balance Transfer fee applies.

- Generally, we will apply your minimum payment first to lower APR balances (such as Purchases) before balances with higher APRs (such as Cash Advances). Payments in excess of the minimum payment will generally be applied to balances with higher APRs first before balances with lower ones.
- The use of the attached SUPERCHECKS will constitute a charge against your Wells Fargo Credit Card account. Interest and fees will begin to accrue when the check is cashed. If you maintain any portion of your transferred balances you will not qualify for grace periods on future purchases until you pay the balance in full.
- Transfers made outside of this offer may be available on different terms. Refer to your Consumer Credit Card Customer Agreement and Disclosures Statement for details.
- NOTE: If you are protected by the Servicemembers Civil Relief Act ("SCRA") the balance transfer fee will be waived.

Please see reverse side for important information regarding this offer.

APR for Check Transactions	4.9% (Promotional APR) for fifteen (15) months from the date each transfer posts to your account. After your promotional period expires, the APR for these transactions will increase to the standard APR for Purchases and Balance Transfers (currently 9.40%). This APR will vary with the market based on the U.S. Prime Rate.
Use by Date	You must use the SUPERCHECK(s) by April 30, 2016 for the promotional APR to apply. If you use the check after that date, we may still honor the check, but you will not receive the promotional APR and Fee. Instead, the standard APR for Purchases and Balance Transfers will apply.
Fee	Either \$5 or 4% of the amount of each transaction, whichever is greater. For future balance transfers, either \$5 or 5% of the amount of each transaction, whichever is greater.
Paying Interest	We will begin charging interest on these checks on the transaction date.

3596 100 1 7 9 16015 0 PAGE 4 of 5 10 5583 2100 C04C 01075596

Continued

DENNIS L KOGOD
UNIT 804
10776 WILSHIRE BLVD
LOS ANGELES CA 90024-6466

VOID

VOID

VOID

5782
39-22
730

Date 20

Pay To The
Order Of

VOID

VOID

VOID

\$

Dollars



Wells Fargo Bank, N.A.
Des Moines, IA 50304

Not valid after 4/30/2016

VOID

VOID

VOID

Signature

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Important information regarding this offer

This APR applies exclusively to the attached SUPERCHECKS™. Any existing balance(s) on your account will continue to be under the rate(s) described in your Customer Agreement and Disclosure Statement. Interest on the attached SUPERCHECKS begins to accrue at the time the transaction posts to your credit card account. After the promotional period expires, the promotional APR for these balance transfers will increase to the Standard APR for purchases.

Balance transfers have no grace period or rewards points, cash rewards, or rebates earned. Your minimum payments will be applied first to lower APR balances before higher ones. Payments in excess of the minimum payment will generally be applied to balances with higher APRs first. If you transfer amounts owed to another creditor and maintain a balance on this credit card account, you will not qualify for future grace periods on new purchases as long as a balance remains on this account. Wells Fargo reserves the right to change terms, rates, and fees at its discretion in accordance with the card agreement and applicable law.

If you choose to accept this offer, the following shall apply:

1. You may use the attached SUPERCHECKS as you would use a personal check. You can also use these checks to transfer balances from your other department store or oil company credit cards, in addition to other Visa®, MasterCard®, American Express®, or Discover® credit cards.
2. You may not request a balance transfer to pay on any account issued by Wells Fargo or Wachovia. If you need any assistance transferring balances, please call Customer Service at 1-800-400-9423.
3. You may write the attached SUPERCHECKS for any amount up to your available credit. If your account is a Visa Signature account, then "available credit" as stated above refers to your "available revolving line of credit."
4. If you currently have any amount in a billing dispute with another issuer, we recommend it not be transferred, because you may lose your billing dispute rights. We are not responsible for any late payments, finance charges, disputed amounts, or errors on your other accounts.
5. Transferring balances will not automatically close your other accounts. If you choose to do so, please contact each company directly.
6. The attached SUPERCHECKS and balance transfers are not eligible for any rewards points, cash rewards, or rebate dollars through any Wells Fargo Rewards® program.
7. If the non-SUPERCHECKS balance transfer you request exceeds the available credit on your credit card account, you agree that the amount to be advanced to your checking account will not exceed the amount of the available credit as of the date your balance transfer request is processed. If your account is a Visa Signature account, then "available credit" as stated above refers to your "available revolving line of credit."
8. Non-SUPERCHECKS balance transfers will be completed in whole dollar amounts, rounded to the next highest dollar amount.
9. Please continue to make at least the minimum payment on your other credit cards until you see the balances have been transferred.

If you do not wish to receive future check mailings, please contact Wells Fargo Card Services at 1-800-642-4720.

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 X

**Platinum Card®**

p. 1/11

DENNIS L KOGOD

Closing Date 02/23/16 Next Closing Date 03/25/16

Account Ending 8-89008

New Balance **\$554.99****Please Pay By** **03/09/16***

* Payment is due upon receipt. We suggest you pay by the Please Pay By date. You may have to pay a late fee if your payment is not received by the Next Closing Date.

Membership Rewards® Points

Available and Pending as of 01/31/16

305,081For up to date point balance and full program details, visit membershiprewards.com**Account Summary**

Previous Balance	\$89.99
Payments/Credits	-\$89.99
New Charges	+\$104.99
Fees	+\$450.00

New Balance **\$554.99**

Days in Billing Period: 29

➔ See page 2 for important information about your account.

➔ See page 5 for an Important Change to Your Account Terms.

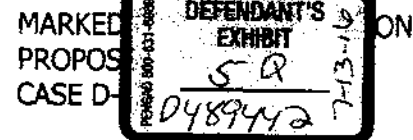
➔ See Page 7 for an important Privacy Notice and the following pages for important notices about Your Billing Rights, Electronic Fund Transfer Error Resolution and a notice for WA residents.

Customer Care

Pay by Computer
americanexpress.com/pbc

Customer Care **Pay by Phone**
1-800-525-3355 1-800-472-9297

➔ See Page 2 for additional information.



↓ Please fold on the perforation below, detach and return with your payment ↓

Payment Coupon
Do not staple or use paper clips

Pay by Computer
americanexpress.com/pbc

Pay by Phone
1-800-472-9297

Account Ending 8-89008

Enter 15 digit account # on all payments.
Make check payable to American Express.

DENNIS L KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Please Pay By
03/09/16
Amount Due
\$554.99

☐ Check here if your address or phone number has changed. Note changes on reverse side.

AMERICAN EXPRESS
BOX 0001
LOS ANGELES CA 90096-8000



0000349991193553518 000055499000055499 21 H

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Payments: Your payment must be sent to the payment address shown on your statement and must be received by 5 p.m. local time at that address to be credited as of the day it is received. Payments we receive after 5 p.m. will not be credited to your Account until the next day. Payments must also: (1) include the remittance coupon from your statement; (2) be made with a single check drawn on a US bank and payable in US dollars, or with a negotiable instrument payable in US dollars and clearable through the US banking system; and (3) include your Account number. If your payment does not meet all of the above requirements, crediting may be delayed and you may incur late payment fees and additional interest charges. Electronic payments must be made through an electronic payment method payable in US dollars and clearable through the US banking system. If we accept payment in a foreign currency, we will convert it into US dollars at a conversion rate that is acceptable to us, unless a particular rate is required by law. Please do not send post-dated checks as they will be deposited upon receipt. Any restrictive language on a payment we accept will have no effect on us without our express prior written approval. We will re-present to your financial institution any payment that is returned unpaid.

Permission for Electronic Withdrawal: (1) When you send a check for payment, you give us permission to electronically withdraw your payment from your deposit or other asset account. We will process checks electronically by transmitting the amount of the check, routing number, account number and check serial number to your financial institution, unless the check is not processable electronically or a less costly process is available. When we process your check electronically, your payment may be withdrawn from your deposit or other asset account as soon as the same day we receive your check, and you will not receive that cancelled check with your financial account statement. If we cannot collect the funds electronically we may issue a draft against your deposit or other asset account for the amount of the check. (2) By using Pay By Computer, Pay By Phone or any other electronic payment service of ours, you give us permission to electronically withdraw funds from the deposit or other asset account you specify in the amount you request. Payments using such services of ours received after 8:00 p.m. MST may not be credited until the next day.

How We Calculate Your Balance: We use the Average Daily Balance (ADB) method (including new transactions) to calculate the balance on which we charge interest for Pay Over Time balances on your Account. Call the Customer Care number listed below for more information about this balance computation method and how resulting interest charges are determined. *The method we use to figure the ADB and interest results in daily compounding of interest.*

Paying Interest: If you have a Pay Over Time balance, your due date is at least 25 days after the close of each billing period. We will begin charging interest on transactions added to a Pay Over Time balance as of the date they are added. However, we will not charge interest on charges added to a Pay Over Time balance automatically (for example, Sign & Travel and Extended Payment Option) if you pay the Account Total New Balance by the due date each month.

Foreign Currency Charges: If you make a Charge in a foreign currency, we will convert it into US dollars on the date we or our agents process it. We will choose a conversion rate that is acceptable to us for that date, unless a particular rate is required by law. The conversion rate we use is no more than the highest official rate published by a government agency or the highest interbank rate we identify from customary banking sources on the conversion date or the prior business day. This rate may differ from rates in effect on the date of your charge. Charges converted by establishments will be billed at the rates such establishments use.

Credit Balance: A credit balance (designated CR) shown on this statement represents money owed to you. If within the six-month period following the date of the first statement indicating the credit balance you do not request a refund or charge enough to use up the credit balance, we will send you a check for the credit balance within 30 days if the amount is \$1.00 or more.

Credit Reporting: We may report information about your Account to credit bureaus. Late payments, missed payments, or other defaults on your Account may be reflected in your credit report.



Customer Care & Billing Inquiries
International Collect
Large Print & Braille Statements
Car Rental Loss and Damage Insurance
Premium Global Assist, Concierge, and
Platinum Dining Program
Platinum Travel Service and Fine Hotels
& Resorts
By Invitation Only

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1-336-393-1111
1-800-525-3355
1-800-338-1670
1-800-345-AMEX

1-800-525-3355 &
Select Travel
1-800-321-RSVP

Hearing Impaired
TTY: 1-800-221-9950
FAX: 1-800-695-9090
In NY: 1-800-522-1897



Website: americanexpress.com
Mobile Site: amexmobile.com

**Customer Care
& Billing Inquiries**
P.O. BOX 981535
EL PASO, TX
79998-1535

Payments
BOX 0001
LOS ANGELES CA
90096-8000

Change of Address

Is correct on front, do not use.

- To change your address online, visit www.americanexpress.com/updatecontactinfo
- For Name, Company Name, and Foreign Address or Phone changes, please call Customer Care.
- Please print clearly in blue or black ink only in the boxes provided.

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Pay Your Bill with AutoPay

- Avoid late fees
- Save time

Deduct your payment from your bank account automatically each month

Visit americanexpress.com/autopay today to enroll.

For information on how we protect your privacy and to set your communication and privacy choices, please visit www.americanexpress.com/privacy.

**Platinum Card®**DENNIS L KOGOD
Closing Date 02/23/16

p. 3/11

Account Ending 8-89008

Payments and Credits**Summary**

	Total
Payments	-\$89.99
Credits	\$0.00
Total Payments and Credits	-\$89.99

Detail *Indicates posting date

Payments	Amount
01/28/16* ELECTRONIC PAYMENT RECEIVED-THANK	-\$89.99

New Charges**Summary**

	Total
Total New Charges	\$104.99

DetailDENNIS L KOGOD
Card Ending 8-89008

	Amount
01/27/16 CLASSMATES, INC. 206-301-5900 WA SUBSCRIPTION	\$15.00
02/15/16 LA FITNESS 949-255-8100 CA MEMBERSHIP FEES	\$34.99
02/20/16 VZWRLSS PRPAYAUTOPAY 888-294-6804 CA PREPAID	\$30.00
02/20/16 AT&T DATA 190 ALPHARETTA GA 800-331-0500 Description TELECOMMUNICATIONS	\$25.00

Fees

	Amount
02/23/16 ANNUAL MEMBERSHIP FEE Use Membership Rewards® Points toward your annual membership fee. Visit www.membershiprewards.com/cardfees to learn more.	\$450.00
Total Fees for this Period	\$450.00

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Continued on reverse

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2016 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2016	\$450.00
Total Interest in 2016	\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Transactions Dated		Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
	From	To			
Select & Pay Later	09/23/2011		18.49% (v)	\$0.00	\$0.00
Total					\$0.00

(v) Variable Rate

Information on Pay Over Time Features**There is no pre-set spending limit on your Card**

No pre-set spending limit does not mean unlimited spending. Purchasing power adjusts with your use of the Card, your payment history, credit record and financial resources known to us and other factors. Unless you have been previously notified otherwise, your Card has a no pre-set spending limit.

There is a limit to your Pay Over Time feature balance

Your Pay Over Time limit is \$35,000.00. We may approve or decline a charge regardless of whether your Card account balance exceeds or does not exceed your Pay Over Time limit. You must pay in full all charges that are not placed into a Pay Over Time balance upon receipt of your billing statement.



Platinum Card®

p. 5/11

DENNIS L KOGOD
Closing Date 02/23/16

Account Ending 8-89008

Notice of Important Change to Your Account Terms

We are making a change to your account terms, which are contained in the American Express Cardmember Agreement ("Agreement") governing your Account referenced in this notice. Any language in the Agreement contrary to or conflicting with the terms amended below is deleted in its entirety to the extent of the conflict. All terms of the Agreement not amended herein remain in full force and effect. We urge you and any Additional Cardmembers on your Account to read the below notice carefully and file it along with your Agreement in a safe place for future reference. The detailed change to your Cardmember Agreement can be found after the summary chart.

Important Change to Your Account Terms

We are changing when the Penalty Annual Percentage Rate (APR) may apply to the Pay Over Time features on your account. The change is shown below and will take effect on April 25, 2016. For more detailed information, please see the reverse side of this page.

How to avoid the change on Pay Over Time feature(s): You have the right to reject this change. If you do reject the change, your enrollment in these feature(s) will be cancelled and you will not be able to extend payment on new transactions. You must reject this change by calling us at 1-855-865-1451 or by calling us collect at 1-336-291-1361 no later than 5pm Eastern time on April 24, 2016.

Penalty APR and When it Applies	29.49%
	This APR will vary with the market based on the Prime Rate. This APR may be applied to your account if: 1) you make one or more late payments; or 2) your payment is returned by your bank. We may also consider your creditworthiness in determining whether or not to apply the penalty APR to the Pay Over Time feature(s) on your Account. How Long Will the Penalty APR Apply? If the penalty APR is applied, it will apply for at least 6 months. We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.

ID 10944

Please note, this notice does not indicate that you have triggered the penalty APR for the Pay Over Time feature(s) on your Account. If you do trigger the penalty APR for the Pay Over Time feature(s) on your Account, we will send you a separate notice. In addition, the penalty APR for the Pay Over Time feature(s) on your Account is not changing.

See the reverse side for the Detail of Changes to Your Cardmember Agreement

CMLNDDMNTF0034

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07630

Detail of Changes to Your Cardmember Agreement

This notice amends the Cardmember Agreement (the "Agreement") as described below. We have the right to amend the Agreement. Any terms in the Agreement conflicting with this change are replaced fully and completely. Terms not changed by this notice remain in full force and effect. We encourage you to read this notice, share it with Additional Cardmembers on your account, and file it for future reference. If you have any questions about this change, please call the number on the back of your Card.

Penalty APR and When it Applies

Effective April 25, 2016, we are amending the *Rates and Fees* table on page 1 of Part 1 of your Agreement by deleting the *Penalty APR and When it Applies* row and replacing it with the following:

Penalty APR and When it Applies	<p>29.49%</p> <p>This APR will vary with the market based on the Prime Rate.</p> <p>This APR may be applied to your account if:</p> <ol style="list-style-type: none"> 1) you make one or more late payments; or 2) your payment is returned by your bank. <p>We may also consider your creditworthiness in determining whether or not to apply the penalty APR to the Pay Over Time feature(s) on your Account.</p> <p>How Long Will the Penalty APR Apply? If the penalty APR is applied, it will apply for at least 6 months. We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.</p>
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How Rates and Fees Work

Effective April 25, 2016, we are amending the *How Rates and Fees Work* table on page 2 of Part 1 of your Agreement by deleting the *Penalty APR for new transactions* row and replacing it with the following:

Penalty APR for new transactions	<p>The penalty APR may apply to new transactions if:</p> <ul style="list-style-type: none"> • you do not pay at least the Minimum Payment Due by the Closing Date of the billing period in which it is due on one or more occasions; or • your payment is returned by your bank. <p>We may also consider your creditworthiness in determining whether or not to apply the penalty APR to the Pay Over Time feature(s) on your Account.</p> <p>If the penalty APR applies to a balance, it will apply to charges added to that balance 15 or more days after we send you notice.</p> <p>We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.</p>
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Platinum Card®

p. 7/11

DENNIS L KOGOD
Closing Date 02/23/16

Account Ending 8-89008

Rev. 9/2012

FACTS WHAT DOES AMERICAN EXPRESS DO WITH YOUR PERSONAL INFORMATION?

Why?	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.																									
What?	The types of personal information we collect and share depend on the product or service you have with us. This information can include: <ul style="list-style-type: none">• Social Security number and income• transaction history and account history• insurance claim history and credit history																									
How?	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons American Express chooses to share; and whether you can limit this sharing.																									
<table><tr><th>Reasons we can share personal information</th><th>Does American Express share?</th><th>Can you limit this sharing?</th></tr><tr><td>For our everyday business purposes – such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus</td><td>Yes</td><td>No</td></tr><tr><td>For our marketing purposes – to offer our products and services to you</td><td>Yes</td><td>No (but please see the "To limit direct marketing" box below for additional privacy choices)</td></tr><tr><td>For joint marketing with other financial companies</td><td>Yes</td><td>No</td></tr><tr><td>For our affiliates' everyday business purposes – information about your transactions and experiences</td><td>Yes</td><td>No</td></tr><tr><td>For our affiliates' everyday business purposes – information about your creditworthiness</td><td>Yes</td><td>Yes</td></tr><tr><td>For our affiliates to market to you</td><td>Yes</td><td>Yes</td></tr><tr><td>For nonaffiliates to market to you</td><td>No (although we may share aggregated or de-identified data)</td><td>We don't share personal information</td></tr></table>			Reasons we can share personal information	Does American Express share?	Can you limit this sharing?	For our everyday business purposes – such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No	For our marketing purposes – to offer our products and services to you	Yes	No (but please see the "To limit direct marketing" box below for additional privacy choices)	For joint marketing with other financial companies	Yes	No	For our affiliates' everyday business purposes – information about your transactions and experiences	Yes	No	For our affiliates' everyday business purposes – information about your creditworthiness	Yes	Yes	For our affiliates to market to you	Yes	Yes	For nonaffiliates to market to you	No (although we may share aggregated or de-identified data)	We don't share personal information
Reasons we can share personal information	Does American Express share?	Can you limit this sharing?																								
For our everyday business purposes – such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No																								
For our marketing purposes – to offer our products and services to you	Yes	No (but please see the "To limit direct marketing" box below for additional privacy choices)																								
For joint marketing with other financial companies	Yes	No																								
For our affiliates' everyday business purposes – information about your transactions and experiences	Yes	No																								
For our affiliates' everyday business purposes – information about your creditworthiness	Yes	Yes																								
For our affiliates to market to you	Yes	Yes																								
For nonaffiliates to market to you	No (although we may share aggregated or de-identified data)	We don't share personal information																								
To limit our sharing	<ul style="list-style-type: none">• Visit us online: www.americanexpress.com/communications or• Call us at 1-855-297-7748 - our menu will prompt you through your choices <p>Please note: If you are a <i>new</i> customer, we can begin sharing your personal information 30 days from the date we sent this notice. When you are <i>no longer</i> our customer, we continue to share your personal information as described in this notice. However, you can contact us at any time to limit our sharing.</p>																									
To limit direct marketing	<p>We provide additional privacy choices to customers. Privacy elections you make for any one product or service may not automatically be applied to other products and services. To let us know if you do not want us to use your personal information to communicate with you about offers by mail, telephone, and/or e-mail:</p> <ul style="list-style-type: none">• Visit us online: www.americanexpress.com/communications or• Call us at 1-855-297-7748 (except for choices about e-mail communications)																									
Questions?	Call 1-800-528-4800 or go to americanexpress.com/contact .																									

Who we are	
Who is providing this notice?	American Express Travel Related Services Company, Inc. and other American Express Affiliates that provide financial products or services, including American Express Centurion Bank, American Express Bank, FSB, and AMEX Assurance Company.
What we do	
How does American Express protect my personal information?	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings.
How does American Express collect my personal information?	<p>We collect your personal information, for example, when you</p> <ul style="list-style-type: none"> • open an account or pay your bills • give us your income information or give us your contact information • use your credit card <p>We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.</p>
Why can't I limit all sharing of personal information?	<p>Federal law gives you the right to limit only</p> <ul style="list-style-type: none"> • sharing for affiliates' everyday business purposes – information about your creditworthiness • affiliates from using your information to market to you • sharing for nonaffiliates to market to you <p>State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.</p>
What happens when I limit sharing for an account I hold jointly with someone else?	Your choices will apply to everyone on your account.
Definitions	
Affiliates	<p>Companies related by common ownership or control. They can be financial and nonfinancial companies.</p> <ul style="list-style-type: none"> • Our affiliates include companies with the American Express name, including financial companies such as American Express Travel Related Services Company, Inc. and nonfinancial companies such as American Express Publishing. Affiliates may also include other companies related by common ownership or control, such as Serve Virtual Enterprises, Inc. and AMEX Assurance Company, a provider of American Express Card-related insurance services.
Nonaffiliates	<p>Companies not related by common ownership or control. They can be financial and nonfinancial companies.</p> <ul style="list-style-type: none"> • Nonaffiliates with which we share personal information include service providers, including, for example, direct marketers, that perform services or functions on our behalf.
Joint marketing	<p>A formal agreement between nonaffiliated companies that together market financial products or services to you.</p> <ul style="list-style-type: none"> • Our joint marketing partners include financial companies.
Other important information	
<p>We may transfer personal information to other countries, for example, for customer service or to process transactions.</p> <p>AMEX Assurance Company customers: You may have the right to access and correct recorded personal information. Personal information may be disclosed by us to detect fraud or misrepresentation, to verify insurance coverage, to an insurance regulatory authority, law enforcement or other governmental authority pursuant to law, or to a group policyholder for purposes of reporting claims experience or conducting an audit. Personal information related to insurance claim activity obtained from a report prepared by an insurance-support organization on our behalf may be retained by such organization and disclosed as required by law. State law may be more protective than federal law.</p> <p>California: If your American Express account has a California billing address, we will not share your personal information except to the extent permitted under California law.</p> <p>Vermont: If your American Express account has a Vermont billing address, we will automatically treat your account as if you have directed us not to share information about your creditworthiness with our affiliates.</p>	



Platinum Card®

p. 9/11

DENNIS L KOGOD
Closing Date 02/23/16

Account Ending 8-89008

Your Billing Rights: Keep this Document for Future Use

This notice tells you about your rights and our responsibilities under the Fair Credit Billing Act.

What To Do If You Find a Mistake on Your Statement

If you think there is an error on your statement, write to us at PO Box 981535, El Paso TX 79998-1535. In your letter, give us the following information:

- **Account information:** Your name and account number.
- **Dollar amount:** The dollar amount of the suspected error.
- **Description of problem:** If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us:

- Within 60 days after the error appeared on your statement.
- At least 2 business days before an automated payment is scheduled, if you want to stop payment on the amount you think is wrong.

You must notify us of any potential errors *in writing*. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

What Will Happen After We Receive Your Letter

When we receive your letter, we must do two things:

1. Within 30 days of receiving your letter, we must tell you that we received your letter. We will also tell you if we have already corrected the error.
2. Within 90 days of receiving your letter, we must either correct the error or explain to you why we believe the bill is correct.

While we investigate whether or not there has been an error:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

After we finish our investigation, one of two things will happen:

- **If we made a mistake:** You will not have to pay the amount in question or any interest or other fees related to that amount.
- **If we do not believe there was a mistake:** You will have to pay the amount in question, along with applicable interest and fees. We will send you a statement of the amount you owe and the date payment is due. We may then report you as delinquent if you do not pay the amount we think you owe.

If you receive our explanation but still believe your bill is wrong, you must write to us within **10 days** telling us that you still refuse to pay. If you do so, we cannot report you as delinquent without also reporting that you are questioning your bill. We must tell you the name of anyone to whom we reported you as delinquent, and we must let those organizations know when the matter has been settled between us.

If we do not follow all of the rules above, you do not have to pay the first \$50 of the amount you question even if your bill is correct.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

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If all of the criteria above are met and you are still dissatisfied with the purchase, contact us *in writing* at PO Box 981535, El Paso TX 79998-1535. While we investigate, the same rules apply to the disputed amount as discussed above.

After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent.

Annual EFT Error Resolution Notice

This notice is to inform you about how you should notify us of errors or questions regarding any electronic fund transfers you initiate using your American Express Card, including Express Cash transactions, or electronic payments you make to American Express using Pay By Phone, Pay By Computer, or any other American Express electronic payment service.

In case of errors or questions about your Electronic Transfers, please contact us as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. You can call us at 1-800-IPAY-AXP for Pay By Phone questions, at 1-800-528-2122 for Pay By Computer questions, at 1-800-528-4800 for AutoPay questions, and at 1-800-CASH-NOW for Express Cash questions. You may also write to us at American Express, Electronic Funds Services, P.O. Box 981531, El Paso, TX 79998-1531 or contact us online at www.americanexpress.com/inquirycenter. We must hear from you no later than 60 days after we sent the FIRST statement on which the problem or error appeared or question arose.

When you contact us, please provide the following information:

- (1) Your name and card account number.
- (2) Description of the error or the transfer you are unsure about. Explain as clearly as you can why you believe it is an error or why you need more information.
- (3) The dollar amount of the suspected error.

If you notify us by phone, we may require that you send us your complaint or question in writing within 10 business days of the call.

We will determine whether an error occurred within 10 business days and will correct any error promptly. If we need more time, however, we may take up to 45 days to investigate your complaint or question. If we decide to do this, we will credit your bank account within 10 business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account.

For errors involving point-of-sale or foreign-initiated transactions, we may take up to 90 days to investigate your complaint or question.

We will tell you the results within three business days after completing our investigation. If we decide that there was no error, we will send you a written explanation. You may ask for copies of the documents that we used in our investigation.

If we have credited your bank account and there was no error, we will tell you when we will withdraw that amount from your bank account again. You authorize us to withdraw this amount from your bank account. If your bank account does not have enough funds to cover this withdrawal, we can charge the amount to your card account or collect the amount from you. If this happens, we may cancel your right to use our electronic transfer services.

Notice for residents of Washington State

In accordance with the Revised Code of Washington Statutes, Section 63.14.167, you are not responsible for payment of interest charges that result solely from a merchant's failure to transmit to us within seven working days a credit for goods or services accepted for return or forgiven if you have notified us of the merchant's delay in posting such credit, or our failure to post such credit to your account within three working days of our receipt of the credit.

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Membership Rewards® Monthly Statement and Program News

p. 11/11

Prepared for DENNIS L KOGOD

Account Number 1M28549515

Total Points Balance 305,081

Points Earned this Period 15,444

Account Summary

January 1, 2016 - January 31, 2016

Opening Points Balance	289,637
Points Earned this Period	+15,444
Points Used this Period	0
Reinstated Points and Adjustments	0
Total Points Balance	305,081

Points Earned this Period are pending until charges are paid in full and all your accounts are in good standing.

Questions About Your Account?



membershiprewards.com

1-800-297-1300
International Collect: 305-816-2799

Did You Know?

Use Points For Your Charges

Use your Card for charges like travel, dining, groceries, and more, then go online and use the points you earned toward your eligible charges.

Learn more at
membershiprewards.com/yourcharges

Points Transaction Detail

January 1, 2016 - January 31, 2016

Points Earned this Period	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Platinum XXXX-XXXX8-89008	90	0	90
Add'l Platinum XXXX-XXXX8-81039	0	0	0
Centurion XXXX-XXXX0-83005	13,421	0	13,421
Optima Platinum XXXX-XXXX5-72003	1,933	0	1,933
Total	15,444	0	15,444

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. Forfeited points can be reinstated for a fee by calling the number provided below or visiting membershiprewards.com. Terms and Conditions of the Membership Rewards® program apply. For more information, visit membershiprewards.com/terms or call 1-800-297-1300. From overseas, call collect 305-816-2799.

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**Platinum Card®**

p. 1/9

DENNIS L KOGOD
Closing Date 03/25/16

Next Closing Date 04/24/16

Account Ending 8-89008

New Balance **\$651.98**
Includes the past due amount of \$554.99
Please Pay By **04/09/16***

* Pay past due amount of \$554.99 immediately. Payment is due upon receipt; we suggest you pay the remaining balance by 04/09/16. You may have to pay a late fee if your payment is not received by the Next Closing Date.

Membership Rewards® Points

Available and Pending as of 02/29/16

320,005For up to date point balance and full program details, visit membershiprewards.com**Account Summary**

Previous Balance	\$554.99
Payments/Credits	-\$0.00
New Charges	+\$59.99
Fees	+\$37.00

New Balance	\$651.98
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Days in Billing Period: 31

Customer Care

Pay by Computer
americanexpress.com/pbc

Customer Care	Pay by Phone
1-800-525-3355	1-800-472-9297

See Page 2 for additional information.

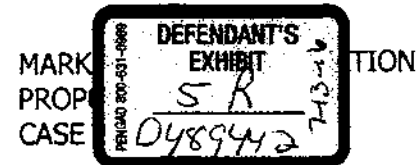
See page 2 for important information about your account.

Your account is past due.

We want you to have easy access to the most up to date version of the Membership Rewards® Terms & Conditions. The most recent Terms & Conditions are available at MembershipRewards.com/terms.

See Page 5 for Important Changes to Your Account Benefits.

As a reminder, as of 02/24/2016, our records indicate that your account is enrolled in one or more optional product(s) which may generate a charge to your account. Please see Page 4 for more details.



Please fold on the perforation below, detach and return with your payment.

Payment Coupon
Do not staple or use paper clips

Pay by Computer
americanexpress.com/pbc

Pay by Phone
1-800-472-9297

Account Ending 8-89008Enter 15 digit account # on all payments.
Make check payable to American Express.

DENNIS L KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Please Pay By
04/09/16
Amount Due
\$651.98

Check here if your address or phone number has changed. Note changes on reverse side.

AMERICAN EXPRESS
BOX 0001
LOS ANGELES CA 90096-8000



000034991193553518 000065198000065198 21 H

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**Platinum Card®**

p. 3/9

DENNIS L KOGOD
Closing Date 03/25/16

Account Ending 8-89008

New Charges**Summary**

	Total
Total New Charges	\$59.99

DetailDENNIS L KOGOD
Card Ending 8-89008

	Amount
03/15/16 LA FITNESS 949-255-8100 CA MEMBERSHIP FEES	\$34.99
03/21/16 AT&T DATA 190 ALPHARETTA GA 800-331-0500 Description TELECOMMUNICATIONS	\$25.00

Fees

	Amount
03/25/16 Late Payment Fee	\$37.00
Total Fees for this Period	\$37.00

2016 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2016	\$487.00
Total Interest in 2016	\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Transactions Dated		Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
	From	To			
Select & Pay Later	09/23/2011		18.49% (v)	\$0.00	\$0.00
Total					\$0.00

(v) Variable Rate

Information on Pay Over Time Features**There is no pre-set spending limit on your Card**

No pre-set spending limit does not mean unlimited spending. Purchasing power adjusts with your use of the Card, your payment history, credit record and financial resources known to us and other factors. Unless you have been previously notified otherwise, your Card has a no pre-set spending limit.

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Continued on reverse

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Information on Pay Over Time Features continued**There is a limit to your Pay Over Time feature balance**

Your Pay Over Time limit is \$35,000.00. We may approve or decline a charge regardless of whether your Card account balance exceeds or does not exceed your Pay Over Time limit. You must pay in full all charges that are not placed into a Pay Over Time balance upon receipt of your billing statement.

Enrollment in Automatic Flight Insurance

This is a reminder that you are currently enrolled in Automatic Flight Insurance*. This optional insurance product can provide coverage for accidental death and dismemberment when flying on a covered trip. If you choose to cancel your enrollment or require additional information regarding your enrollment, please contact us at the number listed on the back of your card.

* Underwritten by AMEX Assurance Company. Terms, conditions, and exclusions apply.



Platinum Card®

p. 5/9

DENNIS L KOGOD
Closing Date 03/25/16

Account Ending 8-89008

Notice of Important Membership Rewards® Program Changes

We are making changes to the Membership Rewards Program Terms & Conditions that affect Corporate Card Members. A summary of the changes appears below. The detailed changes can be found after the summary chart.

Summary of Changes to Terms and Conditions	
Reinstating points forfeited for cancelling your account (Corporate Cards)	If the Linked Card Account that we cancel is a Corporate Card and we subsequently reinstate that Corporate Card, you must call us in order to reinstate points associated with that Card.

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Detail of the Changes

This notice amends the Membership Rewards Program Terms & Conditions (collectively, the "Terms & Conditions") as described below. We have the right to amend as described in the Terms & Conditions. Any terms in the Terms & Conditions conflicting with this change are replaced fully and completely. Terms not changed by this notice remain in full force and effect. We encourage you to read this notice, share it with Additional Cardmembers on your account, and file it for future reference. If you have any questions about this change, please call the number on the back of your Card.

Reinstating points forfeited for cancelling your account

Effective immediately, in the Terms & Conditions, we are deleting the body of the *For Canceling Your Account* sub-section of the *Forfeiting and Getting Points Back* section and replacing it with:

If we cancel your Linked Card Account for any of the following reasons, you'll forfeit all points in your program account except as noted:

- If we cancel your Linked Card Account due to inactivity, you have 90 days to use points in your program account before they are forfeited.
- If we cancel your Linked Card Account in the event of your death, your executor or personal representative may request to use the points in your program account in a one-time redemption by calling us.
- If we cancel your Linked Card Account by accident, points in your program account will not be forfeited.

If we cancel your Linked Card Account for any other reason (including bankruptcy or insolvency), you'll forfeit all points in your program account. If we reinstate the Linked Card Account within one year, these forfeited points will be returned to your program account.

If the only Linked Card Account is a Corporate Card and has been reinstated within one year, you must contact Membership Rewards at 1-800-AXP-EARN to have the forfeited points returned to your account.

If you voluntarily cancel your enrollment in the program but keep at least one American Express® Card open and in good standing, you'll have up to 30 days from the date of cancellation to use any points in your program account. If you cancel your enrollment in the program and don't keep open any American Express Cards, all points in your program account will be immediately forfeited.

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Membership Rewards® Monthly Statement and Program News

p. 7/9

Prepared for DENNIS L KOGOD

Account Number 1M28549515

Total Points Balance 320,005

Points Earned this Period 14,924

Account Summary

February 1, 2016 - February 29, 2016

Opening Points Balance	305,081
Points Earned this Period	+14,924
Points Used this Period	0
Reinstated Points and Adjustments	0
Total Points Balance	320,005

Points Earned this Period are pending until charges are paid in full and all your accounts are in good standing.

Questions About Your Account?



membershiprewards.com

1-800-297-1300
International Collect: 305-816-2799

Did You Know?

Use Points For Your Charges
Use your Card for charges like travel, dining, groceries, and more, then go online and use the points you earned toward your eligible charges.

Learn more at
membershiprewards.com/yourcharges

Points Transaction Detail

February 1, 2016 - February 29, 2016

Points Earned this Period	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Platinum XXXX-XXXX8-89008	105	0	105
Add'l Platinum XXXX-XXXX8-81039	0	0	0
Centurion XXXX-XXXX0-83005	10,867	0	10,867
Optima Platinum XXXX-XXXX5-72003	3,952	0	3,952
Total	14,924	0	14,924

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. Forfeited points can be reinstated for a fee by calling the number provided below or visiting membershiprewards.com. Terms and Conditions of the Membership Rewards® program apply. For more information, visit membershiprewards.com/terms or call 1-800-297-1300. From overseas, call collect 305-816-2799.

PT0178

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Prepared for
DENNIS L KOGOD
Membership Rewards® Account Number
1M28549515



Platinum Card®

p. 9/9

DENNIS L KOGOD
Closing Date 03/25/16

Account Ending 8-89008



Vacations Like You Mean It.

Save \$50 on a 4-Night Vacation Package at any on-site hotel when you pay with any American Express® Card.* Must book now through July 31, 2016 for travel by December 31, 2016 using Promotion Code: UNIAMEX.**

Terms and conditions apply. For complete offer details, visit UniversalOrlandoVacations.com/AMEX or call 1-877-801-9720.

*All prices, package inclusions and options are subject to availability and to change without notice, and additional restrictions may apply. Errors will be corrected where discovered, and Universal Orlando and Universal Parks & Resorts Vacations reserve the right to revoke any stated offer and to correct any errors, inaccuracies, or omissions, whether such error is on this statement message or any other print or other advertisement relating to these products and services.

**Promotion Code: UNIAMEX valid for bookings through Universal Parks & Resorts Vacations now through 7/31/16 for travel by 12/31/16. Offer valid when you pay with any American Express Credit or Charge Card and use Promotion Code: UNIAMEX at the time of booking. Fulfillment of the offer is the sole responsibility of the participating American Express merchant. One (1) offer per package, not combinable with any other offers, promotions or discounts.

Universal Parks & Resorts Vacations is registered with the state of Florida as a seller of travel. Registration number ST-24215. Universal elements and all related indicia TM & © 2016 Universal Studios. All rights reserved. POB: 82JC: 0001.

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

PT0180

07645

**Centurion® Card**

p. 1/14

DENNIS L KOGOD

Closing Date 02/14/16 Next Closing Date 03/16/16

Account Ending 0-83005

New Balance **\$10,870.54****Please Pay By** **02/29/16[‡]**

[‡] Payment is due upon receipt. We suggest you pay by the Please Pay By date. You may have to pay a late fee if your payment is not received by the Next Closing Date.

Membership Rewards® Points

Available and Pending as of 01/31/16

305,081For up to date point balance and full program details, visit membershiprewards.com**Account Summary**

Previous Balance	\$13,433.49
Payments/Credits	-\$14,142.29
New Charges	+\$11,579.34
Fees	+\$0.00

New Balance **\$10,870.54**

Days in Billing Period: 30

Customer Care
Pay by Computer
americanexpress.com/pbc
Customer Care **Pay by Phone**
 1-877-877-0987 1-800-472-9297

See page 2 for additional information.

See page 2 for important information about your account.

See page 13 for an Important Change to Your Account Terms.

 MARKED FOR PROPOSAL CASE ID
 DEFENDANT'S EXHIBIT
 SS
 0489442 74316

↓ Please fold on the perforation below, detach and return with your payment ↓

**Payment Coupon**
Do not staple or use paper clips**Pay by Computer**
americanexpress.com/pbc**Pay by Phone**
1-800-472-9297

Account Ending 0-83005

Enter 15 digit account # on all payments.
Make check payable to American Express.
DENNIS L KOGOD
 10776 WILSHIRE BLVD
 UNIT 604
 LOS ANGELES CA 90024-6465

Please Pay By
02/29/16
Amount Due
\$10,870.54


Check here if your address or phone number has changed. Note changes on reverse side.

AMERICAN EXPRESS
 BOX 0001
 LOS ANGELES CA 90096-8000


0000349991955056987 001087054001087054 12 H

PT0115

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Credit Reporting: We may report information about your Account to credit bureaus. Late payments, missed payments, or other defaults on your Account may be reflected in your credit report.



For information on how we protect your privacy and to set your communication and privacy choices, please visit www.americanexpress.com/privacy.

**Centurion® Card**DENNIS L KOGOD
Closing Date 02/14/16

p. 3/14

Account Ending 0-83005

Payments and Credits**Summary**

	Total
Payments	-\$13,433.49
Credits	-\$708.80
Total Payments and Credits	-\$14,142.29

Detail *Indicates posting date

Payments	Amount
02/04/16* ELECTRONIC PAYMENT RECEIVED-THANK	-\$13,433.49
Credits	Amount
01/22/16 MB MICHAEL JACKSON TX LAS VEGAS NV 855-275-5733	-\$708.80

New Charges**Summary**

	Total
Total New Charges	\$11,579.34

DetailDENNIS L KOGOD
Card Ending 0-83005

	Foreign Spend	Amount
01/16/16 TOSCANOVA D003 LOS ANGELES CA 310-551-0499 FOOD \$143.88 TIP \$26.00		\$169.88
01/16/16 HOTEL BEL AIR LOS ANGELES CA (310)472-1211 TIP \$26.00		\$175.33
01/17/16 AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$7.39
01/17/16 AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$14.99
01/17/16 AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$31.94
01/17/16 TRA DI NOI RISTORANTE TRA DI NOI RIST MALIBU CA 310-456-0169		\$367.14

PT0117

Continued on reverse

07648

Detail Continued

			Foreign Spend	Amount
01/17/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES			\$188.62
01/18/16	PETCO 537 505374 73063505374 LOS ANGELES CA 000-0000000			\$161.99
01/19/16	FAZIO CLEANERS LOS ANGELES CA			\$109.75
01/19/16	WEST HOLLYWOOD FLORIST 0573 WEST HOLLYWOOD CA 323-656-8833 Description FLOWERS/PLANTS/GIFT			\$392.40
01/20/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES			\$12.99
01/20/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA MERCHANDISE			\$103.77
01/20/16	BLOOMINGDALE'S #28 000000028 LOS ANGELES CA 8665932540 Description RADIANT	Price \$164.99		\$359.21
01/20/16	SUSHI MASU LOS ANGELES CA 3104464368			\$100.66
01/20/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641			\$1.00
01/20/16	WYNN LAS VEGAS HOTEL (702)770-2540 NV Arrival Date 01/20/16 00000000 LODGING	Departure Date 01/20/16		\$341.40
01/20/16	WYNN LAS VEGAS HOTEL (702)770-2540 NV Arrival Date 01/20/16 00000000 LODGING	Departure Date 01/20/16		\$341.40
01/21/16	COMMUNITY, A WALGREENS # 000015190 LOS ANGELES CA 8002892273 Description REFER TO RECEIPT			\$39.37
01/21/16	MB MICHAEL JACKSON TK LAS VEGAS NV 855-275-5733			\$764.60

PT0118

Continued on next page

**Centurion® Card**DENNIS L KOGOD
Closing Date 02/14/16

p. 5/14

Account Ending 0-83005

Detail Continued

		Foreign Spend	Amount
01/21/16	WYNN LAS VEGAS HOTEL (702)770-2540 NV Arrival Date 01/21/16 00000000 LODGING Departure Date 01/22/16		\$384.21
01/21/16	WYNN LAS VEGAS HOTEL (702)770-2540 NV Arrival Date 01/21/16 00000000 LODGING Departure Date 01/22/16		\$15.92
01/22/16	SUSHI HOUSE UNICO 201001003421237 LOS ANGELES CA 310-474-2740		\$198.02
01/23/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641		\$2.25
01/23/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641		\$2.00
01/23/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641		\$2.00
01/23/16	CHEVRON GLORIA CUBIDES 0373158 VAN NUYS CA 8187802938 Description Price FUEL/MISCELLANEOUS \$41.94 003 UNLSUP		\$41.94
01/23/16	CARMINES II LOS ANGELES CA 3104414706		\$135.00
01/23/16	MARY AND ROBBS 00-08027779860 LOS ANGELES CA RESTAURANT		\$58.14
01/24/16	Cecconis West Hollywoo Hollywood CA 310-432-2000 FOOD \$35.97 TIP \$6.00		\$41.97
01/24/16	Cecconis West Hollywoo Hollywood CA 310-432-2000 FOOD \$113.36 TIP \$21.00		\$134.36

PT0119

Continued on reverse

07650

Detail Continued

			Foreign Spend	Amount
01/24/16	SMS SANTA MONICA			\$72.32
	SANTA MONICA CA			
	GROCERY STORE			
	FOOD/BEVERAGE	\$61.32		
	TIP	\$11.00		
01/24/16	PETCO 537 505374 73063505374			\$65.28
	LOS ANGELES CA			
	000-0000000			
01/25/16	AMAZON.COM			\$33.98
	AMZN.COM/BILL WA			
	MERCHANDISE			
01/25/16	AMAZON.COM			\$108.99
	AMZN.COM/BILL WA			
	MERCHANDISE			
01/26/16	AMAZON MKTPLACE PMTS			\$57.15
	AMZN.COM/BILL WA			
	BOOK STORES			
01/27/16	AA AIR TICKET SALE 4510739			\$277.10
	DALLAS TX			
	AMERICAN AIRLINES			
	From:	To:	Carrier:	Class:
	LOS ANGELES INTERN	N/A	CP	P
		N/A	YY	00
		N/A	YY	00
		N/A	YY	00
	Ticket Number: 0012320426304		Date of Departure: 01/28	
	Passenger Name: KOGOD/DENNIS			
	Document Type: PASSENGER TICKET			
01/27/16	AMAZON MKTPLACE PMTS			\$18.90
	AMZN.COM/BILL WA			
	BOOK STORES			
01/27/16	AMAZON MKTPLACE PMTS			\$24.87
	AMZN.COM/BILL WA			
	BOOK STORES			
01/27/16	AMAZON MKTPLACE PMTS			\$47.95
	AMZN.COM/BILL WA			
	BOOK STORES			
01/27/16	PLANET BRAZIL		369.90 Brazilian Reals	\$91.83
	SAO PAULO BR			
	MEN'S/WOMEN'S CLOTHING			
01/27/16	YAMADA AIRPORT CLIN		200.00 Brazilian Reals	\$49.65
	GUARULHOS BR			
	MEDICAL SERVICE			
01/28/16	AMAZONFRESH			\$55.00
	WWW.AMZN/FRSH WA			
	GROCERY			
01/28/16	IPIC THEATERS WESTWOOD 000000004			\$116.00
	LOS ANGELES CA			
	5618863231			
	Description:			
	GENERAL MERCHANDISE			

Continued on next page

PT0120

07651

**Centurion® Card**

p. 7/14

DENNIS L KOGOD
Closing Date 02/14/16

Account Ending 0-83005

Detail Continued

			Foreign Spend	Amount
01/28/16	TANZY RESTAURANT- WESTWOOD 000000003			\$20.26
	LOS ANGELES CA			
	5618863231			
	Description			
	GENERAL MERCHANDISE			
01/29/16	AMAZON MKTPPLACE PMTS			\$119.00
	AMZN.COM/BILL WA			
	BOOK STORES			
01/29/16	AMAZON.COM			\$173.31
	AMZN.COM/BILL WA			
	MERCHANDISE			
01/29/16	BLOOMINGDALES.COM			\$170.02
	800-777-0000 OH			
	8665932540			
	Quantity	Description	Price	
	2	GREAT COMPTON-BLM	\$155.98	
01/30/16	FAZIO CLEANERS LOS ANGELES CA			\$76.00
01/30/16	IPIC WESTWOOD F&B 000000002			\$49.42
	LOS ANGELES CA			
	5618863231			
	Description			
	GENERAL MERCHANDISE			
01/30/16	BLOOMINGDALES.COM			\$133.98
	800-777-0000 OH			
	8665932540			
	Description	Price		
	GREAT COMPTON-BLM	\$110.99		
01/30/16	TOSCANOVA 0003			\$116.65
	LOS ANGELES CA			
	310-551-0499			
	FOOD	\$98.65		
	TIP	\$18.00		
01/30/16	HOTEL BEL AIR			\$164.52
	LOS ANGELES CA			
	(310)472-1211			
	TIP	\$25.00		
01/31/16	AMAZON.COM			\$10.89
	AMZN.COM/BILL WA			
	MERCHANDISE			
01/31/16	KOI LOS ANGELES 800000161153002			\$219.12
	WEST HOLLYWOOD CA			
	3106599449			
	FOOD/BEVERAGE	\$183.12		
	TIP	\$36.00		
01/31/16	HYATT HOTELS REGENCY F&B			\$85.94
	LOS ANGELES CA			
	855-869-0846			
	FOOD	\$71.94		
	TIP	\$14.00		

PT0121

Continued on reverse

Detail Continued

		Foreign Spend	Amount
02/01/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE		\$23.36
02/01/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$25.00
02/01/16	IL SEGRETO 201001003420841 LOS ANGELES CA 310-474-8644		\$149.69
02/01/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE		\$18.52
02/01/16	THE HOOK AND PLOW 650000007561742 HERMOSA BEACH CA 3102918211 TIP	\$10.00	\$73.37
02/02/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$10.89
02/02/16	CANON CLUB BEVERLY HILLS CA 3109250678 TIP	\$24.00	\$149.35
02/02/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$12.99
02/03/16	BLOOMINGDALES.COM 800-777-0000 OH 8665932540 Description Price GREAT COMPTON-BLM \$185.00		\$208.65
02/04/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641		\$2.00
02/04/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$8.90
02/05/16	BLOOMINGDALE'S #29 000000029 SHERMAN OAKS CA 8665932540 Description Price GREAT COMPTON-BLM \$89.99		\$114.09
02/05/16	KOI LOS ANGELES 800000161153002 WEST HOLLYWOOD CA 3106599449 FOOD/BEVERAGE TIP	\$186.39 \$34.00	\$220.39
02/06/16	DIRECTV SERVICE 800-347-3288 CA WWW.DIRECTV.COM		\$306.27

Continued on next page

**Centurion® Card**DENNIS L KOGOD
Closing Date 02/14/16

p. 8/14

Account Ending 0-83005

Detail Continued

			Foreign Spend	Amount
02/06/16	DIVINO0031			\$172.33
	LOS ANGELES CA			
	310-472-0886			
	Description			
	FOOD/BEVERAGE			
02/06/16	BLOOMINGDALES.COM			\$111.09
	800-777-0000 OH			
	8665932540			
	Description	Price		
	GREAT COMPTON-BLM	\$89.99		
02/06/16	BLOOMINGDALES.COM			\$141.69
	800-777-0000 OH			
	8665932540			
	Description	Price		
	GREAT COMPTON-BLM	\$129.99		
02/06/16	WESTWOOD CENTER AMDU283001 AMDU			\$7.00
	LOS ANGELES CA			
	3102088589			
	Description	Price		
	PARKING FEES	\$7.00		
02/06/16	AMAZON MKTPLACE PMTS			\$15.98
	AMZN.COM/BILL WA			
	BOOK STORES			
02/07/16	LA CITY PARKING METER LA CITY PARKING			\$2.00
	LOS ANGELES CA			
	213-473-0641			
02/07/16	TANZY RESTAURANT- WESTWOO 000000003			\$145.35
	LOS ANGELES CA			
	5618863231			
	Description			
	GENERAL MERCHANDISE			
02/07/16	TARGET LA WESTWOOD 2774			\$140.37
	LOS ANGELES CA			
	DISCOUNT STORE			
02/07/16	DULUTH TRADING CO			\$72.00
	877-382-2345 WI			
	BUILDERS ACCS			
02/08/16	AMAZON MKTPLACE PMTS			\$124.96
	AMZN.COM/BILL WA			
	BOOK STORES			
02/08/16	AMAZON MKTPLACE PMTS			\$57.59
	AMZN.COM/BILL WA			
	BOOK STORES			
02/08/16	AMAZON.COM			\$15.24
	AMZN.COM/BILL WA			
	MERCHANDISE			

PT0123

Continued on reverse

07654

Detail Continued

		Foreign Spend	Amount
02/08/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$43.55
02/08/16	HOTEL BEL AIR LOS ANGELES CA (310)472-1211 TIP	\$18.00	\$113.92
02/08/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$26.91
02/09/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$29.42
02/09/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$8.97
02/10/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$287.20
02/10/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$90.37
02/11/16	WALLY'S WINE 0096 LOS ANGELES CA 310-475-0606 Description LIQUOR/BEVERAGES/SN		\$700.53
02/11/16	VOLCANICA COFFEE (877)454-7031 GA DIRECT MKTG MISC Description COFFEE AND TEA		\$588.44
02/11/16	DULUTH TRADING CO 877-382-2345 WI BULDERS ACCS		\$36.00
02/12/16	KOI LOS ANGELES 800000161153002 WEST HOLLYWOOD CA 3106599449 FOOD/BEVERAGE TIP	\$174.40 \$33.00	\$207.40
02/12/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE		\$15.24
02/12/16	MARY AND ROBBS 00-08027779860 LOS ANGELES CA RESTAURANT		\$44.55

PT0124

Continued on next page

**Centurion® Card**DENNIS L KOGOD
Closing Date 02/14/16

p. 11/14

Account Ending 0-83005

Fees

	Amount
Total Fees for this Period	\$0.00

2016 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2016	\$0.00
Total Interest in 2016	\$0.00

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Transactions Dated		Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
	From	To			
Select & Pay Later	07/18/2012		9.40% (v)	\$0.00	\$0.00
Total					\$0.00

(v) Variable Rate

Information on Pay Over Time Features**There is no pre-set spending limit on your Card**

No pre-set spending limit does not mean unlimited spending. Purchasing power adjusts with your use of the Card, your payment history, credit record and financial resources known to us and other factors. Unless you have been previously notified otherwise, your Card has a no pre-set spending limit.

There is a limit to your Pay Over Time feature balance

Your Pay Over Time limit is \$35,000.00. We may approve or decline a charge regardless of whether your Card account balance exceeds or does not exceed your Pay Over Time limit. You must pay in full all charges that are not placed into a Pay Over Time balance upon receipt of your billing statement.

PT0125

07656

DENNIS L KOGOD

Account Ending 0-83005

p. 12/14

PT0126

07657

**Notice of Important Change to Your Account Terms**

We are making a change to your account terms, which are contained in the American Express Cardmember Agreement ("Agreement") governing your Account referenced in this notice. Any language in the Agreement contrary to or conflicting with the terms amended below is deleted in its entirety to the extent of the conflict. All terms of the Agreement not amended herein remain in full force and effect. We urge you and any Additional Cardmembers on your Account to read the below notice carefully and file it along with your Agreement in a safe place for future reference. The detailed change to your Cardmember Agreement can be found after the summary chart.

Important Change to Your Account Terms

We are changing when the Penalty Annual Percentage Rate (APR) may apply to the Pay Over Time features on your account. The change is shown below and will take effect on April 16, 2016. For more detailed information, please see the reverse side of this page.

How to avoid the change on Pay Over Time feature(s): You have the right to reject this change. If you do reject the change, your enrollment in these feature(s) will be cancelled and you will not be able to extend payment on new transactions. You must reject this change by calling us at 1-855-865-1451 or by calling us collect at 1-338-291-1381 no later than 5pm Eastern time on April 15, 2016.

Penalty APR and When it Applies	29.49%
	This APR will vary with the market based on the Prime Rate.
	This APR may be applied to your account if:
	1) you make one or more late payments; or
	2) your payment is returned by your bank.
	We may also consider your creditworthiness in determining whether or not to apply the penalty APR to the Pay Over Time feature(s) on your Account.
	How Long Will the Penalty APR Apply? If the penalty APR is applied, it will apply for at least 6 months. We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.

ID 10944

Please note, this notice does not indicate that you have triggered the penalty APR for the Pay Over Time feature(s) on your Account. If you do trigger the penalty APR for the Pay Over Time feature(s) on your Account, we will send you a separate notice. In addition, the penalty APR for the Pay Over Time feature(s) on your Account is not changing.

See the reverse side for the Detail of Changes to Your Cardmember Agreement

Detail of Changes to Your Cardmember Agreement

This notice amends the Cardmember Agreement (the "Agreement") as described below. We have the right to amend the Agreement. Any terms in the Agreement conflicting with this change are replaced fully and completely. Terms not changed by this notice remain in full force and effect. We encourage you to read this notice, share it with Additional Cardmembers on your account, and file it for future reference. If you have any questions about this change, please call the number on the back of your Card.

Penalty APR and When It Applies

Effective April 16, 2016, we are amending the *Rates and Fees* table on page 1 of Part 1 of your Agreement by deleting the *Penalty APR and When it Applies* row and replacing it with the following:

Penalty APR and When It Applies	<p>29.49%</p> <p>This APR will vary with the market based on the Prime Rate.</p> <p>This APR may be applied to your account if:</p> <ol style="list-style-type: none"> 1) you make one or more late payments; or 2) your payment is returned by your bank. <p>We may also consider your creditworthiness in determining whether or not to apply the penalty APR to the Pay Over Time feature(s) on your Account.</p> <p>How Long Will the Penalty APR Apply? If the penalty APR is applied, it will apply for at least 6 months. We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.</p>
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How Rates and Fees Work

Effective April 16, 2016, we are amending the *How Rates and Fees Work* table on page 2 of Part 1 of your Agreement by deleting the *Penalty APR for new transactions* row and replacing it with the following:

Penalty APR for new transactions	<p>The penalty APR may apply to new transactions if:</p> <ul style="list-style-type: none"> • you do not pay at least the Minimum Payment Due by the Closing Date of the billing period in which it is due on one or more occasions; or • your payment is returned by your bank. <p>We may also consider your creditworthiness in determining whether or not to apply the penalty APR to the Pay Over Time feature(s) on your Account.</p>	<p>If the penalty APR applies to a balance, it will apply to charges added to that balance 15 or more days after we send you notice.</p> <p>We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.</p>
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PT0128

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07659

**Centurion® Card**

p. 1/9

DENNIS L KOGOD

Closing Date 03/16/16 Next Closing Date 04/15/16

Account Ending 0-83005

New Balance **\$6,084.89**

Please Pay By **03/31/16[‡]**

[‡] Payment is due upon receipt. We suggest you pay by the Please Pay By date. You may have to pay a late fee if your payment is not received by the Next Closing Date.

See page 2 for important information about your account.

Membership Rewards® Points
Available and Pending as of 02/29/16
320,005
For up to date point balance and full program details, visit membershiprewards.com

Account Summary

Previous Balance	\$10,870.54
Payments/Credits	-\$11,454.81
New Charges	+\$6,669.16
Fees	+\$0.00

New Balance **\$6,084.89**

Days in Billing Period: 31

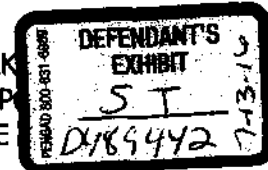
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Customer Care **Pay by Phone**
1-877-877-0967 1-800-472-9297

See page 2 for additional information.

MARK
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Payment Coupon
Do not staple or use paper clips



Pay by Computer
americanexpress.com/pbc



Pay by Phone
1-800-472-9297

Account Ending 0-83005

Enter 15 digit account # on all payments.
Make check payable to American Express.

DENNIS L KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Please Pay By
03/31/16
Amount Due
\$6,084.89



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phone number has changed.
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LOS ANGELES CA 90096-8000



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PT0181

07660

Payments: Your payment must be sent to the payment address shown on your statement and must be received by 5 p.m. local time at that address to be credited as of the day it is received. Payments we receive after 5 p.m. will not be credited to your Account until the next day. Payments must also: (1) include the remittance coupon from your statement; (2) be made with a single check drawn on a US bank and payable in US dollars, or with a negotiable instrument payable in US dollars and clearable through the US banking system; and (3) include your Account number. If your payment does not meet all of the above requirements, crediting may be delayed and you may incur late payment fees and additional interest charges. Electronic payments must be made through an electronic payment method payable in US dollars and clearable through the US banking system. If we accept payment in a foreign currency, we will convert it into US dollars at a conversion rate that is acceptable to us, unless a particular rate is required by law. Please do not send post-dated checks as they will be deposited upon receipt. Any restrictive language on a payment we accept will have no effect on us without our express prior written approval. We will re-present to your financial institution any payment that is returned unpaid.

Permission for Electronic Withdrawal: (1) When you send a check for payment, you give us permission to electronically withdraw your payment from your deposit or other asset account. We will process checks electronically by transmitting the amount of the check, routing number, account number and check serial number to your financial institution, unless the check is not processable electronically or a less costly process is available. When we process your check electronically, your payment may be withdrawn from your deposit or other asset account as soon as the same day we receive your check, and you will not receive that cancelled check with your financial account statement. If we cannot collect the funds electronically we may issue a draft against your deposit or other asset account for the amount of the check. (2) By using Pay By Computer, Pay By Phone or any other electronic payment service of ours, you give us permission to electronically withdraw funds from the deposit or other asset account you specify in the amount you request. Payments using such services of ours received after 8:00 p.m. MST may not be credited until the next day.

How We Calculate Your Balance: We use the Average Daily Balance (ADB) method (including new transactions) to calculate the balance on which we charge interest for Pay Over Time balances on your Account. Call the Customer Care number listed below for more information about this balance computation method and how resulting interest charges are determined. *The method we use to figure the ADB and interest results in daily compounding of interest.*

Paying Interest: If you have a Pay Over Time balance, your due date is at least 25 days after the close of each billing period. We will begin charging interest on transactions added to a Pay Over Time balance as of the date they are added. However, we will not charge interest on charges added to a Pay Over Time balance automatically (for example, Sign & Travel and Extended Payment Option) if you pay the Account Total New Balance by the due date each month.

Foreign Currency Charges: If you make a Charge in a foreign currency, we will convert it into US dollars on the date we or our agents process it. We will choose a conversion rate that is acceptable to us for that date, unless a particular rate is required by law. The conversion rate we use is no more than the highest official rate published by a government agency or the highest interbank rate we identify from customary banking sources on the conversion date or the prior business day. This rate may differ from rates in effect on the date of your charge. Charges converted by establishments will be billed at the rates such establishments use.

Credit Balance: A credit balance (designated CR) shown on this statement represents money owed to you. If within the six-month period following the date of the first statement indicating the credit balance you do not request a refund or charge enough to use up the credit balance, we will send you a check for the credit balance within 30 days if the amount is \$1.00 or more.

Credit Reporting: We may report information about your Account to credit bureaus. Late payments, missed payments, or other defaults on your Account may be reflected in your credit report.



Customer Care & Billing Inquiries
International Collect
Large Print & Braille Statements
Express Cash

1-877-877-0987
1-954-503-8905
1-877-877-0987
1-800-CASH-NOW

Hearing Impaired
TTY: 1-800-221-9950
FAX: 1-800-695-9090
In NY: 1-800-522-1897



Website: americanexpress.com
Mobile Site: amexmobile.com

Customer Care & Billing Inquiries
P.O. BOX 981535
EL PASO, TX
79998-1535

Payments
BOX 0001
LOS ANGELES CA
90096-8000

Change of Address

If correct on front, do not use.

- To change your address online, visit www.americanexpress.com/updatecontactinfo
- For Name, Company Name, and Foreign Address or Phone changes, please call Customer Care.
- Please print clearly in blue or black ink only in the boxes provided.

Street Address	
City, State	
Zip Code	
Area Code and Home Phone	
Area Code and Work Phone	
Email	

Pay Your Bill with AutoPay

- Avoid late fees
- Save time

Deduct your payment from your bank account automatically each month

Visit americanexpress.com/autopay today to enroll.

For information on how we protect your privacy and to set your communication and privacy choices, please visit www.americanexpress.com/privacy.

**Centurion® Card**DENNIS L KOGOD
Closing Date 03/16/16

p. 3/9

Account Ending 0-83005

Payments and Credits**Summary**

	Total
Payments	-\$10,870.00
Credits	-\$584.81
Total Payments and Credits	-\$11,454.81

Detail

*Indicates posting date

Payments	Amount
03/10/16* PAYMENT RECEIVED - THANK YOU	-\$10,870.00
Credits	Amount
02/20/16 WYNN LAS VEGAS HOTEL (702)770-2540 NV Arrival Date 02/19/16 Departure Date 02/19/16 00000000 LODGING	-\$357.28
02/20/16 ARIA - ADV SALES LAS VEGAS NV Arrival Date 12/31/99 Departure Date 02/20/16 00000000 LODGING	-\$227.53

New Charges**Summary**

	Total
Total New Charges	\$4,669.16

DetailDENNIS L KOGOD
Card Ending 0-83005

	Foreign Spend	Amount
02/15/16 FOUR SEASONS HOTEL LAS VEGAS NV Arrival Date 02/14/16 Departure Date 02/15/16 00000000 LODGING CARDEPOSIT		\$458.08
02/15/16 WYNN LAS VEGAS HOTEL (702)770-2540 NV Arrival Date 02/15/16 Departure Date 02/15/16 00000000 LODGING		\$357.28
02/16/16 IL SEGRETO 201001003420841 LOS ANGELES CA 310-474-8644		\$153.62

Continued on reverse

PT0183

07662

Detail Continued

				Foreign Spend	Amount
02/16/16	CHAMPION DANCE SHOES				\$281.22
	LOS ANGELES CA				
	323-874-8704				
02/17/16	FAZIO CLEANERS	LOS ANGELES	CA		\$87.75
02/17/16	AMAZON.COM				\$23.97
	AMZN.COM/BILL	WA			
	MERCHANDISE				
02/17/16	AMAZON.COM				\$47.94
	AMZN.COM/BILL	WA			
	MERCHANDISE				
02/17/16	FOUR SEASONS L A FB 00000				\$241.83
	LOS ANGELES CA				
	3102732222				
02/18/16	KOI LOS ANGELES 800000161153002				\$221.30
	WEST HOLLYWOOD CA				
	3106599449				
	FOOD/BEVERAGE		\$185.30		
	TIP		\$36.00		
02/18/16	CVS PHARMACY				\$19.26
	LOS ANGELES CA				
	8007467287				
	Description	Price			
	PHARMACIES	\$19.26			
02/18/16	RALPHS				\$46.00
	LOS ANGELES CA				
	8884373496				
	GROCERY STORES				
02/19/16	HOTEL DEL CORONADO 186015				\$399.00
	CORONADO CA				
	Arrival Date	Departure Date			
	02/18/16	02/19/16			
	00000000				
	LODGING				
02/19/16	ARIA RESORT & CASINO				\$227.53
	LAS VEGAS NV				
	Arrival Date	Departure Date			
	02/20/16	02/21/16			
	00000000				
	LODGING				
02/19/16	ARIA RESORT & CASINO				\$227.53
	LAS VEGAS NV				
	Arrival Date	Departure Date			
	02/20/16	02/21/16			
	00000000				
	LODGING				
02/20/16	LA CITY PARKING METER LA CITY PARKING				\$2.00
	LOS ANGELES CA				
	213-473-0641				
02/20/16	AMAZON MKTPLACE PMTS				\$11.58
	AMZN.COM/BILL	WA			
	BOOK STORES				

Continued on next page

PT0184

07663

**Centurion® Card**

p. 5/9

DENNIS L KOGOD
Closing Date 03/18/16

Account Ending 0-83005

Detail Continued

		Foreign Spend	Amount
02/20/16	HOTEL DEL CORONADO 186015 CORONADO CA Arrival Date 02/19/16 Departure Date 02/20/16 00000000 LODGING		\$30.00
02/20/16	HOTEL DEL CORONADO 186015 CORONADO CA Arrival Date 02/19/16 Departure Date 02/20/16 00000000 LODGING		\$30.00
02/20/16	HOTEL DEL CORONADO 186015 CORONADO CA Arrival Date 02/19/16 Departure Date 02/20/16 00000000 LODGING		\$399.00
02/21/16	TOSCANOVA 0003 LOS ANGELES CA 310-551-0499 FOOD \$148.24 TIP \$28.00		\$176.24
02/21/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$188.93
02/21/16	DULUTH TRADING CO 877-382-2345 WI BUILDERS ACCS		\$126.00
02/22/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$43.80
02/22/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641		\$2.00
02/22/16	80383 - CENTRAL PLAZA SPRK803831 SPRK LOS ANGELES CA 3122742000 Description Price PARKING FEES \$16.00		\$16.00
02/24/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$41.99
02/24/16	FERRARO LAS VEGAS NV 702-364-5300		\$183.57

Continued on reverse

PT0185

07664

Detail Continued

		Foreign Spend	Amount
02/24/16	SHERMAN OAKS MEDICAL SUPPLIES SHERMAN OAKS CA 8189819906 Description REFER TO RECEIPT		\$65.35
02/24/16	TIME WARNER CABLE 888-TWCABLE CA CABLE SVCS		\$116.31
02/25/16	DESERT PINES GOLF CLUB F&B LAS VEGAS NV 7024508170		\$69.90
02/27/16	TANZY RESTAURANT- WESTWOOD 000000003 LOS ANGELES CA 5618863231 Description GENERAL MERCHANDISE		\$109.56
02/28/16	CHEVRON 0091965/UNBRANDED LOS ANGELES CA SERVICE STN Description UNBRANDED TAX		\$24.85
02/28/16	RALPHS #0724 000000724 WEST HOLLYWOOD CA 8884373496 GROCERY STORES		\$29.44
02/29/16	FAZIO CLEANERS LOS ANGELES CA		\$146.86
02/29/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641		\$2.25
02/29/16	THE RITZ CARLTON MARINA DEL RE MARINA DEL REY CA LODGING		\$119.20
02/29/16	LA CITY PARKING METER LA CITY PARKING LOS ANGELES CA 213-473-0641		\$2.00
02/29/16	KOI LOS ANGELES 800000161153002 WEST HOLLYWOOD CA 3106599449 FOOD/BEVERAGE TIP	\$168.95 \$32.00	\$200.95
02/29/16	GENGHIS COHEN 084870018918744 LOS ANGELES CA GROBSTEIN@GMAIL.COM		\$136.63
03/01/16	UBER UBER 866-576-1039 CA 8665761039		\$29.01
03/01/16	UBER UBER 866-576-1039 CA 8665761039		\$20.47

Continued on next page

**Centurion® Card**DENNIS L KOGOD
Closing Date 03/16/16

p. 7/9

Account Ending 0-83005

Detail Continued

		Foreign Spend	Amount
03/02/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE		\$63.99
03/02/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$19.00
03/04/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$17.25
03/04/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE		\$49.18
03/06/16	DIRECTV SERVICE 800-347-3288 CA WWW.DIRECTV.COM		\$310.25
03/08/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES		\$41.95
03/08/16	UBER UBER 866-576-1039 CA 8665761039		\$13.75
03/08/16	UBER UBER 866-576-1039 CA 8665761039		\$21.45
03/09/16	SHERMAN OAKS MEDICAL SUPPLIES SHERMAN OAKS CA 8189819906 Description REFER TO RECEIPT		\$43.55
03/10/16	UBER UBER 866-576-1039 CA 8665761039		\$34.29
03/10/16	UBER UBER 866-576-1039 CA 8665761039		\$18.09
03/10/16	UBER UBER 866-576-1039 CA 8665761039		\$17.91
03/11/16	UBER UBER 866-576-1039 CA 8665761039		\$38.97
03/12/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA MERCHANDISE		\$16.22
03/12/16	AMAZONFRESH WWW.AMZN/FRSH WA GROCERY		\$50.76

Continued on reverse

PT0187

07666

Detail Continued

			Foreign Spend	Amount
03/12/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE			\$12.20
03/12/16	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA BOOK STORES			\$39.90
03/13/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE			\$29.42
03/13/16	TANZY RESTAURANT- WESTWO 000000003 LOS ANGELES CA 5618863231 Description GENERAL MERCHANDISE			\$83.76
03/13/16	HOTEL BEL AIR LOS ANGELES CA (310)472-1211 TIP	\$44.00		\$266.36
03/13/16	ZHUANGTUE E COMM LTD SZ CHINA SHENZHEN CH A108 B104 LIANTANG SHENZ		211.07 China Yuan Renminbi	\$32.52
03/13/16	PANINI CAFE-WESTWO 542929804555985 LOS ANGELES CA 9497881620 TIP	\$6.00		\$39.52
03/14/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE			\$19.36
03/14/16	KOI LOS ANGELES 800000161153002 WEST HOLLYWOOD CA 3106599449 FOOD/BEVERAGE TIP	\$204.92 \$45.00		\$249.92
03/16/16	AMAZON.COM AMZN.COM/BILL WA MERCHANDISE			\$23.39

Fees

	Amount
Total Fees for this Period	\$0.00

2016 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2016	\$0.00
Total Interest in 2016	\$0.00

**Centurion® Card**

p. 9/9

DENNIS L KOGOD
Closing Date 03/16/16

Account Ending 0-83005

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Transactions Dated		Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
	From	To			
Select & Pay Later	07/18/2012		9.40% (v)	\$0.00	\$0.00
Total					\$0.00
(v) Variable Rate					

Information on Pay Over Time Features**There is no pre-set spending limit on your Card**

No pre-set spending limit does not mean unlimited spending. Purchasing power adjusts with your use of the Card, your payment history, credit record and financial resources known to us and other factors. Unless you have been previously notified otherwise, your Card has a no pre-set spending limit.

There is a limit to your Pay Over Time feature balance

Your Pay Over Time limit is \$35,000.00. We may approve or decline a charge regardless of whether your Card account balance exceeds or does not exceed your Pay Over Time limit. You must pay in full all charges that are not placed into a Pay Over Time balance upon receipt of your billing statement.

PT0189

07668

**The Optima® Card**

p. 1/12

DENNIS L KOGOD

Closing Date 02/16/16 Next Closing Date 03/18/16

Account Ending 5-72003

New Balance **\$18,425.47**
Minimum Payment Due **\$354.00**
Payment Due Date **03/12/16[†]**

[†] **Late Payment Warning:** If we do not receive your Minimum Payment Due by the Payment Due Date of 03/12/16, you may have to pay a late fee of up to \$37.00 and your Purchase APR may be increased to the Penalty APR of 29.49%.

Membership Rewards® Points

Available and Pending as of 01/31/16

305,081For up to date point balance and full program details, visit membershiprewards.com**Account Summary**

Previous Balance \$15,683.85
 Payments/Credits -\$1,899.99
 New Charges +\$3,951.77
 Cash Advances +\$503.00
 Fees +\$15.09
 Interest Charged +\$171.75

New Balance **\$18,425.47**
Minimum Payment Due **\$354.00**

Credit Limit \$37,600.00
 Available Credit \$19,174.53
 Cash Advance Limit \$23,600.00
 Available Cash \$19,174.53
 Days in Billing Period: 29

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges and each month you pay...	You will pay off the balance shown on this statement in about...	And you will pay an estimated total of...
Only the Minimum Payment Due	27 years	\$43,663
\$525	3 years	\$22,495 (Savings = \$21,168)

If you would like information about credit counseling services, call 1-888-733-4139.

See page 2 for important information about your account.

See page 7 for an Important Change to Your Account Terms.

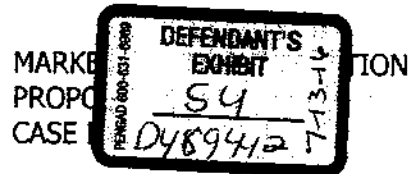
See Page 9 for an Important Privacy Notice and the following pages for important notices about Your Billing Rights, Electronic Fund Transfer Error Resolution and a notice for WA residents.

Customer Care

Pay by Computer
americanexpress.com/pbc

Customer Care **Pay by Phone**
 1-800-300-8765 1-800-472-9297

See Page 2 for additional information.



↓ Please fold on the perforation below, detach and return with your payment ↓

Payment Coupon
 Do not staple or use paper clips

Pay by Computer
americanexpress.com/pbc

Pay by Phone
 1-800-472-9297

Account Ending 5-72003

Enter 15 digit account # on all payments.
 Make check payable to American Express.

DENNIS L KOGOD
 10776 WILSHIRE BLVD
 UNIT 604
 LOS ANGELES CA 90024-6465

Payment Due Date
03/12/16
 New Balance
\$18,425.47
 Minimum Payment Due
\$354.00

☐ Check here if your address or phone number has changed. Note changes on reverse side.

AMERICAN EXPRESS
 BOX 0001
 LOS ANGELES CA 90096-8000

\$ _____
 Amount Enclosed



0000349990961627777 001842547000035400 14 H

PT0129

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**The Optima® Card**

p. 3/12

DENNIS L KOGOD
Closing Date 02/16/16

Account Ending 5-72003

Payments and Credits**Summary**

	Total
Payments	-\$1,899.99
Credits	\$0.00
Total Payments and Credits	-\$1,899.99

Detail *Indicates posting date

Payments	Amount
01/28/16* ELECTRONIC PAYMENT RECEIVED-THANK	-\$1,899.99

New Charges**Summary**

	Total
Total New Charges	\$3,951.77

DetailDENNIS L KOGOD
Card Ending 5-72003

	Amount
01/22/16 UBER UBER 866-576-1039 CA 8665761039	\$25.09
01/23/16 UBER UBER 866-576-1039 CA 8665761039	\$9.50
01/23/16 EQUINOX MOTO #704 866-332-6549 CA 310-954-8950	\$255.00
01/23/16 EQUINOX MOTO #704 866-332-6549 CA 310-954-8950	\$255.00
01/31/16 UBER UBER 866-576-1039 CA 8665761039	\$34.59
02/01/16 UBER UBER 866-576-1039 CA 8665761039	\$22.72
02/01/16 UBER UBER 866-576-1039 CA 8665761039	\$21.60
02/03/16 UBER UBER 866-576-1039 CA 8665761039	\$7.22
02/03/16 UBER UBER 866-576-1039 CA 8665761039	\$1.40

Continued on reverse

PT0131

07671

Detail Continued

			Amount
02/03/16	UBER UBER		\$7.85
	866-576-1039	CA	
	8665761039		
02/03/16	UBER UBER		\$5.85
	866-576-1039	CA	
	8665761039		
02/03/16	UBER UBER		\$20.19
	866-576-1039	CA	
	8665761039		
02/04/16	UBER UBER		\$11.37
	866-576-1039	CA	
	8665761039		
02/04/16	UBER UBER		\$6.22
	866-576-1039	CA	
	8665761039		
02/06/16	APPLE STORE 108		\$1,570.23
	LOS ANGELES	CA	
	COMPUTER STORE		
02/07/16	BED BATH & BEYOND		\$1,506.53
	LOS ANGELES	CA	
	310-478-5767		
02/08/16	UBER UBER		\$40.16
	866-576-1039	CA	
	8665761039		
02/08/16	UBER UBER		\$37.36
	866-576-1039	CA	
	8665761039		
02/12/16	UBER UBER		\$10.65
	866-576-1039	CA	
	8665761039		
02/12/16	UBER UBER		\$4.65
	866-576-1039	CA	
	8665761039		
02/13/16	UBER UBER		\$52.20
	866-576-1039	CA	
	8665761039		
02/13/16	UBER UBER		\$21.39
	866-576-1039	CA	
	8665761039		
02/15/16	AT&T DATA 190		\$25.00
	ALPHARETTA	GA	
	800-331-0500		
	Description:		
	TELECOMMUNICATIONS		

PT0132

Continued on next page

07672

**The Optima® Card**DENNIS L KOGOD
Closing Date 02/18/16

p. 5/12

Account Ending 5-72003

Cash Advances

		Amount
02/14/16	US BANK WESTWOOD MAIN LOS ANGELES CAUS Cash Advance Transaction	\$503.00
Total Cash Advances for this Period		\$503.00

Fees

		Amount
02/14/16	CASH ADVANCE FEE US BANK WESTWOOD MAIN LOS \$503.00	\$15.09
Total Fees for this Period		\$15.09

Interest Charged

		Amount
02/16/16	Interest Charge on Cash Advances	\$0.92
02/16/16	Interest Charge on Purchases	\$170.83
Total Interest Charged for this Period		\$171.75

About Trailing Interest

You may see interest on your next statement even if you pay the new balance in full and on time and make no new charges. This is called "trailing interest." Trailing interest is the interest charged when, for example, you didn't pay your previous balance in full. When that happens we charge interest from the first day of the billing period until we receive your payment in full. You can avoid paying interest on purchases by paying your balance in full and on time each month. Please see the "When we charge interest" sub-section in your Cardmember Agreement for details.

2016 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2016	\$15.09
Total Interest in 2016	\$361.66

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Transactions Dated		Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
	From	To			
Purchases	04/18/2015		14.49% (v)	\$6,678.18	\$76.89
Purchases	02/02/1989	04/17/2015	12.49% (v)	\$9,471.95	\$93.94

PT0133

Continued on reverse

07673

Interest Charge Calculation Continued

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Transactions Dated		Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
	From	To			
Cash Advances	02/02/1989		21.49% (v)	\$53.91	\$0.92
Total					\$171.75
(v) Variable Rate					



The Optima® Card

p. 7/12

DENNIS L KOGOD
Closing Date 02/16/16

Account Ending 5-72003

Notice of Important Change to Your Account Terms

We are making a change to your account terms, which are contained in the American Express Cardmember Agreement ("Agreement") governing your Account referenced in this notice. Any language in the Agreement contrary to or conflicting with the terms amended below is deleted in its entirety to the extent of the conflict. All terms of the Agreement not amended herein remain in full force and effect. We urge you and any Additional Cardmembers on your Account to read the below notice carefully and file it along with your Agreement in a safe place for future reference. The detailed change to your Cardmember Agreement can be found after the summary chart.

Important Change to Your Account Terms

We are changing when the Penalty Annual Percentage Rate (APR) may apply to your account. The change is shown below and will take effect on April 18, 2016. For more detailed information, please see the reverse side of this page.

How to avoid the change: You have the right to reject this change. If you do reject the change, your account will be cancelled and you will not be able to use your account for new transactions. If you cancel your account for this reason, you will receive a prorated refund of any annual fee. **You must reject this change by calling us at 1-855-865-1451 or by calling us collect at 1-336-291-1361 no later than 5pm Eastern time on April 17, 2016.**

Penalty APR and When it Applies	29.49%
	This APR will vary with the market based on the Prime Rate.
	This APR may be applied to your account if:
	1) you make one or more late payments; or
	2) your payment is returned by your bank.
	We may also consider your creditworthiness in determining whether or not to apply the penalty APR to your Account.
	How Long Will the Penalty APR Apply? If the penalty APR is applied, it will apply for at least 6 months. We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.

ID 10942

Please note, this notice does not indicate that you have triggered the penalty APR on your Account. If you do trigger the penalty APR on your Account, we will send you a separate notice. In addition, the penalty APR on your Account is not changing.

See the reverse side for the Detail of Changes to Your Cardmember Agreement.

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Detail of Changes to Your Cardmember Agreement

This notice amends the Cardmember Agreement (the "Agreement") as described below. We have the right to amend the Agreement. Any terms in the Agreement conflicting with this change are replaced fully and completely. Terms not changed by this notice remain in full force and effect. We encourage you to read this notice, share it with Additional Cardmembers on your account, and file it for future reference. If you have any questions about this change, please call the number on the back of your Card.

Penalty APR and When it Applies

Effective April 18, 2016, we are amending the *Rates and Fees* table on page 1 of Part 1 of your Agreement by deleting the *Penalty APR and When it Applies* row and replacing it with the following:

Penalty APR and When it Applies	<p>29.49%</p> <p>This APR will vary with the market based on the Prime Rate.</p> <p>This APR may be applied to your account if:</p> <ol style="list-style-type: none"> 1) you make one or more late payments; or 2) your payment is returned by your bank. <p>We may also consider your creditworthiness in determining whether or not to apply the penalty APR to your Account.</p> <p>How Long Will the Penalty APR Apply? If the penalty APR is applied, it will apply for at least 6 months. We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.</p>
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How Rates and Fees Work

Effective April 18, 2016, we are amending the *How Rates and Fees Work* table on page 2 of Part 1 of your Agreement by deleting the *Penalty APR for new transactions* row and replacing it with the following:

Penalty APR for new transactions	<p>The penalty APR may apply to new transactions if:</p> <ul style="list-style-type: none"> • you do not pay at least the Minimum Payment Due by the Payment Due Date on one or more occasions; or • your payment is returned by your bank. <p>We may also consider your creditworthiness in determining whether or not to apply the penalty APR to your Account.</p>	<p>If the penalty APR applies to a balance, it will apply to charges added to that balance 15 or more days after we send you notice.</p> <p>We will review your Account every 6 months after the penalty APR is applied. The penalty APR will continue to apply until you have made timely payments with no returned payments during the 6 months being reviewed.</p>
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**The Optima® Card**

p. 9/12

DENNIS L KOGOD
Closing Date 02/16/16

Account Ending 5-72003

Rev. 9/2012

FACTS**WHAT DOES AMERICAN EXPRESS DO WITH YOUR PERSONAL INFORMATION?**

Why?	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
What?	The types of personal information we collect and share depend on the product or service you have with us. This information can include: <ul style="list-style-type: none"> • Social Security number and income • transaction history and account history • insurance claim history and credit history
How?	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons American Express chooses to share; and whether you can limit this sharing.

Reasons we can share personal information	Does American Express share?	Can you limit this sharing?
For our everyday business purposes – such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
For our marketing purposes – to offer our products and services to you	Yes	No (but please see the "To limit direct marketing" box below for additional privacy choices)
For joint marketing with other financial companies	Yes	No
For our affiliates' everyday business purposes – information about your transactions and experiences	Yes	No
For our affiliates' everyday business purposes – information about your creditworthiness	Yes	Yes
For our affiliates to market to you	Yes	Yes
For nonaffiliates to market to you	No (although we may share aggregated or de-identified data)	We don't share personal information

To limit our sharing	<ul style="list-style-type: none"> • Visit us online: www.americanexpress.com/communications or • Call us at 1-855-297-7748 - our menu will prompt you through your choices <p>Please note: If you are a <i>new</i> customer, we can begin sharing your personal information 30 days from the date we sent this notice. When you are <i>no longer</i> our customer, we continue to share your personal information as described in this notice. However, you can contact us at any time to limit our sharing.</p>
To limit direct marketing	<p>We provide additional privacy choices to customers. Privacy elections you make for any one product or service may not automatically be applied to other products and services. To let us know if you do not want us to use your personal information to communicate with you about offers by mail, telephone, and/or e-mail:</p> <ul style="list-style-type: none"> • Visit us online: www.americanexpress.com/communications or • Call us at 1-855-297-7748 (except for choices about e-mail communications)
Questions?	Call 1-800-528-4800 or go to americanexpress.com/contact .

Who we are	
Who is providing this notice?	American Express Travel Related Services Company, Inc. and other American Express Affiliates that provide financial products or services, including American Express Centurian Bank, American Express Bank, FSB, and AMEX Assurance Company.
What we do	
How does American Express protect my personal information?	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings.
How does American Express collect my personal information?	<p>We collect your personal information, for example, when you</p> <ul style="list-style-type: none"> • open an account or pay your bills • give us your income information or give us your contact information • use your credit card <p>We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.</p>
Why can't I limit all sharing of personal information?	<p>Federal law gives you the right to limit only</p> <ul style="list-style-type: none"> • sharing for affiliates' everyday business purposes – information about your creditworthiness • affiliates from using your information to market to you • sharing for nonaffiliates to market to you <p>State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.</p>
What happens when I limit sharing for an account I hold jointly with someone else?	Your choices will apply to everyone on your account.

Definitions

Affiliates	<p>Companies related by common ownership or control. They can be financial and nonfinancial companies.</p> <ul style="list-style-type: none"> • Our affiliates include companies with the American Express name, including financial companies such as American Express Travel Related Services Company, Inc. and nonfinancial companies such as American Express Publishing. Affiliates may also include other companies related by common ownership or control, such as Serve Virtual Enterprises, Inc. and AMEX Assurance Company, a provider of American Express Card-related insurance services.
Nonaffiliates	<p>Companies not related by common ownership or control. They can be financial and nonfinancial companies.</p> <ul style="list-style-type: none"> • Nonaffiliates with which we share personal information include service providers, including, for example, direct marketers, that perform services or functions on our behalf.
Joint marketing	<p>A formal agreement between nonaffiliated companies that together market financial products or services to you.</p> <ul style="list-style-type: none"> • Our joint marketing partners include financial companies.

Other important information

We may transfer personal information to other countries, for example, for customer service or to process transactions.

AMEX Assurance Company customers: You may have the right to access and correct recorded personal information. Personal information may be disclosed by us to detect fraud or misrepresentation, to verify insurance coverage, to an insurance regulatory authority, law enforcement or other governmental authority pursuant to law, or to a group policyholder for purposes of reporting claims experience or conducting an audit. Personal information related to insurance claim activity obtained from a report prepared by an insurance-support organization on our behalf may be retained by such organization and disclosed as required by law. State law may be more protective than federal law.

California: If your American Express account has a California billing address, we will not share your personal information except to the extent permitted under California law.

Vermont: If your American Express account has a Vermont billing address, we will automatically treat your account as if you have directed us not to share information about your creditworthiness with our affiliates.



The Optima® Card

DENNIS L KOGOD
Closing Date 02/16/16

p. 11/12

Account Ending 5-72003

Your Billing Rights: Keep this Document for Future Use

This notice tells you about your rights and our responsibilities under the Fair Credit Billing Act.

What To Do If You Find a Mistake on Your Statement

If you think there is an error on your statement, write to us at PO Box 981535, El Paso TX 79998-1535. In your letter, give us the following information:

- **Account information:** Your name and account number.
- **Dollar amount:** The dollar amount of the suspected error.
- **Description of problem:** If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us:

- Within 60 days after the error appeared on your statement.
- At least 2 business days before an automated payment is scheduled, if you want to stop payment on the amount you think is wrong.

You must notify us of any potential errors *in writing*. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

What Will Happen After We Receive Your Letter

When we receive your letter, we must do two things:

1. Within 30 days of receiving your letter, we must tell you that we received your letter. We will also tell you if we have already corrected the error.
2. Within 90 days of receiving your letter, we must either correct the error or explain to you why we believe the bill is correct.

While we investigate whether or not there has been an error:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

After we finish our investigation, one of two things will happen:

- **If we made a mistake:** You will not have to pay the amount in question or any interest or other fees related to that amount.
- **If we do not believe there was a mistake:** You will have to pay the amount in question, along with applicable interest and fees. We will send you a statement of the amount you owe and the date payment is due. We may then report you as delinquent if you do not pay the amount we think you owe.

If you receive our explanation but still believe your bill is wrong, you must write to us within 10 days telling us that you still refuse to pay. If you do so, we cannot report you as delinquent without also reporting that you are questioning your bill. We must tell you the name of anyone to whom we reported you as delinquent, and we must let those organizations know when the matter has been settled between us.

If we do not follow all of the rules above, you do not have to pay the first \$50 of the amount you question even if your bill is correct.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

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If all of the criteria above are met and you are still dissatisfied with the purchase, contact us *in writing* at PO Box 981535, El Paso TX 79998-1535. While we investigate, the same rules apply to the disputed amount as discussed above.

After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent.

Annual EFT Error Resolution Notice

This notice is to inform you about how you should notify us of errors or questions regarding any electronic payments you make to American Express using Pay By Phone, Pay By Computer, or any other American Express electronic payment service.

In case of errors or questions about your Electronic Transfers, please contact us as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. You can call us at 1-800-IPAY-AXP for Pay By Phone questions, at 1-800-528-2122 for Pay By Computer questions, and at 1-800-528-4800 for AutoPay questions. You may also write to us at American Express, Electronic Funds Services, P.O. Box 981531, El Paso, TX 79998-1531, or contact us online at www.americanexpress.com/inquirycenter. We must hear from you no later than 60 days after we sent the FIRST statement on which the problem or error appeared or question arose.

When you contact us, please provide the following information:

- (1) Your name and card account number.
- (2) Description of the error or the transfer you are unsure about. Explain as clearly as you can why you believe it is an error or why you need more information.
- (3) The dollar amount of the suspected error.

If you notify us by phone, we may require that you send us your complaint or question in writing within 10 business days of the call.

We will determine whether an error occurred within 10 business days and will correct any error promptly. If we need more time, however, we may take up to 45 days to investigate your complaint or question. If we decide to do this, we will credit your bank account within 10 business days for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within 10 business days, we may not credit your account.

For errors involving point-of-sale or foreign-initiated transactions, we may take up to 90 days to investigate your complaint or question.

We will tell you the results within three business days after completing our investigation. If we decide that there was no error, we will send you a written explanation. You may ask for copies of the documents that we used in our investigation.

If we have credited your bank account and there was no error, we will tell you when we will withdraw that amount from your bank account again. You authorize us to withdraw this amount from your bank account. If your bank account does not have enough funds to cover this withdrawal, we can charge the amount to your card account or collect the amount from you. If this happens, we may cancel your right to use our electronic transfer services.

Notice for residents of Washington State

In accordance with the Revised Code of Washington Statutes, Section 83.14.167, you are not responsible for payment of interest charges that result solely from a merchant's failure to transmit to us within seven working days a credit for goods or services accepted for return or forgiven if you have notified us of the merchant's delay in posting such credit, or our failure to post such credit to your account within three working days of our receipt of the credit.

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BP/PRVCLND/1114

PT0140

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The Optima® Card

DENNIS L KOGOD
Closing Date 03/18/16 Next Closing Date 04/17/16

p. 1/5

Account Ending 5-72003

New Balance \$17,328.66
Minimum Payment Due \$370.00
Payment Due Date 04/12/16*

*Late Payment Warning: If we do not receive your Minimum Payment Due by the Payment Due Date of 04/12/16, you may have to pay a late fee of up to \$37.00 and your Purchase APR may be increased to the Penalty APR of 29.49%.

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges and each month you pay...	You will pay off the balance shown on this statement in about...	And you will pay an estimated total of...
Only the Minimum Payment Due	26 years	\$37,024
\$587	3 years	\$21,134 (Savings = \$15,890)

If you would like information about credit counseling services, call 1-888-733-4139.

See page 2 for important information about your account.

As a reminder, as of 02/17/2016, our records indicate that your account is enrolled in one or more optional product(s) which may generate a charge to your account. Please see Page 4 for more details.

Membership Rewards® Points

Available and Pending as of 02/29/16

320,005

For up to date point balance and full program details, visit membershiprewards.com

Account Summary

Previous Balance \$18,425.47
Payments/Credits -\$1,969.99
New Charges +\$674.23
Fees +\$0.00
Interest Charged +\$198.95

New Balance \$17,328.66
Minimum Payment Due \$370.00

Credit Limit \$37,600.00
Available Credit \$20,271.34
Cash Advance Limit \$23,600.00
Available Cash \$20,271.34
Days in Billing Period: 31

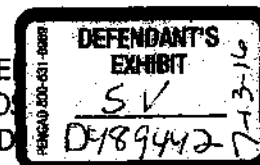
Customer Care

Pay by Computer
americanexpress.com/pbc

Customer Care 1-800-300-8765
Pay by Phone 1-800-472-9297

See Page 2 for additional information.

MARKET
PROPOSAL
CASE D



↓ Please fold on the perforation below, detach and return with your payment ↓

Payment Coupon
Do not staple or use paper clips

Pay by Computer
americanexpress.com/pbc

Pay by Phone
1-800-472-9297

Account Ending 5-72003

Enter 15 digit account # on all payments.
Make check payable to American Express.

DENNIS L KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Payment Due Date
04/12/16
New Balance
\$17,328.66
Minimum Payment Due
\$370.00

☐ Check here if your address or phone number has changed.
Note changes on reverse side.

AMERICAN EXPRESS
BOX 0001
LOS ANGELES CA 90096-8000

\$ _____
Amount Enclosed



000034990961627777 001732866000037000 14 H

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Payments: Your payment must be sent to the payment address shown on your statement and must be received by 5 p.m. local time at that address to be credited as of the day it is received. Payments we receive after 5 p.m. will not be credited to your Account until the next day. Payments must also: (1) include the remittance coupon from your statement; (2) be made with a single check drawn on a US bank and payable in US dollars, or with a negotiable instrument payable in US dollars and clearable through the US banking system; and (3) include your Account number. If your payment does not meet all of the above requirements, crediting may be delayed and you may incur late payment fees and additional interest charges. Electronic payments must be made through an electronic payment method payable in US dollars and clearable through the US banking system. If we accept payment in a foreign currency, we will convert it into US dollars at a conversion rate that is acceptable to us, unless a particular rate is required by law. Please do not send post-dated checks as they will be deposited upon receipt. Any restrictive language on a payment we accept will have no effect on us without our express prior written approval. We will re-present to your financial institution any payment that is returned unpaid.

Permission for Electronic Withdrawal: (1) When you send a check for payment, you give us permission to electronically withdraw your payment from your deposit or other asset account. We will process checks electronically by transmitting the amount of the check, routing number, account number and check serial number to your financial institution, unless the check is not processable electronically or a less costly process is available. When we process your check electronically, your payment may be withdrawn from your deposit or other asset account as soon as the same day we receive your check, and you will not receive that cancelled check with your deposit or other asset account statement. If we cannot collect the funds electronically we may issue a draft against your deposit or other asset account for the amount of the check. (2) By using Pay By Computer, Pay By Phone or any other electronic payment service of ours, you give us permission to electronically withdraw funds from the deposit or other asset account you specify in the amount you request. Payments using such services of ours received after 8:00 p.m. MST may not be credited until the next day.

How We Calculate Your Balance: We use the Average Daily Balance (ADB) method (including new transactions) to calculate the balance on which we charge interest on your Account. Call the Customer Care number listed below for more information about this balance computation method and how resulting interest charges are determined. *The method we use to figure the ADB and interest results in daily compounding of interest.*

Paying Interest: Your due date is at least 25 days after the close of each billing period. We will not charge you interest on your purchases if you pay the New Balance by the due date each month. We will charge you interest on cash advances and (unless otherwise disclosed) balance transfers beginning on the transaction date.

Foreign Currency Charges: If you make a Charge in a foreign currency, we will convert it into US dollars on the date we or our agents process it. **We will charge a fee of 2.70% of the converted US dollar amount.** We will choose a conversion rate that is acceptable to us for that date, unless a particular rate is required by law. The conversion rate we use is no more than the highest official rate published by a government agency or the highest interbank rate we identify from customary banking sources on the conversion date or the prior business day. This rate may differ from rates in effect on the date of your charge. Charges converted by establishments (such as airlines) will be billed at the rates such establishments use.

Credit Balance: A credit balance (designated CR) shown on this statement represents money owed to you. If within the six-month period following the date of the first statement indicating the credit balance you do not request a refund or charge enough to use up the credit balance, we will send you a check for the credit balance within 30 days if the amount is \$1.00 or more.

Credit Reporting: We may report information about your Account to credit bureaus. Late payments, missed payments, or other defaults on your Account may be reflected in your credit report.



Customer Care & Billing Inquiries
International Collect
Large Print & Braille Statements
Cash Advance at ATMs Inquiries

1-800-300-8765
1-623-492-7719
1-800-300-8765
1-800-CASH-NOW

Hearing Impaired
TTY: 1-800-221-9950
FAX: 1-800-695-9090
In NY: 1-800-522-1897



Website: americanexpress.com
Mobile Site: amexmobile.com

**Customer Care
& Billing Inquiries**
P.O. BOX 981535
EL PASO, TX
79998-1535

Payments
BOX 0001
LOS ANGELES CA
90096-8000

Change of Address

If correct on front, do not use.

- To change your address online, visit www.americanexpress.com/updatecontactinfo
- For Name, Company Name, and Foreign Address or Phone changes, please call Customer Care.
- Please print clearly in blue or black ink only in the boxes provided.

Street Address		
City, State		
Zip Code		
Area Code and Home Phone		
Area Code and Work Phone		
Email		

Pay Your Bill with AutoPay

- Avoid late fees
- Save time

Deduct your payment from your bank account automatically each month

Visit americanexpress.com/autopay today to enroll.

For information on how we protect your privacy and to set your communication and privacy choices, please visit www.americanexpress.com/privacy.

**The Optima® Card**DENNIS L KOGOD
Closing Date 03/18/16

p. 3/5

Account Ending 5-72003

Payments and Credits**Summary**

	Total
Payments	-\$1,969.99
Credits	\$0.00
Total Payments and Credits	-\$1,969.99

Detail *Indicates posting date

Payments	Amount
02/22/16* ELECTRONIC PAYMENT RECEIVED-THANK	-\$1,969.99

New Charges**Summary**

	Total
Total New Charges	\$674.23

DetailDENNIS L KOGOD
Card Ending 5-72003

	Amount
02/18/16 UBER UBER 866-576-1039 CA 8665761039	\$28.87
02/18/16 UBER UBER 866-576-1039 CA 8665761039	\$11.69
02/19/16 UBER UBER 866-576-1039 CA 8665761039	\$27.58
02/22/16 UBER UBER 866-576-1039 CA 8665761039	\$7.35
02/23/16 EQUINOX MOTO #704 866-332-6549 CA 310-954-8950	\$255.00
02/23/16 EQUINOX MOTO #704 866-332-6549 CA 310-954-8950	\$255.00
02/29/16 UBER UBER 866-576-1039 CA 8665761039	\$63.74
03/16/16 AT&T DATA 190 ALPHARETTA GA 800-331-0500 Description TELECOMMUNICATIONS	\$25.00

Continued on reverse

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Fees

	Amount
Total Fees for this Period	\$0.00

Interest Charged

	Amount
03/18/16 Interest Charge on Cash Advances	\$1.55
03/18/16 Interest Charge on Purchases	\$197.40
Total Interest Charged for this Period	\$198.95

About Trailing Interest

You may see interest on your next statement even if you pay the new balance in full and on time and make no new charges. This is called "trailing interest." Trailing interest is the interest charged when, for example, you didn't pay your previous balance in full. When that happens we charge interest from the first day of the billing period until we receive your payment in full. You can avoid paying interest on purchases by paying your balance in full and on time each month. Please see the "When we charge interest" sub-section in your Cardmember Agreement for details.

2016 Fees and Interest Totals Year-to-Date

	Amount
Total Fees in 2016	\$15.09
Total Interest in 2016	\$560.61

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Transactions Dated		Annual Percentage Rate	Balance Subject to Interest Rate	Interest Charge
	From	To			
Purchases	04/18/2015		14.49% (v)	\$8,145.91	\$100.25
Purchases	02/02/1989	04/17/2015	12.49% (v)	\$9,163.46	\$97.15
Cash Advances	02/02/1989		21.49% (v)	\$85.10	\$1.55
Total					\$198.95

(v) Variable Rate

Enrollment in Automatic Flight Insurance

This is a reminder that you are currently enrolled in Automatic Flight Insurance*. This optional insurance product can provide coverage for accidental death and dismemberment when flying on a covered trip. If you choose to cancel your enrollment or require additional information regarding your enrollment, please contact us at the number listed on the back of your card.

* Underwritten by AMEX Assurance Company. Terms, conditions, and exclusions apply.



The Optima® Card

DENNIS L KOGOD
Closing Date 03/18/16

p. 5/5

Account Ending 5-72003

ALIEXPRESS

Now you can shop with your American Express® Card. When shopping online, you're always warmly welcomed. Aliexpress.com.

RESORT REALTY

Since 1987, we have been offering premier Outer Banks vacation rentals from Corolla to Nags Head, NC. Visit ResortRealty.com or 800-458-3830.

VESPAIO

Opened for lunch and dinner. Located at 225 S Grand Ave., Los Angeles, CA. 213-221-7244 or visit vespalodtla.com.

If there are other places where you would like to see the Card accepted, please call the Customer Care number that is located on page 2 of your statement or the number that is on the back of your Card.



Vacation Like You Mean It.

Save \$50 on a 4-Night Vacation Package at any on-site hotel when you pay with any American Express® Card.* Must book now through July 31, 2016 for travel by December 31, 2016 using Promotion Code: UNIAMEX.**

Terms and conditions apply. For complete offer details, visit UniversalOrlandoVacations.com/AMEX or call 1-877-801-9720.

*All prices, package inclusions and options are subject to availability and to change without notice, and additional restrictions may apply. Errors will be corrected where discovered, and Universal Orlando and Universal Parks & Resorts Vacations reserve the right to revoke any stated offer and to correct any errors, inaccuracies, or omissions, whether such error is on this statement message or any other print or other advertisement relating to these products and services.

**Promotion Code: UNIAMEX valid for bookings through Universal Parks & Resorts Vacations now through 7/31/16 for travel by 12/31/16. Offer valid when you pay with any American Express Credit or Charge Card and use Promotion Code: UNIAMEX at the time of booking. Fulfillment of the offer is the sole responsibility of the participating American Express merchant. One (1) offer per package, not combinable with any other offers, promotions or discounts.

Universal Parks & Resorts Vacations is registered with the state of Florida as a seller of travel. Registration number ST-24215. Universal elements and all related indicia TM & © 2016 Universal Studios. All rights reserved. PO#0: 82JC: 0001.

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

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LUXURY CARD.

Payment Due Date	April 03, 2016
Minimum Payment Due	\$433.32
Previous Balance	\$19,035.30
Statement Balance	\$20,194.31

Customer News

NEED A RENTAL CAR?

With convenient locations throughout North America, Luxury Card makes renting a car hassle- and stress-free. Contact Luxury Card Concierge to take advantage of the savings with Alamo Rent A Car, Enterprise Rent-A-Car, and National Car Rental.

PURCHASE SECURITY

Purchase Security can replace, repair or reimburse you for eligible items purchased entirely with your card in the event of theft or damage within ninety (90) days of purchase. Additional terms and conditions apply. Items must be purchased with your MasterCard® Black Card™.

ID THEFT RESOLUTION

Personal Identity Theft Resolution Service provides you with access to a number of identity theft resolution resources if you are a victim of identity theft. Services include assistance with credit bureau notification, credit card placement and an ID Theft Affidavit.

MasterCard® Black Card Statement

Issued by Barclaycard
Primary Account Number Ending in 1586
Statement Billing Period: 02/07/16 - 03/06/16

Page 1 of 5
Questions? Call 844-724-2600
myluxurycard.com

Account Summary

Minimum Payment Due	\$433.32
Payment Due Date	04/03/16
Statement End Date	03/06/16
Revolving Line	\$22,000.00
Available Revolving Line	\$1,805.89
Cash Credit Line	\$13,200.00
Available Cash Line	\$1,805.89
Past Due Amount	\$0.00
Overlimit Amount	\$0.00

Activity Summary

Previous Balance	\$19,035.30
- Payments	\$2,339.03
+ Purchases	\$3,142.32
- Other Credits	\$0.00
+ Balance Transfers	\$0.00
+ Cash Advances	\$112.00
+ Fees Charged	\$10.00
+ Interest Charged	\$233.72
Statement Balance	\$20,194.31

Payment Information

Statement Balance	\$20,194.31
Minimum Payment Due	\$433.32
Payment Due Date	4/3/2016

Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a late fee of up to \$37.00.

Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

Payment	Term	Total Cost
Only the minimum payment	30 years	\$45,257.00
\$702.00	3 years	\$25,272.00 (Savings = \$19,985.00)

If you would like information about credit counseling services, please call 800-570-1403.

*Repayment information is based on your account activity and the APRs on your account as of the closing date of this statement. Account activity after the closing date is not reflected. To view your most recent transaction activity online, go to myluxurycard.com.

Detach here. Please make checks payable to "Card Services" and include this payment coupon in the enclosed envelope. Please allow 7-10 days for U.S. Postal Service delivery.

Payment Coupon

Make payments online at
myluxurycard.com

☐ Check for address change.
Complete form on the back.

Amount Enclosed, \$

Account Number 5452-1200-0006-1586
Minimum Payment Due \$433.32
Statement Balance \$20,194.31
Payment Due Date April 03, 2016

LUXURY CARD.

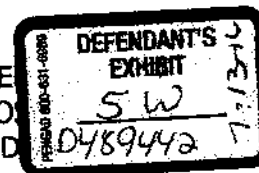
Card Services
P.O. Box 80517
City of Industry, CA 91716-0517
[Barcode]

----- manifest line -----
DENNIS L. KOCCO
UNIT 604
10776 WILSHIRE BLVD
LOS ANGELES, CA 90024-6485

[Barcode]

545212000006158600043332020194316

MARKET
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LUXURY CARD.

VALENTINE'S DAY FLOWERS

Don't forget about that special someone this February. Contact Luxury Card Concierge™ at 844.724.2500 to send flowers or a gift to your loved ones.

BAGGAGE DELAY INSURANCE

If your checked baggage on a common carrier flight is delayed in transit for tickets purchased using an eligible Luxury Card, you will be reimbursed for the cost of replacing essential personal or business items.

Rewards Summary

Black Card Reward Points			
Points Earned This Period			3,142
Bonus Points	+		0
Points Redeemed This Period	-		0
Adjustments	-		0
Total Points Earned	=		326,047

Activity for DENNIS L KOGOD - card ending in 1588

Payments			
Trans Date	Posting Date	Transaction Description	Amount
02/22	02/22	PAYMENT REC'D CHECK/FREE	\$1,899.99
02/24	02/24	PAYMENT REC'D CHECK/FREE	\$439.04
Total Payment Activity			\$2,339.03
Purchases			
02/09	02/10	WINE.COM SAN FRANCISCO CA	\$372.89
02/18	02/18	LULULEMON.COM* 877-263-6300 CA	\$222.36
02/18	02/22	SOUTH BAY ORTHOPAEDIC TORRANCE CA	\$65.00
02/20	02/22	MARY AND ROBBES LOS ANGELES CA	\$23.35
02/29	03/01	FARMERS INS BILLING 877-327-6392 CA	\$1,529.95
02/29	03/01	BLUE SHIELD OF CA 08004312809 CA	\$890.80
02/29	03/02	IMPERIAL PARKING 553 LOS ANGELES CA	\$21.00
Total Purchase Activity			\$3,125.25

Activity for DENNIS L KOGOD - card ending in 5185

Purchases			
03/02	03/03	SXM'SIRIUSXM.COM/ACCT 866-635-5144 NY	\$17.07
Total Purchase Activity			\$17.07
Balance Transfers and Cash			
02/16	02/18	WESTERN UNION DENVER CO	\$112.00
Total Balance Transfer & Cash Activity			\$112.00

Summary of Fees and Interest

Fees Charged			
Trans Date	Posting Date	Transaction Description	Amount
02/18	02/18	CASH ADVANCE FEE	\$10.00
Total Fees for this Period			\$10.00
Interest Charged			
Trans Date	Posting Date	Transaction Description	Amount
03/06	03/06	INTEREST CHARGE ON PURCHASES	\$233.20
03/06	03/06	INTEREST CHARGE ON CASH ADVANCES	\$0.52
Total Interest for this Period			\$233.72

Year-to-Date Summary of Fees and Interest Charged*

Total Fees charged in 2016	\$44.35	Total Interest charged in 2016	\$721.76
----------------------------	---------	--------------------------------	----------

*This Year-to-Date Summary reflects the Fees and Interest charged on billing statements with closing dates in 2016. The Summary does not reflect any fees or interest adjustments and/or credits that have been made.

LUXURY CARD.

Interest Charge Calculation - 29 Days in Billing Cycle

	Promotional/ Rate End Date	Balance Subject to Interest Rate	ANNUAL PERCENTAGE RATE (APR)	Interest Charge
Purchases				
Current Purchases	—	\$19,237.37	15.24% (v)	\$233.20
Balance Transfers				
Current Balance Transfers/Checks	—	\$0.00	15.24% (v)	\$0.00
Cash Advances				
Current Cash Advance	—	\$25.71	25.49% (v)	\$0.52
Total				\$233.72

Your Annual Percentage Rate (APR) is the annual interest rate on your account. (v)=Variable Rate

Important Information

Page 4 of 6

Lost or Stolen Card: Your credit card is issued by Berdlys Bank Delaware. If your card is lost or stolen, please contact us immediately at 844-724-2800 at any time.

Payment Information: Each billing cycle, you must pay at least the Minimum Payment Due shown on your monthly statement by its Payment Due Date. Both the Minimum Payment Due and Payment Due Date are noted on your statement and on the Accounts page when you login to myluxurycard.com. At any time you may pay more than the Minimum Payment Due up to the full amount you owe us, however you cannot "pay ahead". This means that if you pay more than the required Minimum Payment Due in any billing cycle or if you make more than one payment in a billing cycle, you will still need to pay the next month's required Minimum Payment Due by your next Payment Due Date. Remember to make all checks payable to Card Services. Please allow 7 to 10 days for the U.S. Postal Service to deliver your payment to us. Upon our receipt, your available credit may not be increased by the payment amount for up to 7 days to ensure the funds from the bank on which your payment is drawn are collected and not returned. When you provide a check as payment on this Account, you authorize us to either use the information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution. For inquiries, please call 844-724-2800.

Mailed Payments: A conforming payment received by us by 5 P.M. PT will be credited to your account the day of receipt. A "conforming payment" is a payment that: 1) is mailed using the enclosed envelope and payment coupon included with this statement or mailed with a payment coupon printed from myluxurycard.com to Card Services, P.O. Box 80517, City of Industry, CA 91718-0517; and 2) is in the form of a single, non-folded check or money order made payable in US dollars from a US based institution. Any payment that does not meet these requirements, or any payment with multiple checks or money orders, additional correspondence, staples, paperclips, etc. will be considered a "non-conforming payment" which may delay the crediting of the payment for up to 5 days.

Other Payment Options:

Online: Visit myluxurycard.com to sign up for Pay Credit Card to pay your account online. Payments made on our website by 7:00 P.M. ET will be credited to your account that same day.

Pay by phone: To make a payment by phone please call 844-724-2800. Payments made by phone by 7:00 P.M. ET will be credited to your account that same day.

Overnight Payments: Send overnight courier service or U.S.P.S. Priority Mail payments to REMITCO, Card Services, Lock Box 80517, 2525 Corporate Park, Suite 250, Monterey Park CA, 91754. A payment received at this address by 5 P.M. PT that otherwise meets the requirements of a conforming payment will be credited to your account that same day.

How We Will Calculate Interest.

We use a method called "daily balance (including new purchases)." We calculate interest separately for each "Balance Subject to Interest Rate." These include for example, Purchases at the current rate, Balance Transfers at the current rate, Cash Advances at the current rate, and different promotional balances. Your monthly billing statement shows each "Balance Subject to Interest Rate."

To calculate interest, we first calculate a daily balance for each Balance Subject to Interest Rate. We start with the balance, for that Balance Subject to Interest Rate, as of the end of the previous day. We add any interest calculated on the previous day's balance. (This means interest is compounded daily). We add any new Purchases, Balance Transfers or Cash Advances to the appropriate balance, subtract any new payments or credits from the appropriate balance, and make other adjustments. A credit balance is treated as a balance of zero. We then multiply each daily balance by the applicable daily periodic rate. We do this for each day in the billing period. That gives us the daily interest. We add up all the daily interest for all of the daily balances to get the total interest for the billing period.

Accrual of Interest and How to Avoid Paying Interest on Purchases. Your due date is at least 23 days after the close of each billing cycle. On Purchases, interest begins to accrue as of the transaction date. However, you can avoid paying interest on Purchases in any given billing cycle if you pay your Statement Balance in full by the Payment Due Date. You may also avoid paying interest on

Continued on Page 5

Make changes to your contact information below.

Name		
Address		
City	State	Zip
Home Phone	Work Phone	
E-mail Address		

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Important Information

Page 5 of 6

Purchases if either Paragraph A or Paragraph B of this section applies to your account.

A. If you have Purchase balances with a 0% promotional APR, you can avoid paying interest on those Purchase balances during the promotional period, and the following Paragraph B will not apply to your account. (However, to avoid a late fee, pay at least your Minimum Payment Due.)

B. If you have Purchase balances with an APR that is greater than 0%, and you also have other types of promotional balances on your account, you still may be able to avoid paying interest on those balances without paying your Statement Balance in full. If this applies to your Account, you will see a Paragraph titled "Avoiding Interest on Purchases (Grace Period)" appearing directly below the Interest Charge Calculation section on the front of this Statement. This will show the amount you can pay by the Payment Due Date and still avoid interest charges on your Purchase balances. This amount may differ from your Statement Balance. It may differ because you currently have certain promotional APR balances, and the nonpayment of these balances will not affect your grace period on Purchases, provided you pay all other balances on your account. (However, to avoid a late fee, pay at least your Minimum Payment Due.)

For Balance Transfers, interest will accrue from the transaction date which generally will be the day the payee accepts the Check. For Cash Advances, interest will accrue from the transaction date which generally will be the day you take the Cash Advance. Please note that purchases of Cash Equivalents, which include money orders, travelers checks, foreign currency, lottery tickets, gambling chips and wire transfers, are treated as Cash Advances and do not have a grace period. See your Cardmember Agreement for more information.

Minimum Interest Charge: This fee, if imposed, appears in the Summary of Fees as a "Minimum Interest Charge" or "Minimum Charge."

No Pre-Set Spending Limit:

"No Pre-Set Spending Limit" does not mean unlimited spending, it means we may permit you from time to time at our discretion to make certain charges that will cause your outstanding balance to exceed your revolving credit line. Any such charge will be considered on an individual basis and such evaluation will be based on your account spending and payment history as well as your experience with other creditors. If you exceed your revolving credit line, then you must pay, with your Minimum Payment Due, the amount by which your balance exceeds your revolving credit line, including amounts due to Purchases, Cash Advances, interest charges, Fees, or other charges.

Credit Bureau Disputes: If you believe that an entry we have made on your credit bureau report is inaccurate or incomplete, please contact the reporting agency directly or contact us at Card Services, P.O. Box 8802 Wilmington, DE 19899-8802. Please include your name, your account number, the credit reporting agency where you received the bureau report, a description of the error, and why you believe it is an error. We will promptly investigate, notify you of our findings, and send an update to the credit bureaus if warranted within 30 days.

What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, write to us at:

Card Services
P.O. Box 8802
Wilmington, DE 19899-8802.

In your letter, give us the following information:

- Account Information: Your name and account number.
- Dollar amount: The dollar amount of the suspected error.
- Description of problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement.

You must notify us of any potential errors *in writing*. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question.

While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount.
- But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us *in writing* at:

Card Services
P.O. Box 8802
Wilmington, DE 19899-8802.

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent.

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Important Information

Page 6 of 6

Please refer to your Cardmember Agreement for additional information about the terms of your Account.

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Principal Life Insurance Company

June 29, 2016

DENNIS KOGOD
9716 OAK PASS RD
BEVERLY HILLS CA 90210-1223

Insured - Dennis Kogod
Policyowner - Dennis Kogod
Universal Life Protector III, Policy Number 6090702

STATEMENT OF COVERAGE (Values as of 02/26/2016)

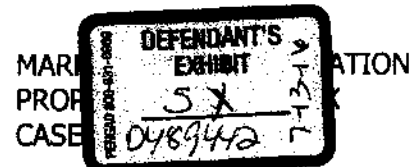
Issue Date	02/12/2008
Issue State	CA
Face Amount of Base Policy	\$562,453.00
Death Benefit Option	1
Active Riders	Extended Coverage Rider
Maturity Date	02/12/2081

The last premium payment of \$6,364.12 was received on 02/12/2016 and was applied 02/12/2016.

Last Monthly Policy Charge	\$231.54
Policy Value	\$35,849.35
Surrender Charge	\$15,348.98
Policy Loan Indebtedness	\$0.00
Net Surrender Value	\$20,500.37
Gain Upon Surrender	\$0.00
Cost Basis	\$52,778.53

Primary Beneficiaries -- JOSHUA KOGOD
NADINE KHAPSALIS
Contingent Beneficiaries -- NIKA KHAPSALIS

Page 1 of 2



Home Office: 711 High Street, PO Box 10431, Des Moines, Iowa 50306-0431
www.principal.com

LD03M6

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Principal Life Insurance Company

DENISE KHAPSALIS

Assignee -- None Listed
Secondary Addressee -- None Listed

Individual Life Insurance
Customer Service
(800) 247-9988

Your Representative:
Alexander Sheinin
(310) 276-2335

Page 2 of 2

Home Office: 711 High Street, PO Box 10431, Des Moines, Iowa 50306-0431
www.principal.com

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Voya
PO Box 58168
Jacksonville, FL 32241-8168

DaVita Retirement Savings Plan

DaVita.

Statement Period January 1, 2016 - March 31, 2016

Questions?

-  Automated 24-hour Help Line 1-844-382-4015
Customer Service Associates are available
Monday through Friday, 8 a.m. to 8 p.m. Eastern Time

DOM

DENNIS L KOGOD
10776 WILSHIRE BLVD.
#604
LOS ANGELES, CA 90024

 Internet Access at:
<https://DaVita401k.voya.com>

Participant Profile

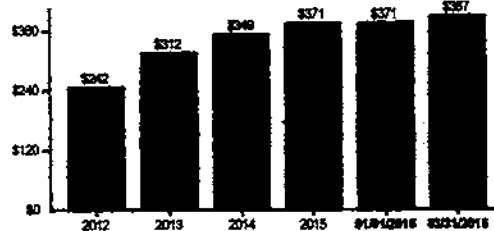
Plan Entry Date/Status 07/31/2000/Active

Your Total Account Value

Opening Value On January 1, 2016

+ Employee Contributions	\$371,444.52
+ Employer Contributions	\$10,789.27
+ Other Credits/Payments(a)	\$0.00
+ Investment Gain (Loss)	\$4,762.31
- Distributions/Debits(b)	\$2.84

(\$) In Thousands



Comparison of your previous year-end total values at Voya

Opening value vs. closing value

Your Asset Allocation & Balance by Fund

Values as of March 31, 2016

Your current asset allocation based on your total closing balances within each asset type:

Investment Type/Fund Name

Measure Units/Shares x Price = Market Value

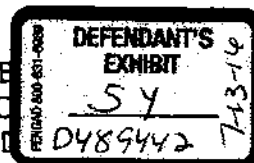
0%	Short Term Investments				
0%	Bond Funds				
0%	Stock Funds				
100%	Target Retirement Funds				
	Retirement 2025 Fund	Units	25,593.4834	\$15.120000	\$386,973.46
0%	Employer Stock				

Total Fund Balances

\$386,973.46

To better understand what asset allocation means and which asset allocation may be appropriate for your circumstances, visit your plan's Web site at <https://DaVita401k.voya.com> or call 1-844-382-4015.

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Page 1 of 3

07694

DENNIS L KOGOD
10776 WILSHIRE BLVD.
#604
LOS ANGELES, CA 90024

DaVita Retirement Savings Plan

DaVita.

Statement Period January 1, 2016 - March 31, 2016

An Important Message about Investing for Retirement & Diversification

Investing for retirement requires a long-term perspective. The primary goal of a well-diversified investment portfolio is to provide a steady stream of income over time. This requires a mix of investments that can grow in value over time. Diversification is a key strategy to help reduce the risk of loss. By investing in a variety of assets, you can help ensure that your portfolio is not overly dependent on any one asset. This can help protect your investments from the volatility of any single market. Diversification is a key strategy to help ensure that your portfolio is not overly dependent on any one asset. This can help protect your investments from the volatility of any single market. Diversification is a key strategy to help ensure that your portfolio is not overly dependent on any one asset. This can help protect your investments from the volatility of any single market.

Your Contributions

Your Current Payroll Contributions

Pre Tax	6%
Triple Crown Bonus	0%
Roth	0%

For details regarding the maximum amount you may be able to contribute to the plan and ways to contribute to maximize your savings, visit your plan's Web site at: <https://DaVita401k.voya.com> or call 1-844-382-4015.

Your Investment Elections for Future Contributions

Retirement Balanced Fund	0%	MetWest Total Return Bond Fund	0%
Retirement 2005 Fund	0%	High Yield Fund	0%
Retirement 2010 Fund	0%	Vanguard Total Bond Mkt Index	0%
Retirement 2015 Fund	0%	Vanguard Intl Index	0%
Retirement 2020 Fund	0%	TRP Large Cap Growth	0%
Retirement 2025 Fund	100%	Vanguard Ext Market Index	0%
Retirement 2030 Fund	0%	Dodge and Cox Stock Fund	0%
Retirement 2035 Fund	0%	Artisan Mid Cap Value	0%
Retirement 2040 Fund	0%	American Funds Europac GRW	0%
Retirement 2045 Fund	0%	Voya Small Cap Opportunities	0%
Retirement 2050 Fund	0%	RS Partners, Y	0%
Retirement 2055 Fund	0%	Vanguard Tot Intl Stk	0%
TRP Stable Value Fund	0%		

Your Account Activity Summary

The following is a summary of your transactions during this period.

For a detailed history of your daily transactions, visit your plan's Web site at: <https://DaVita401k.voya.com> or call 1-844-382-4015.

Fund Name	Contributions/ Other Credits(s)	Loan Repayments	Gain/Loss	Transfers	Distributions/ Other Debits(s)
Retirement 2025 Fund	\$10,769.27	\$0.00	\$4,762.31	\$0.00	\$2.64
Total Portfolio Value	\$10,769.27	\$0.00	\$4,762.31	\$0.00	\$2.64

Your Contribution & Vesting Summary

Contribution Type	Current Period Contributions	Year-To-Date Contributions	Total Market Value as of 03/31/2016	Adjusted Vested Percent	Plan Vested Percent	Vested Market Value as of 03/31/2016
Pre Tax	\$10,769.27	\$10,769.27	\$322,244.81	100%	100%	\$322,244.81
Vested Company Match	\$0.00	\$0.00	\$61,801.17	100%	100%	\$61,801.17
Company Match	\$0.00	\$0.00	\$2,927.48		100%	\$2,927.48
Total	\$10,769.27	\$10,769.27	\$386,973.46			\$386,973.46

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VOYA
FINANCIAL

Page 2 of 3

07695

DENNIS L KOGOD
10776 WILSHIRE BLVD.
#604
LOS ANGELES, CA 90024

DaVita Retirement Savings Plan

DaVita.

Statement Period January 1, 2016 - March 31, 2016

Your Fee Detail

Fee Type	Amount
Administrative Fees	\$2.84
Total	\$2.84

Plan administrative expenses for the preceding statement period were offset by revenue sharing amounts received from the plan's designated investment options.

Beneficiary Information

Name	Date of Birth	Relationship	Designation	Percentage
------	---------------	--------------	-------------	------------

You do not have any beneficiary information on file.

News From Your Plan Sponsor

How's your Orange Money® stacking up? See if you're on track to reach your retirement savings goals with myOrangeMoney® a free online tool available at <https://DaVita401k.voya.com>. It's easy, interactive and fun. Check it out today!

(a) Credits include forfeitures and Trust to Trust transfers, if applicable.

(b) Debits include new loans and forfeitures, if applicable.

(c) Personal Investment Performance (PIP) is a measurement of the performance of YOUR entire account for the time you were invested in the plan during the statement period. PIP is calculated based on the performance of your investments during that period, taking into account your activity among investments. This method of calculating performance is used by the financial services industry. Other methods of calculating your PIP may yield different results. YTD PIP is based on the performance of your investments from the first of the calendar year to the end of the statement period. If the period covered by this statement spans over to the prior year, the YTD PIP displayed will be for the 12 months preceding the ending date of the statement period. Call 1-844-352-4016 for more information on your Personal Investment Performance.

NOTE

Please read this statement carefully. Any error must be reported within 60 days.

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Page 3 of 3

07696

Gambro Healthcare Executive Retirement Plan

Benefit Statement for the Period February 1, 2016 - February 29, 2016

Dennis Kogod

Davita.

Dennis Kogod
8716 OAK PASS ROAD
BEVERLY HILLS, CA 90210

Account Summary

	Current Period	Year to Date
Beginning Balance:	\$307,576.08	\$326,796.05
Deferrals:	\$0.00	\$0.00
Distributions:	\$0.00	\$0.00
Gains/(Losses):	(\$4,741.53)	(\$23,961.50)
Ending Balance:	\$302,834.55	\$302,834.55
Vested Balance:	\$302,834.55	\$302,834.55

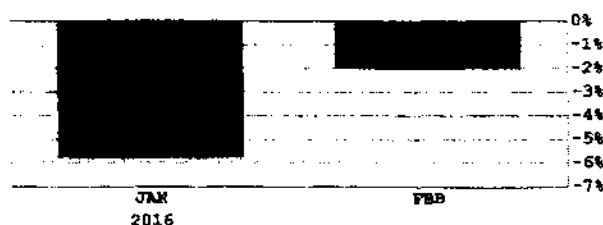
Return Summary

	Last Month*	Year to Date
Rate of Return:	-2%	-7.6%

*Last Month refers to the last month of the statement period shown above.

Monthly Personal Rate-of-Return

Year-to-date, monthly investment returns on your account.

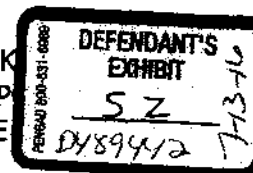


© dailyVest.com

Personal Information

Plan ID:	32597
Employee ID:	
Statement Printed:	04/25/16

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Contact Us

If you have any questions, please call your MullinTBG Client Services Team at 800-824-0040, from 7 a.m. to 7 p.m. Monday through Friday MT.

OUR DEFERRALS AND ANY COMPANY CONTRIBUTIONS ARE DEEMED TO BE INVESTED IN THE FUNDS LISTED, AS PER YOUR ELECTION. YOU DO NOT ACTUALLY OWN ANY SHARE OF THE INVESTMENT CREDITING OPTION(S) YOU SELECTED OR THE ACCOUNT BALANCE(S) REPRESENTED HEREIN. The calculations assume the accuracy of the underlying data used in the calculations and all calculations are subject to final verification by the company. Please review the information contained in this statement, and contact us immediately if you have any questions. Actual benefits are provided only in accordance with the terms of the Plan. Distribution elections are subject to eligibility requirements.

MullinTBG 300_727726

MULLINTBG
A Financial Research company

Page 1 of 3

PT0150

07697

Gambro Healthcare Executive Retirement Plan

Benefit Statement for the Period February 1, 2016 - February 29, 2016

Dennis Kogod

Ending Balance by Asset Class



Account Balance by Plan Year, Deferral Source & Fund

Summary of your account activity for each Plan year by deferral source and fund.

	Beginning Balance	Deferrals	Transfers	Distributions	Forfeitures	Gains/ Losses	Ending Balance	Ending %
2005 Plan Year								
Company Contributions								
Fidelity Contrafund	\$47,848.20	\$0.00	\$0.00	\$0.00	\$0.00	(\$674.79)	\$47,223.41	87.00%
American Funds EuroPacific Growth - R6 Shares	\$7,280.13	\$0.00	\$0.00	\$0.00	\$0.00	(\$221.24)	\$7,058.89	13.00%
2002 Post 04 Annual Contribution Subtotal	\$55,128.33	\$0.00	\$0.00	\$0.00	\$0.00	(\$896.03)	\$54,232.30	100.00%
2003 Post 04 Annual Contribution								
Fidelity Contrafund	\$52,587.09	\$0.00	\$0.00	\$0.00	\$0.00	(\$586.67)	\$51,900.42	88.38%
American Funds EuroPacific Growth - R6 Shares	\$7,036.72	\$0.00	\$0.00	\$0.00	\$0.00	(\$213.85)	\$6,822.87	11.62%
2003 Post 04 Annual Contribution Subtotal	\$59,623.81	\$0.00	\$0.00	\$0.00	\$0.00	(\$800.52)	\$58,723.29	100.00%
2004 Post 04 Annual Contribution								
Fidelity Contrafund	\$50,042.74	\$0.00	\$0.00	\$0.00	\$0.00	(\$853.45)	\$49,389.29	89.40%
American Funds EuroPacific Growth - R6 Shares	\$8,039.38	\$0.00	\$0.00	\$0.00	\$0.00	(\$183.54)	\$7,855.84	10.60%
2004 Post 04 Annual Contribution Subtotal	\$58,082.12	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,036.99)	\$57,045.13	100.00%
2005 PLAN YEAR SUBTOTAL	\$170,834.26	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,983.54)	\$167,850.72	
2001 Plan Year								
Company Contributions								
Fidelity Contrafund	\$55,226.44	\$0.00	\$0.00	\$0.00	\$0.00	(\$721.13)	\$54,505.31	86.43%
American Funds EuroPacific Growth - R6 Shares	\$8,825.49	\$0.00	\$0.00	\$0.00	\$0.00	(\$268.21)	\$8,557.28	13.57%
Company Contribution Subtotal	\$64,051.93	\$0.00	\$0.00	\$0.00	\$0.00	(\$989.34)	\$63,062.59	100.00%
2001 PLAN YEAR SUBTOTAL	\$64,051.93	\$0.00	\$0.00	\$0.00	\$0.00	(\$989.34)	\$63,062.59	

YOUR DEFERRALS AND ANY COMPANY CONTRIBUTIONS ARE DEEMED TO BE INVESTED IN THE FUNDS LISTED, AS PER YOUR ELECTION. YOU DO NOT ACTUALLY OWN ANY SHARE OF THE INVESTMENT CREDITING OPTION(S) YOU SELECTED OR THE ACCOUNT BALANCE(S) REPRESENTED HEREIN. The calculations assume the accuracy of the underlying data used in the calculations and all calculations are subject to final verification by the company. Please review the information contained in this statement, and contact us immediately if you have any questions. Actual benefits are provided only in accordance with the terms of the Plan. Distribution elections are subject to eligibility requirements.

Gambro Healthcare Executive Retirement Plan

Benefit Statement for the Period February 1, 2016 - February 29, 2016

Dennis Kopod

Account Balance by Plan Year, Deferral Source & Fund - Cont.

	Beginning Balance	Deferrals	Transfers	Distributions	Forfeitures	Gains/ (Losses)	Ending Balance	Ending %
2000 Plan Year								
Company Contributions								
Fidelity Contrafund	\$42,203.22	\$0.00	\$0.00	\$0.00	\$0.00	(\$551.08)	\$41,652.14	84.37%
American Funds EuroPacific Growth - R6 Shares	\$7,959.16	\$0.00	\$0.00	\$0.00	\$0.00	(\$241.88)	\$7,717.28	15.63%
Company Contribution Subtotal	\$50,162.38	\$0.00	\$0.00	\$0.00	\$0.00	(\$792.96)	\$49,369.42	100.00%
2000 PLAN YEAR SUBTOTAL	\$50,162.38	\$0.00	\$0.00	\$0.00	\$0.00	(\$792.96)	\$49,369.42	
1999 Plan Year								
Company Contributions								
Fidelity Contrafund	\$17,824.08	\$0.00	\$0.00	\$0.00	\$0.00	(\$232.75)	\$17,591.33	79.41%
American Funds EuroPacific Growth - R6 Shares	\$4,703.43	\$0.00	\$0.00	\$0.00	\$0.00	(\$142.94)	\$4,560.49	20.59%
Company Contribution Subtotal	\$22,527.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$375.69)	\$22,151.82	100.00%
1999 PLAN YEAR SUBTOTAL	\$22,527.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$375.69)	\$22,151.82	
GRAND TOTALS	\$307,576.80	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,741.53)	\$302,835.27	

YOUR DEFERRALS AND ANY COMPANY CONTRIBUTIONS ARE DEEMED TO BE INVESTED IN THE FUNDS LISTED, AS PER YOUR ELECTION. YOU DO NOT ACTUALLY OWN ANY SHARE OF THE INVESTMENT CREDITING OPTION(S) YOU SELECTED OR THE ACCOUNT BALANCE(S) REPRESENTED HEREIN. The calculations assume the accuracy of the underlying data used in the calculations and all calculations are subject to final verification by the company. Please review the information contained in this statement, and contact us immediately if you have any questions. Actual benefits are provided only in accordance with the terms of the Plan. Distribution elections are subject to eligibility requirements.



CLAIMS & BALANCES STATEMENT

CURRENT PLAN YEAR SNAPSHOT As of today April 24, 2016

 In-Network Deductible \$3,000.00 Plan Medical Deductible Met-to-Date Plan Deductible _____ \$3,000.00 Remaining _____ \$0.00	 Out-of-Network Deductible \$6,000.00 Plan Medical Deductible Met-to-Date Plan Deductible _____ \$6,000.00 Remaining _____ \$0.00	 Account Balance(s) HSA _____ \$1,681.65
--	--	---

MY CLAIMS & BALANCES STATEMENT Selected Period: November 02, 2015 - February 26, 2016



Current Plan Year Medical Deductibles And Out-of-Pocket Maximums Includes all claims processed for the current plan year

In-Network Deductible \$3,000.00 Met	Plan Deductible _____ \$3,000.00 Met _____ \$3,000.00 Remaining _____ \$0.00	Out-of-Pocket Maximum _____ \$6,600.00 Spent to Date _____ \$6,600.00 Remaining _____ \$0.00
Out-of-Network Deductible \$6,000.00 Met	Plan Deductible _____ \$6,000.00 Met _____ \$6,000.00 Remaining _____ \$0.00	Out-of-Pocket Maximum _____ \$13,200.00 Spent to Date _____ \$6,614.42 Remaining _____ \$6,585.58

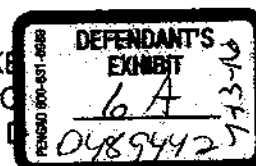


Claims For All Plan Members

Medical Claims with a date of service from November 02, 2015 - February 26, 2016

Service Date	Provided By	For	Status	Amount Billed	Discount	What Your Plan Paid	My Account Paid	What I Owe
--------------	-------------	-----	--------	---------------	----------	---------------------	-----------------	------------

MARKED
PROPOSED
CASE



PT0153

07700

Pharmacy Claims with a fill date from November 02, 2015 - February 26, 2016

 Find the lowest cost pharmacy to fill your prescriptions and lower cost alternative drugs on myOpen.com

Fill Date	Drug Name	Prescribed By	Amount Recd	My Open Cost	Customer Cost
-----------	-----------	---------------	-------------	--------------	---------------



Accounts

Health Savings Account (HSA)

Balance on February 26, 2016 \$1,948.58

Transactions posted from November 02, 2015 - February 26, 2016

Posted Date	Description	Deposits	Withdrawals	Running Balance
Feb 01 2016	Interest Paid The interest paid and the annual percentage yield of 0.00140000% are based on your average daily balance of \$1915.77 for 04/24/2015 through 04/24/2016	+\$0.23		\$1,948.58
Jan 18 2016	Distribution on 2016-01-18		-\$9.82	\$1,948.35
Jan 01 2016	Interest Paid The interest paid and the annual percentage yield of 0.00140000% are based on your average daily balance of \$1915.77 for 04/24/2015 through 04/24/2016	+\$0.13		\$1,958.17
Jan 03 2016	Contribution on 2016-01-01	+\$900.00		\$1,558.04
Dec 15 2015	Distribution on 2015-12-15		-\$9.82	\$1,058.04
Dec 15 2015	Distribution on 2015-12-15		-\$50.00	\$1,067.86
Dec 01 2015	Interest Paid The interest paid and the annual percentage yield of 0.00140000% are based on your average daily balance of \$1915.77 for 04/24/2015 through 04/24/2016	+\$0.13		\$1,117.86
Nov 14 2015	Distribution on 2015-11-14		-\$9.82	\$1,117.73

PT0155

07702



Healthy Tips

Are you in a holi-daze from all the rich foods, creamy drinks and lack of exercise this holiday season? We can help you put the pep back in your post-holiday step:

- Avoid snacks that are heavy on calories and light on nutrition. Try preparing 100-calorie snacks in resealable bags and keeping them handy throughout the day. Ideas include a handful of almonds, a small banana or string cheese.
- Regular exercise is important for your overall health. It helps keep your body at a healthy weight, gives you a feeling of well-being and reduces your risk of chronic diseases like heart disease and diabetes. Just 30 minutes of exercise a day can have major benefits. Take the dog for a walk, use the stairs instead of the elevator or go for a walk during lunch.



Glossary

Claims

Amount Billed

The amount charged by the health care professional or facility (physician, hospital, etc.) for services provided to you or your covered dependents.

My Account Paid

The portion of the amount billed that was paid by your health care account.

What Your Plan Paid/My Cigna Plan Paid

The portion of the billed amount that was paid by your health care plan.

What I Owe/Customer Cost

The portion of the billed amount that is your responsibility. This amount might include your deductible, coinsurance, any amount over the maximum reimbursable charge, or products or services not covered by your plan.

Deductibles

In-Network

A group of health care professionals and facilities (doctors, hospitals, labs, etc.) that offer discounts on services based on their relationship with CIGNA. Using in-network services gives you significant discounts, which help you stretch your health care account money further.

Out-of-Network

Health care professionals and facilities (doctors, hospitals, labs, etc.) that do not belong to the Cigna network. Depending on your plan, you can use out-of-network services, but you may pay more for the same services, and you might have to file a separate claim for reimbursement.

Out-of-Pocket Maximum

The most you'll pay in a given year for all covered expenses. After you reach this amount, your benefit plan will pay all covered expenses for the rest of the year. Money in your reimbursement account contributes toward meeting your out-of-pocket maximum.

Note: If you'd like to keep a copy of this statement, be sure to save it to your computer. It won't be saved on myCigna.

THIS IS NOT A BILL. Your health care professional may bill you directly for any amount that you owe.

Cigna Health & Life Insurance Co.

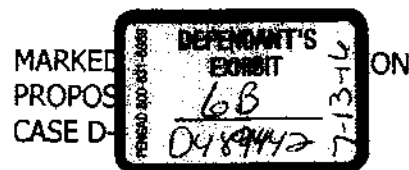
This health statement shows activity processed during the chosen date range and may only display a portion of your benefit offerings. To review all of your benefit offerings and benefits that may be covered at a different co-insurance level, refer to your health care plan documents (certificate, benefit booklet, summary plan description, summary of benefits or other documents.)

Davita **Stock Award Grant Statement**

Exercisable as of 6/1/2016

Dennis L. Kogod
10776 Wilshire Blvd #604
Los Angeles, CA 90024 USA

SSN 217-62-3700



Grant Date	Plan	Grant Type	Awards Granted	Award Price	Awards Outstanding	Awards Exercisable	Expiration Date	Grant Accept
03/31/2010	2002	SAR/S	300,000	\$31.7000	0	0 current	03/31/2016	1
10/31/2010	RSU	RSU/S	75,000	\$0.0000	0	0 current	06/30/2016	1
04/13/2011	2002	SAR/S	500,000	\$43.3500	0	0 current	04/13/2016	1
12/18/2012	FVA	RSU/S	28,126	\$0.0000	0	0 current	03/18/2018	1
12/18/2012	2011	SAR/S	112,500	\$55.3400	0	0 current	12/18/2017	1
12/18/2012	FVA	RSU/S	44,606	\$0.0000	0	0 current	03/18/2018	1
03/19/2013	2011	SAR/S	220,000	\$58.9400	110,000	0 current 110,000 on 03/19/2017	03/19/2018	1

Our Mission: To Be The Provider, Partner And Employer of Choice

PT0195

07704

Davita. Stock Award Grant Statement

Exercisable as of 6/1/2016

Dennis L. Kogod
10776 Wilshire Blvd #604
Los Angeles, CA 90024 USA

SSN 217-62-3700

Grant Date	Plan	Grant Type	Awards Granted	Award Price	Awards Outstanding	Awards Exercisable	Expiration Date	Grant Accept
04/24/2014	2011	SAR/S	115,248	\$68.3800	115,248	0 current 57,623 on 04/24/2017 57,623 on 04/24/2018	04/24/2019	1
04/24/2014	FVA1	PSU/S	4,287	\$0.0000	1,072	0 current	07/24/2019	1
			4,287	\$0.0000		536 on 05/15/2017 536 on 05/15/2018		1
04/24/2014	FVA1	PSU/S	2,144	\$0.0000	2,144	0 current 2,144 on 05/15/2017	07/24/2019	1
04/24/2014	FVA1	PSU/S	2,144	\$0.0000	2,144	0 current 2,144 on 05/15/2018	07/24/2019	1
Recipient Totals					230,608	0 current		

Our Mission: To Be The Provider, Partner And Employer of Choice

PT0196

07705

THE FACT OF THIS DOCUMENT HAS A COLORED BACKGROUND OF WHITE PAPER

Ferrari South Bay
23305 Hawthorne Blvd., Torrance, CA 90505
T: (310) 275-4400 F: (310) 248-0400
www.ferrarisouthbay.com

10250 CONSTELLATION BLVD.
STE. 1040
LOS ANGELES, CA 90007
PACIFIC WESTERN BANK 1-800-854-7982

90-3820
1222

CHECK# 11458

11458

AY **TWO HUNDRED SEVENTY SIX THOUSAND SIX HUNDRED SEVENTY FIVE DOLLARS AND 00/1
00**

THE
ORDER

DENNIS KOGOD
10776 WILSHIRE BLVD #604
LOS ANGELES CA 90024

DATE	AMOUNT
06/14/16	\$276,875.00

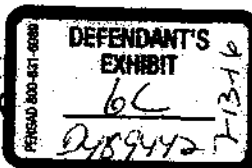
Amber
[Signature]
AUTHORIZED SIGNATURE

⑈011458⑈ ⑆122238200⑆1000702264⑈

NAME	NUMBER	DATE
DENNIS KOGOD	1268	06/14/16

PURCHASE S/N C469 2015 FERR 458 SPIDER VIN# F0209872
06/14/16 3120 C469 276675.00 PURCHASE S/N C469 KOGOD

MARK
PROP
CASE



ITION

RESISTANCE ADVICE
CH AND RETAIN

Ferrari South Bay
23305 Hawthorne Blvd., Torrance, CA 90505
T: (310) 275-4400 F: (310) 248-0400
www.ferrarisouthbay.com

CHECK NO.
11458

NET
AMOUNT

\$276,675.00



VEHICLE/VESSEL TRANSFER AND REASSIGNMENT FORM

INSTRUCTIONS ON REVERSE SIDE — ALL SIGNATURES MUST BE IN INK — PHOTOCOPIES NOT ACCEPTED

This form is not the ownership certificate. It must accompany the titling document or Application for Duplicate Title. For Car Buyer's Bill of Rights, visit www.dmv.ca.gov.

ACQUISITION NUMBER (DISMANTLER ONLY)

IDENTIFICATION NUMBER	YEAR MODEL	MAKE	LICENSE PLATE/CF NO.	MOTORCYCLE ENGINE NUMBER
ZFF68NHASF0209872	2015	ITAL FERRARI		

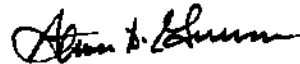
SECTION 2 — BILL OF SALE				
I/We DENNIS KOGOD sell, transfer, and deliver the above vehicle/vessel to FERRARI SOUTH BAY on 06/07/2016 for the amount of \$276675.00				
If this was a gift, indicate relationship: _____ (e.g., parents, spouse, friend, etc.) \$				

SECTION 3 — ODOMETER DISCLOSURE STATEMENT (Void if Mileage is Altered or Erased)				
Federal and State Law requires that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.				
The odometer now reads 854 (no tenths) miles, and to the best of my knowledge reflects the ACTUAL mileage unless one of the following statements is checked.				
<input type="checkbox"/> Odometer reading is NOT the actual mileage <input type="checkbox"/> Mileage EXCEEDS the odometer mechanical limits				
Explain odometer discrepancy: _____				

SECTION 4 — BUYER AND SELLER (MUST hand print his or her name, date and sign this section.)				
BUYER'S SECTION				
I acknowledge the odometer reading and the facts of the transfer. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.				
PRINT BUYER'S NAME	SIGNATURE	DATE	DL/D OR DEALER/DISM #	
FERRARI SOUTH BAY	X	06/07/16	8 7 1 2 3	
PRINT BUYER'S NAME	SIGNATURE	DATE	DL/D OR DEALER/DISM #	
	X			
PRINT BUYER'S NAME	SIGNATURE	DATE	DL/D OR DEALER/DISM #	
	X			
BUYER'S MAILING ADDRESS	CITY	STATE	ZIP CODE	DAYTIME TELEPHONE NO.
23305 HAWTHORNE BLVD	TORRANCE	CA	90505	(310) 272-5892

SELLER'S SECTION				
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.				
PRINT SELLER'S NAME	SIGNATURE	DATE	DL/D OR DEALER/DISM #	
DENNIS KOGOD	X	06/07/16		
PRINT SELLER'S NAME	SIGNATURE	DATE	DL/D OR DEALER/DISM #	
	X			
PRINT SELLER'S NAME	SIGNATURE	DATE	DL/D OR DEALER/DISM #	
	X			
SELLER'S MAILING ADDRESS	CITY	STATE	ZIP CODE	DAYTIME TELEPHONE NO.
10776 WILSHIRE BLVD #604	LOS ANGELES	CA	90024	

SECTION 5 — POWER OF ATTORNEY				
I/We DENNIS KOGOD appoint FERRARI SOUTH BAY as my attorney in fact, to complete all necessary documents, as needed, to transfer ownership as required by law.				
SIGNATURE REQUIRED BY PERSON APPOINTING POWER OF ATTORNEY		DATE		
X		06/07/2016		
SIGNATURE REQUIRED BY PERSON APPOINTING POWER OF ATTORNEY		DATE		
X				



CLERK OF THE COURT

DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 12659
610 South Ninth Street
Las Vegas, Nevada 89101
(702) 386-0536; FAX: (702) 386-6812
Attorneys for Defendant

DISTRICT COURT
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D
Dept. No. Q

Plaintiff,

vs.

DENNIS KOGOD,

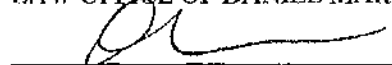
Defendant.

SUPPLEMENTAL BILLING STATEMENTS OF ATTORNEY'S FEES AND COSTS

COMES NOW the Defendant, Dennis Kogod, by and through his counsel, Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby submits his Supplemental Billing Statements of Attorney's Fees and Costs. This supplement provides the complete billing statement for Defendant's expert, Teichner Accounting Forensics and Valuations, PLLC, (Exhibit A) and the current bill for Defendant's counsel, the Law Office of Daniel Marks, from February 1, 2016 through February 29, 2016 (Exhibit B).

DATED this 9 day of March, 2016.

LAW OFFICE OF DANIEL MARKS



DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 12659
610 South Ninth Street
Las Vegas, Nevada 89101
Attorneys for Defendant

1 CERTIFICATE OF SERVICE

2 I hereby certify that I am an employee of the LAW OFFICE OF DANIEL MARKS, and that on
3 the ~~14th~~ 11th day of March, 2016, I did serve by way of Electronic Filing the above and foregoing
4 SUPPLEMENTAL BILLING STATEMENTS OF ATTORNEY'S FEES AND COSTS, addressed
5 as follows:

6 Radford J. Smith, Esq.
7 Garima Varshney, Esq.
8 Radford J. Smith, Chartered
9 2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Defendant

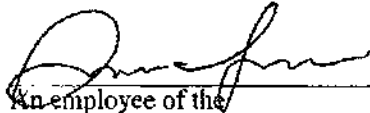
10 
11 An employee of the
LAW OFFICE OF DANIEL MARKS

EXHIBIT A



TEICHNER ACCOUNTING
FORENSICS & VALUATIONS, PLLC

December 31, 2015

Invoice No. 2517

Dennis Kogod
c/o Law Office of Daniel Marks
610 South Ninth Street
Las Vegas, Nevada 89101

Re: Gabrielle Cioffi-Kogod vs. Dennis Kogod; Case No. D-13-489442-D,
Dept. No. G, District Court, Clark County, Nevada

Professional services through December 31, 2015 -

Various meetings and telephone conferences with Mr. Marks; meeting and conference call with Mr. Kogod and Mr. Marks; review and analysis of expert witness reports, dated November 17, 2015 and December 15, 2015, prepared by Anthem Forensics; research personal consumption data of high net worth individuals; attendance at Mr. Kogod's deposition of the second day; search through binders of documents at the Law Office of Daniel Marks, and select documents to be copied; conversion of schedules to the expert witness report by Anthem Forensics from pdf format to Excel format.

Teichner 22.8 hr @\$285 (rounded down)	\$6,495
Staff 4.0 hr @\$165	660
Total for period	\$7,155
Less retainer received	(2,500)
Balance due	<u>\$4,655</u>

3500 Lakeside Ct., Suite 210, Reno, NV 89509
Phone: (775) 828-7474 Fax: (775) 201-2110
Email: accountingforensics@gmail.com
Website: accounting-forensics.com



TEICHNER ACCOUNTING
FORENSICS & VALUATIONS, PLLC

January 31, 2016

Invoice No. 2522

Dennis Kogod
c/o Law Office of Daniel Marks
610 South Ninth Street
Las Vegas, Nevada 89101

Re: Gabrielle Cioffi-Kogod vs. Dennis Kogod; Case No. D-13-489442-D,
Dept. No. G, District Court, Clark County, Nevada

Professional services for the month of January 2016 -

Meeting with Mr. Kogod and Mr. Marks; various telephone conferences with counsel; review and analysis of additional documents received, and extensive analysis of documents previously received, particularly of the contents of the opposing expert's reports; preparation of rebuttal report with attachments, dated January 25, 2016.

Teichner 45.6 hr @\$285 (rounded)	\$12,995
Teichner 11.0 hr @ senior staff level rate \$185	2,035
Staff 1.5 hr @\$200	300
Staff 25.2 hr @\$165	4,175
	<hr/>
Total for period	\$19,505
Prior period charges	4,655
Less retainer received	(5,000)
	<hr/>
Balance due	\$19,160

3500 Lakeside Ct., Suite 210, Reno, NV 89509
Phone: (775) 828-7474 Fax: (775) 201-2110
Email: accountingforensics@gmail.com
Website: accounting-forensics.com



TEICHNER ACCOUNTING
FORENSICS & VALUATIONS, PLLC

February 26, 2016

Invoice No. 2524

Dennis Kogod
c/o Law Office of Daniel Marks
610 South Ninth Street
Las Vegas, Nevada 89101

Re: Gabrielle Cioffi-Kogod vs. Dennis Kogod; Case No. D-13-489442-D,
Dept. No. G, District Court, Clark County, Nevada

Professional services for February 2016, through date of trial -

Review and analysis of opposing expert's surrebuttal report; preparation of suggested questions and topics (seventy-five) for Mr. Marks to use at Mr. Leauanae's deposition; attendance at Mr. Leauanae's deposition; preparation of surrebuttal report; prepare for deposition; being deposed by Mr. Smith; various conferences with counsel post-deposition and prior to trial; review of transcript of Mr. Leauanae's deposition, including the bookmarking of various sections for discussion with counsel; review of transcript of Mr. Teichner's deposition; read pre-trial memoranda of Mr. Kogod and Ms. Cioffi-Kogod and other preparatory work for trial; attendance at one and a half days of trial and meeting with Mr. Kogod and counsel on the eve of the last day of trial.

Teichner 51.8 hr @\$285

\$14,763

Staff 4.2 hr @\$165

693

Balance due (rounded down)

\$15,450

3500 Lakeside Ct., Suite 210, Reno, NV 89509
Phone: (775) 828-7474 Fax: (775) 201-2110
Email: accountingforensics@gmail.com
Website: accounting-forensics.com

Client Payment History

Name of Client: Kogod

	Amount	Payment received		Balance (Cr Balance)	Comments
		Amount	Date		
Advance received		2,500	9/24/15		
Month of invoice:					
Dec 2015	7,155	5,000	1/11/16	(345)	
Jan 2016	19,505	19,160	2/8/16	-	Wire transfer
Feb 26, 2016	15,450			15,450	
Totals	42,110	26,660		15,450	

EXHIBIT B

LAW OFFICE OF DANIEL MARKS

610 South Ninth Street
Las Vegas, Nevada 89101
Phone: (702) 386-0536
Fax: (702) 386-6812

BILLING STATEMENT

=====

PLEASE TAKE NOTE OF OUR NEW ADDRESS

Kogod, Dennis

Page: 1
March 01, 2016

Divorce - Hourly

Fees

			Hours
02/01/2016	DM	Review email from client. Review email from opposing counsel regarding expert rebuttal report dates.	0.25
	NY	Interoffice meeting with Dan regarding status and strategy.	0.50
02/02/2016	DM	Plan and prepare for 3 depositions.	1.00
	NY	Legal research regarding spousal support and community waste. Revise opposition to motion regarding joint preliminary injunction.	1.25
02/03/2016	DM	Review expert report for in preparation for deposition.	1.50
	NY	Email with client regarding realtor issue. Interoffice meeting with Dan regarding trial and New York depositions. Legal research regarding spousal support and community waste. Revise timeline.	3.75
02/04/2016	DM	Plan and prepare for three depositions. Prepare for Joe Leauanae expert deposition. Travel to NY.	8.00
	NY	Email court reporter regarding deposition confirmation. Revise opposition to motion regarding joint preliminary injunction. Legal research regarding support and community waste.	2.75
02/05/2016	DM	Take depositions of Cassandra, Stephanie and Eugene Cioffe.	4.00
	NY	Legal research regarding community waste.	2.25
02/07/2016	DM	Review Teichner questions for Leauanae deposition. Read Joe Leauanae rebuttal report. Travel back to NV.	8.00
02/08/2016	NY	Revise and finalize opposition to motion regarding joint preliminary injunction. Interoffice meeting with Dan regarding trial and deposition of Joe L.	3.50
	DM	Plan and prepare for deposition of Joe Leauanae. Call from expert regarding preparation.	

07716

Divorce - Hourly

		Review our expert's questions.	Hours 3.00
02/09/2016	DM	Plan and prepare for deposition of Joe Leauanae. Meet with expert. Take deposition of Joe Leauanae.	7.00
	NY	Interoffice meeting with Dan regarding strategy and expert reports.	0.75
02/10/2016	NY	Interoffice meeting with Dan regarding trial issues, exhibits and trial binder.	1.00
	DM	Prepare opening. Prepare Dennis' direct.	4.00
02/11/2016	S	Summarize deposition of Gabrielle Cioffi-Kogod (no charge).	
	DM	Prepare cross of Gabrielle Cioffi-Kogod.	4.00
	NY	Draft community waste argument.	1.00
02/12/2016	DM	Continue preparing cross of Gabrielle Cioffi-Kogod.	5.00
	NY	Prepare updated financial documents. Draft and e-file 14th supplemental document production. Email to accountant regarding tax authority. Call opposing counsel regarding exhibits and pre-trial. Interoffice meeting with Dan regarding trial.	2.50
02/13/2016	DM	Trial preparation. Call client regarding direct examination. Call expert.	4.25
	NY	Revise asset and debt sheet. Revise financial disclosure form. Review updated financial documents. Email to Pat and client regarding updated information. Interoffice meeting with Dan regarding trial.	5.00
02/14/2016	DM	Prepare deposition sections for reading into evidence and cross-examination. Revise opening. Prepare expert testimony.	1.00
02/15/2016	DM	Meeting with client. Prepare for trial.	9.00
	NY	Meeting with client and Dan regarding trial. Revise asset and debt sheet. Revise financial disclosure form. Review documents for asset and debt sheet. Email to Pat regarding tax information.	9.25
02/16/2016	DM	Review deposition of Joe Leauanae. Call our expert regarding his deposition. Interoffice meeting regarding excluding one section of Joe Leauanae's testimony.	3.00

Divorce - Hourly

			Hours
	NY	Revise pre-trial memorandum. Finalize and e-file financial disclosure form. Revise asset and debt sheet. Draft marital balance sheet. Email to opposing counsel regarding updated appraisals. Interoffice meeting with Dan regarding strategy.	4.50
	DK	Email to opposing counsel regarding witnesses.	0.25
02/17/2016	DM	Court appearance on order to show cause. Deposition of Richard Teichner. Call client. Interoffice meeting regarding strategy.	5.50
	NY	Revise pre-trial memo. Review updated appraisals. Call client regarding appraisals. Call appraiser regarding update. Email to client regarding appraisals. Interoffice meeting with Dan regarding strategy.	5.00
	DK	Interoffice meeting with Dan. Email to client and Pat regarding Altanasio's bill and wiring instructions.	0.25
02/18/2016	NY	Revise pre-trial memo. Interoffice meeting with Dan regarding strategy. Email to opposing counsel regarding marital balance sheet and appraisals. Review emails from appraiser. Emails with client regarding cars and other values. Revise asset and debt sheet.	7.00
02/19/2016	DM	Trial preparation. Review motion in limine. Review pre-trial statement. Revise Gabrielle Cioffi-Kogod's cross, expert testimony, and client testimony.	3.00
	NY	Revise, finalize and e-file pre-trial memorandum. Interoffice meeting with Dan regarding strategy.	0.25
	CM	Draft motion in limine regarding expert report. Draft motion to exclude.	2.50
02/20/2016	DM	Trial preparation. Meeting with client. Prepare direct testimony.	5.00
	NY	Revise asset and debt sheet. Revise marital balance sheet. Revise time line Meeting with Dan and client regarding trial.	4.00
02/21/2016	DM	Trial preparation. Meeting with client.	

Divorce - Hourly

			Hours	
		Prepare opening and direct testimony.	6.00	
	NY	Revise and finalize asset and debt sheet. Revise and finalize marital balance sheet. Revise and finalize time line. Meeting with Dan and client regarding trial preparation.	3.25	
02/22/2016	DK	Finalize and email bullet point opening to client.	0.25	
	NY	Trial preparation, exhibits and timeline. Interoffice meeting with Dan regarding trial strategy.	4.50	
02/23/2016	DK	Interoffice meeting with Nicole regarding exhibit lists. Compare exhibit lists for Dennis and Gabby testimony to master exhibit list. Revise and re-calibrate exhibit numbers to match up with master exhibit list.	1.00	
	DM	Trial prep. Court appearance for trial day 1.	10.00	
	NY	Trial prep with Dan and client. Court appearance for trial day 1.	10.00	
02/24/2016	DM	Trial prep. Court appearance for trial day 2.	10.00	
	NY	Trial prep with Dan and client. Court appearance for trial day 2.	10.00	
02/25/2016	DM	Trial prep. Court appearance for trial day 3.	10.00	
	NY	Trial prep with Dan, client and expert. Court appearance for trial day 3.	11.50	
02/26/2016	DM	Trial prep. Court appearance for trial day 4.	9.00	
	NY	Court appearance for trial day 4. For Current Services Rendered	8.50	
			233.75	94,206.25

Advances

02/04/2016	Transcription fees - Western Reporting Services invoice no. 50049 - condensed copy of Dennis Kogod depositions Vol 1 and Vol 1.	25.00
02/04/2016	Travel expense - taxi from JFK Airport	72.84
02/04/2016	Travel expense - taxi to McCarran Airport	35.86
02/05/2016	Transcription fees - Esquire invoice no. INV0696073 - job date 02/05/2016 - depositions of Eugene, Cassandra and Stephanie Cioffi.	1,515.50
02/07/2016	Travel expense - taxi from NYC to JFK Airport	70.00
02/08/2016	Filing fee - opposition to motion for order to show cause - e-file ID 7843992	3.60
02/09/2016	Transcription fees - All American Court Reporters invoice no. 1100239 - job date 02/09/2016 - deposition of Joe Leauanae.	1,555.00
02/16/2016	Filing fee - financial disclosure form - e-file ID 7867530	3.50
02/17/2016	Transcription fees - Western Reporting Services invoice no. 50098 - job date	

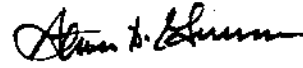
Divorce - Hourly

	02/17/2016 - deposition of Richard Teichner.	436.80
02/19/2016	Filing fee - motion in limine - e-file ID 7883441	3.50
02/19/2016	Filing fee - pretrial memorandum - e-file ID 7886124	3.50
02/22/2016	Filing fee - e-file ID 7887066	3.50
02/23/2016	Filing fee - receipt of copy for exhibit binders - e-file ID 7892813	3.50
02/29/2016	Photocopy charges - QUiVX invoice no. 91745 - job date 02/29/2016	4,816.62
	Total Advances	8,548.62
	Total Current Work	102,754.87
	Previous Balance	\$30,034.86
	<u>Payments</u>	
02/25/2016	Payment - wire transfer	-30,034.86
	Balance Due	<u>\$102,754.87</u>

PAYMENT IS DUE UPON RECEIPT

PLEASE NOTE: PAYMENTS RECEIVED AFTER THE LAST DAY OF THE MONTH ARE NOT SHOWN

WE PRACTICE IN THE AREAS OF: EMPLOYMENT, FAMILY LAW, PROBATE, DISCRIMINATION, PERSONAL INJURY, MEDICAL MALPRACTICE, AND ALL AREAS OF BUSINESS


CLERK OF THE COURT

DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 12659
610 South Ninth Street
Las Vegas, Nevada 89101
(702) 386-0536; FAX: (702) 386-6812
Attorneys for Defendant

DISTRICT COURT
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD
Plaintiff,

Case No. D-13-489442-D
Dept. No. Q

vs.

DENNIS KOGOD,
Defendant.

**OBJECTIONS TO PLAINTIFF'S PROPOSED DEPOSITION TESTIMONY AND
SUBMISSION OF ADDITIONAL DEPOSITION TESTIMONY**

COMES NOW the Defendant, Dennis Kogod, by and through his undersigned counsel, Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks, and hereby submits his Objections to Plaintiff's Proposed Deposition Testimony and Submission of Additional Deposition Testimony, as follows:

Deposition No. 1: Nadya Khapsalis Kogod

Plaintiff provided Defendant with a list of proposed testimony, which is attached hereto as Exhibit A. Upon reviewing the proposed testimony for this witness, it appears that there is a typographical error regarding which page and line items Plaintiff is proposing. As such, Defendant's review of the proposed testimony assumes that Plaintiff intended to include more testimony rather than less. For example, Plaintiff's proposal includes page 126, line 10 through page 132, line 16. The next line item states page 123, line 17 through page 113, line 15, followed by page 113, line 16 through page 135, line 23. Defendant simply included page 126, line 10 through page 135, line 23. There were other typographical errors such as this, but Defendant dealt with each of those errors similarly.

1 Objections

2 1. Page and Line Item: 41:10 through 42:2

3 Objection: Assumes facts not in evidence; Relevance

4 Explanation: This testimony relates to the legal status of Nadya and Dennis'

5 relationship.

6 2. Page and Line Item: 95:21 through 103:25

7 Objection: Relevance

8 Explanation: This testimony relates to how Dennis introduces Nadya and Dennis's

9 psychological condition(s). The issues that this Court must decide

10 relate to community waste and spousal support. This testimony will

11 not aid the trier of fact in making determinations regarding those

12 issues.

13 3. Page and Line Item: 108:17 through 113:14

14 Objection: Relevance

15 Explanation: This testimony relates to Dennis's psychological condition(s). The

16 issues that this Court must decide relate to community waste and

17 spousal support. This testimony will not aid the trier of fact in making

18 determinations regarding those issues.

19 4. Page and Line Item: 146:21 through 149:8

20 Objection: Relevance

21 Explanation: This testimony relates to offers of settlement and mostly contains

22 argument between counsel regarding testimony relating to settlement

23 offers.

24 5. Page and Line Item: 175:16 through 180:24

25 Objection: Relevance

26 Explanation: This testimony relates to a response to a subpoena and whether the

27 witness responded. No motion to compel documents was ever filed

28

1 by Plaintiff, so the discussion regarding the subpoena should be
2 considered moot. The issues that this Court must decide relate to
3 community waste and spousal support. This testimony will not aid the
4 trier of fact in making determinations regarding those issues.

5 6. Page and Line Item: 183:12 through 184:17

6 Objection: Relevance

7 Explanation: This testimony relates to how the witness can request her bank
8 statements. No motion to compel documents was ever filed by
9 Plaintiff, so the discussion regarding documents requested in the
10 subpoena should be considered moot. The issues that this Court must
11 decide relate to community waste and spousal support. This testimony
12 will not aid the trier of fact in making determinations regarding those
13 issues.

14 7. Page and Line Item: 216:9 through 217:4

15 Objection: Calls for Speculation

16 Explanation: This testimony contains a non-responsive answer, wherein Nadya
17 speculates why a certain charge may appear, and then contains
18 argument between counsel.

19 8. Page and Line Item: 225:5 through 226:13

20 Objection: Calls for Speculation

21 Explanation: This testimony contains a non-responsive answer, wherein Nadya
22 attempts to obtain information from counsel to respond, and then
23 contains argument between counsel.

24 9. Page and Line Item: 234:11-12

25 Objection: Non-Responsive; Move to Strike

26 Explanation: This testimony includes information that was volunteered by Nadya
27 with no question pending.
28

10. Page and Line Item: 264:23 through 265:2

Objection: Calls for Speculation

Explanation: The question asked requests Nadya to speculate as to what Dennis' parents were thinking.

Exhibit Objections

1. Exhibits 3 through 14: Objection. These proposed exhibits, which are photographs, are not discussed during the deposition. As such, there is no foundation for these photographs. Additionally, it is unknown how these photographs will aid the trier of fact in making any determinations regarding community waste and/or spousal support.
2. Exhibit 15: Objection. This proposed exhibit is simply the Subpoena Duces Tecum that was served on Nadya. It is unknown how this subpoena will aid the trier of fact in making any determinations regarding community waste and/or spousal support.
3. Exhibit 16: Objection. This proposed exhibit are photographs from the commitment ceremony that took place between Nadya and Dennis. Since there is no dispute regarding the validity of that ceremony, Nadya and Dennis were never legally married, photographs from that ceremony are not probative and will not aid the trier of fact in making any determinations regarding community waste and/or spousal support. The potential prejudicial value outweighs any probative value.
4. Exhibits 17 and 18: Objection- no foundation. These proposed exhibits are IMDB print-outs. There is no foundation regarding the validity of the information contained in those print-outs, and Nadya does not have sufficient personal knowledge to form the necessary foundation. Additionally, this Court has already received testimony regarding the community's interest in various movies from Dennis, and the parties have agreed regarding the division of the movies.
5. Exhibit 19 and 20: Objection- no foundation. These proposed exhibits are discs that include information that was allegedly provided by Nadya during her deposition. Since each specific document contained on these discs was not discussed during the deposition, inclusion of

1 these documents into evidence would be in error since a foundation has not been formed with
2 regard to these documents. Without any testimony relating to each specific document, this
3 Court will not be able to understand the purpose of each document and/or the contents of
4 each document.

5 Additional Proposed Testimony by Defendant

- 6 1. Page and line Item: 272:21 through 273:1

7 **Deposition No. 2: Jennifer Steiner**

8 Plaintiff provided Defendant with a list of proposed testimony, which is attached hereto as Exhibit

9 A.

10 Objections

- 11 1. Page and Line Item: 23:4 through 30:2

12 Objection: Relevance

13 Explanation: This testimony relates to Jennifer's work with DaVita. The issues that
14 this Court must decide relate to community waste and spousal
15 support. This testimony will not aid the trier of fact in making
16 determinations regarding those issues.

- 17 2. Page and Line Item: 32:15 through 33:17

18 Objection: Relevance

19 Explanation: This testimony relates to Jennifer's marriage and time at DaVita. The
20 issues that this Court must decide relate to community waste and
21 spousal support. This testimony will not aid the trier of fact in making
22 determinations regarding those issues.

- 23 3. Page and Line Item: 38:13 through 42:13

24 Objection: Relevance

25 Explanation: This testimony relates to how Jennifer stores emails. The issues that
26 this Court must decide relate to community waste and spousal
27 support. This testimony will not aid the trier of fact in making
28

1 determinations regarding those issues. No motion to compel
2 documents was ever filed by Plaintiff, so the discussion regarding
3 emails should be considered moot.

4 4. Page and Line Item: 42:25 through 44:10

5 Objection: Relevance

6 Explanation: This testimony relates to Jennifer's phone service provider and
7 storage of emails. The issues that this Court must decide relate to
8 community waste and spousal support. This testimony will not aid the
9 trier of fact in making determinations regarding those issues. No
10 motion to compel documents was ever filed by Plaintiff, so the
11 discussion regarding emails should be considered moot.

12 5. Page and Line Item: 83:2 through 89:25

13 Objection: Relevance

14 Explanation: This testimony relates to discovery issues that arose relating to
15 scheduling Jennifer's deposition. The issues that this Court must
16 decide relate to community waste and spousal support. This testimony
17 will not aid the trier of fact in making determinations regarding those
18 issues.

19 Exhibit Objections

- 20 1. Exhibit 1: Objection. This proposed exhibit is simply the Subpoena Duces Tecum that was
21 served on Jennifer. It is unknown how this subpoena will aid the trier of fact in making any
22 determinations regarding community waste and/or spousal support.
- 23 2. Exhibit 2: Objection. This proposed exhibit is Defendant's Motion to Stay Service of
24 Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or
25 Limiting the Deposition of Jennifer Crute Steiner. That motion is already part of the Court's
26 record in this case because it was filed with the court. Inclusion of that motion into evidence
27 will not aid the trier of fact in making any determinations regarding community waste and/or
28

1 spousal support.

2 3. Exhibit 3: No Objection.

3 Additional Proposed Testimony by Defendant

4 1. Page and line Item: 18:5-17

5 2. Page and line Item: 57:4-17

6 3. Page and line Item: 124:5-15

7 4. Page and line Item: 128:18 through 132:18

8 5. Page and line Item: 134:2 through 135:16

9 **Deposition No. 3: Patricia Murphy**

10 Plaintiff provided Defendant with a list of proposed testimony, which is attached hereto as Exhibit

11 A.

12 Objections

13 1. Page and Line Item: 76:22 through 94:21

14 Objection: Relevance

15 Explanation: This testimony is not relevant to the issues of community waste or
16 spousal support. The testimony contained in these page and line items
17 relates to Patricia's duties as Dennis's executive assistant, and how
18 discovery was completed in this case. This testimony will not aid the
19 trier of fact in any issue that is presently before the Court.

20 Exhibit Objections

21 1. Exhibit 1: No Objection.

22 2. Exhibit 2: Objection. This proposed exhibit is simply the Subpoena Duces Tecum that was
23 served on Patricia. It is unknown how this subpoena will aid the trier of fact in making any
24 determinations regarding community waste and/or spousal support.

25 Additional Proposed Testimony by Defendant

26 1. Page and line Item: 50:21 through 52:10

27 2. Page and line Item: 112:1-22

1 **Deposition No. 4: Sheldon Kogod**

2 Plaintiff provided Defendant with a list of proposed testimony, which is attached hereto as Exhibit

3 A.

4 Objections

5 1. Page and Line Item: 64:20 through 65:2

6 Objection: No question pending; Comment by attorney

7 Explanation: The information included in these pages and line items do not include
8 testimony by the witness.

9 Exhibit Objections

10 1. Exhibits 2-9: No Objection.

11 Additional Proposed Testimony by Defendant

12 1. Page and line Item: 40:17 through 41:10

13 2. Page and line Item: 93:9 through 94:25

14 3. Page and line Item: 95:18 through 96:2

15 **Deposition No. 5: Mitchell Kogod**

16 Plaintiff provided Defendant with a list of proposed testimony, which is attached hereto as Exhibit

17 A.

18 Objections

19 1. Page and Line Item: 12:23 through 17:17

20 Objection: Relevance

21 Explanation: This testimony relates to Mitchell's career and issues that he
22 previously had in his career. The issues that this Court must decide
23 relate to community waste and spousal support. This testimony will
24 not aid the trier of fact in making determinations regarding those
25 issues.

26 2. Page and Line Item: 20:18 through 21:6

27 Objection: Relevance

1 Explanation: These testimony relates to hypothetical conversations that may have
2 occurred between Dennis and Mitchell, not actual conversations.

3 Exhibit Objections

4 1. Exhibits 1 and 2: Objection. These exhibits relate to issues that Mitchell had with his
5 previous employer. The issue that Mitchell had has nothing to do with Dennis and/or issues
6 contained in this divorce.

7 2. Exhibits 3-9: No Objection.

8 Additional Proposed Testimony by Defendant

9 1. Page and line Item: 32:18 through 33:24

10 2. Page and line Item: 34:6-8

11 3. Page and line Item: 49:12-50:11

12 4. Page and line Item: 110:10 through 117:11

13 5. Page and line Item: 119:9 through 120:11

14 **Deposition No. 6: Dana Kogod**

15 Plaintiff provided Defendant with a list of proposed testimony, which is attached hereto as Exhibit

16 A.

17 Objections

18 1. Page and Line Item: 20:11 through 21:8

19 Objection: Hearsay

20 Explanation: In response to counsel's question, Dana states that she learned the
21 information she was testifying to from Mitchell. As such, she lacks
22 personal knowledge for that testimony.

23 2. Page and Line Item: 21:9-23

24 Objection: Relevance

25 Explanation: This testimony relates to Dana's relationship with Mitchell's parents.
26 This is not relevant to this Court's determination regarding
27 community waste and spousal support.
28

1 3. Page and Line Item: 25:20-22

2 Objection: No question pending; Comment by attorney

3 Explanation: This contains testimony my counsel, which is not evidence.

4 Exhibit Objections

5 No exhibits proposed.

6 Additional Proposed Testimony by Defendant

7 1. Page and line Item: 29:19 through 30:5

8 2. Page and line Item: 50:13-20

9 3. Page and line Item: 57:10-19

10 **Deposition No. 7: Marsha Kogod**

11 Plaintiff provided Defendant with a list of proposed testimony, which is attached hereto as Exhibit

12 A.

13 Objections

14 None

15 Exhibit Objections

16 None

17 Additional Proposed Testimony by Defendant

18 1. Page and line Item: 46:19 through 48:5

19 2. Page and line Item: 49:3-17

20 3. Page and line Item: 60:23 through 62:17

21 DATED this 25 day of March, 2016.

22 LAW OFFICE OF DANIEL MARKS

23
24 DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
25 NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 12659
26 610 South Ninth Street
Las Vegas, Nevada 89101
27 Attorney for Defendant
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the LAW OFFICE OF DANIEL MARKS, and that on the
25th day of March, 2016, I did serve by way of Electronic Filing the above and foregoing
OBJECTIONS TO PLAINTIFF'S PROPOSED DEPOSITION TESTIMONY AND SUBMISSION
OF ADDITIONAL DEPOSITION TESTIMONY, addressed as follows:

Radford J. Smith, Esq.
Garina Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Defendant

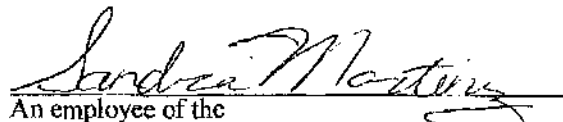

An employee of the
LAW OFFICE OF DANIEL MARKS

EXHIBIT A

Table 1

Nadya Khapsalis' Deposition					
Start page and line	End page and line				
Page 14, line 20	Page 18, line 16				
Page 18, line 16	Page 32, line 19				
Page 32, line 20	Page 36, line 9				
Page 41, line 10	Page 43, line 5				
Page 43, line 5	Page 52, line 20				
Page 52, line 21	Page 58, line 20				
Page 58, line 21	Page 94, line 7				
Page 94, line 8	Page 98, line 24				
Page 98, line 25	Page 103, line 25				
Page 104, line 14	Page 108, line 13				
Page 108, line 17	Page 113, line 14				
Page 113, line 15	Page 119, line 14				
Page 120, line 7	Page 126, line 9				
Page 126, line 10	Page 132, line 16				
Page 123, line 17	Page 113, line 15				
Page 113, line 16	Page 135, line 23				
Page 140, line 7	Page 141, line 2				
Page 141, line 3	Page 145, line 22				
Page 145, line 23	Page 149, line 8				
Page 149, line 12	Page 162, line 17				
Page 162, line 18	Page 164, line 25				
Page 165, line 5	Page 168, line 15				
Page 168, line 14	Page 173, line 15				
Page 173, line 19	Page 180, line 24				
Page 183, line 12	Page 184, line 17				
Page 186, line 4	Page 203, line 16				
Page 203, line 17	Page 207, line 14				
Page 207, line 15	Page 213, line 9				
Page 213, line 16	Page 217, line 4				
Page 217, line 22	Page 218, line 21				
Page 218, line 22	Page 229, line 5				
Page 230, line 13	Page 261, line 6				
Page 216, line 20	Page 268, line 4				
Page 264, line 5	Page 270, line 4				
Page 270, line 5	Page 271, line 25				
Exhibits 3 through 20					

Jennifer Steiner

Start page and line End page and line

Page 16, line 19 Page 17, line 17

Page 18, line 18 Page 19, line 23

Page 23, line 4 Page 30, line 2

Page 32, line 15 Page 32, line 22

Page 32, line 23 Page 33, line 17

Page 35, line 10 Page 48, line 22

Page 61, line 18 Page 65, line 25

Page 66, line 11 Page 81, line 16

Page 83, line 2 Page 89, line 25

Page 91, line 6 Page 122, line 24

Page 124, line 24 Page 128, line 6

Exhibits 1 through 3

Patricia Murphy

Start page and line End page and line

Page 10, line 4 Page 25, line 14

Page 25, line 15 Page 31, line 16

Page 40, line 19 Page 50, line 20

Page 59, line 25 Page 61, line 1

Page 74, line 19 Page 98, line 24

Exhibit 1, 2

Sheldon Kogod				
Start Page and line	End page and line			
Page 11, line 22	Page 15, line 23			
Page 18, line 9	Page 32, line 17			
Page 38, line 8	Page 40, line 5			
Page 42, line 9	Page 51, line 20			
Page 54, line 7	Page 57, line 14			
Page 58, line 19	Page 74, line 8			
Page 83, line 6	Page 83, line 19			
Exhibit 2, 3, 6, 4, 5, 7, 8, 9				

Mitchell Kogod				
Start page and line	End page and line			
Page 8, line 25	Page 9, line 22			
Page 12, line 16	Page 18, line 25			
Page 19, line 20	Page 25, line 9			
Page 26, line 3	Page 29, line 23			
Page 34, line 9	Page 48, line 5			
Page 50, line 12	Page 107, line 8			
Page 121, line 8	Page 124, line 19			
Exhibits 1 through 9				

Dana Kogod				
Page 11, line 18	Page 27, line 1			
Page 41, line 1	Page 45, line 14			

Marsha Kogod				
Page 9, line 3	Page 46, line 9			
Page 55, line 12	Page 60, line 16			
Exhibit 2, 6, 4, 5, 10,				

FILED

DEC 29 2016

Ann L. Blum
CLERK OF COURT

1 TRANS

2
3 COPY

4
5 EIGHTH JUDICIAL DISTRICT COURT

6 FAMILY DIVISION

7 CLARK COUNTY, NEVADA

8
9
10 GABRIELLE CIOFFI-KOGOD,)

11 Plaintiff,)

CASE NO. D-13-489442-D

12 vs.)

DEPT. Q

13 DENNIS L. KOGOD,)

14 Defendant.)

15
16 BEFORE THE HONORABLE BRYCE C. DUCKWORTH
17 DISTRICT COURT JUDGE

18 TRANSCRIPT RE: STATUS CHECK

19 WEDNESDAY, APRIL 6, 2016

1 APPEARANCES:

2 The Plaintiff:
3 For the Plaintiff:

GABRIELLE ROSE CIOFFI-KOGOD
RADFORD SMITH, ESQ.
GARIMA VARSHNEY, ESQ.
2470 St. Rose Pkwy., #206
Henderson, Nevada 89074
(702) 990-6448

5
6 The Defendant:
7 For the Defendant:

DENNIS L. KOGOD
DANIEL MARKS, ESQ.
NICOLE YOUNG, ESQ.
610 S. 9th St.
Las Vegas, Nevada 89101
(702) 386-0536

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1 LAS VEGAS, NEVADA

WEDNESDAY, APRIL 6, 2016

2 P R O C E E D I N G S

3 (THE PROCEEDINGS BEGAN AT 11:07:42)

4

5 THE COURT: We are on the record in the Cioffi-Kogod
6 matter, case D-13-489442-D. Please confirm your appearances.

7 MR. SMITH: Radford Smith, 2791, on behalf of
8 Gabrielle Kogod, who's to my right, Your Honor.

9 THE COURT: Good morning.

10 MS. VARSHNEY: Your Honor, Garima Varshney, bar
11 number 11878, also on behalf of Ms. Kogod.

12 THE COURT: Good morning.

13 MR. MARKS: Your Honor, Daniel Marks and Nicole
14 Young for Dennis Kogod, who is to our far left. My bar number
15 is 002003.

16 MS. YOUNG: And my bar number is 12659.

17 THE COURT: Good morning.

18 MS. YOUNG: Good morning.

19 MR. KOGOD: Good morning, Your Honor.

20 THE COURT: This is the time set for our --
21 basically our status hearing on the real estate appraisals and
22 -- and then my review of the deposition excerpts. So where do
23 we stand?

24 MR. SMITH: They were -- the de -- the -- we

1 received the responsive appraisals and I believe that --

2 MS. VARSHNEY: I have the numbers. I don't know if
3 you need --

4 MR. SMITH: Yeah.

5 MS. VARSHNEY: -- them, but --

6 MR. SMITH: Some numbers are different, different
7 enough to -- I think one may be resolved, I'm told by Mr.
8 Marks as of yesterday, and then the others, I think we're
9 going to need a brief hearing on. So probably something, an
10 hour.

11 THE COURT: Okay.

12 MR. MARKS: Your Honor, I had question on that. One
13 would be resolved, San Vicente, I think, but Canon and Oak
14 Pass, there's significant monetary differences. I guess the
15 issue is, I talked to Mr. Smith yesterday about two
16 alternatives. One is we depose the two appraisers in LA to
17 save them having to come here and take the Court's time and
18 then you read the depositions as you read or will read the
19 other depositions. That might be quicker than doing it in
20 open court only because it's hard to get three appraisers to
21 come here. And if the date you give us, then we call them and
22 it's not a good date --

23 THE COURT: Right.

24 MR. MARKS: -- might create more delay. It might be

1 easier to go to LA, do both in one day, and submit the depositions
2 to the Court. But obviously it's up to the Court.

3 THE COURT: Well, and it doesn't really matter to
4 me. I don't have a problem if you want to do it by way of
5 deposition as you've done in the past. Or if you'd prefer --
6 it -- it really doesn't matter. I mean --

7 MR. SMITH: I'd prefer live because then we run into
8 that whole thing with objections and so forth.

9 THE COURT: Right.

10 MR. SMITH: Just live would be easier. We can -- I
11 mean, if we -- we get a date or maybe a couple of dates for an
12 hour hearing, that would probably give us the ability to get
13 somebody here or by Skype, one of the two.

14 MR. MARKS: So, Your Honor, here's our concern.
15 When I called the realtors -- I mean, the appraisers the last
16 time, they're in LA, they can do four or five of these a day.
17 They would want to be paid, compensated for the whole day.
18 Whatever dates you give, when I start calling them, I'm sure
19 we're going to get scheduling problems back and forth. If the
20 Court absolutely wants to do it that way, we'll obviously do
21 what you want, but it would seem since you're reading 12
22 depositions anyway, why -- over my objection -- I think --

23 THE COURT: Why not a couple more?

24 MR. MARKS: -- why not do two more that are going to

1 be pretty quick. And while the amount -- the monetary amount
2 is significant, I'm sure they'll have their reasons concisely
3 stated and you can -- you -- you make those calls every day
4 regarding values of real estate. I think we know what
5 questions you'd want to know about, so why make them come here
6 and get into the whole problem of them taking a whole day off,
7 even though it's only an hour or two for us.

8 THE COURT: Well, in the grand scheme of things, let
9 me ask you. There are costs either way on both sides and I'm
10 -- I'm -- as I'm sitting here thinking about that possibility,
11 obviously if there are depositions down there, that requires
12 counsel to go down and --

13 MR. MARKS: Right.

14 THE COURT: -- and make the appearance, make travel
15 arrangements and -- and make the appearance, make travel
16 arrangements and -- and do that, as you've done before. So it
17 -- I'm trying to figure is it -- is it less costly to do it
18 that way versus saying, you know what, let's set a date, let's
19 have them come, understanding that you're going to have to pay
20 for their time, but perhaps it reduces your time. We -- I'm
21 going to need to set another hearing regardless.

22 MR. MARKS: Right. I'm only concerned about setting
23 a date you give us today, or even you say one or two dates,
24 and then we call them and --

1 THE COURT: And those days don't work.

2 MR. MARKS: -- they're in Europe, they're in
3 wherever they are. Who knows. They're doing appraisals.
4 They're in court there.

5 THE COURT: Well, you know what, I -- I think I --

6 MR. MARKS: As opposed to fitting them in in LA,
7 where we just drive to LA or take the flight in the morning
8 and fit them in. If somebody wants it at 3:00, if someone
9 wants it at noon, it's only going to be an hour, hour and a
10 half, each deposition. We can juggle that between Mr. Smith
11 and I. That's my concern. It's -- it's that I call the
12 appraiser and say May 1, you want him here, and they go I
13 can't do it.

14 THE COURT: Well, let --

15 MR. MARKS: Then I got --

16 THE COURT: -- let me ask you this as an
17 alternative. Why not -- with -- with the technology we have,
18 set it up so that they appear by -- by Skype or by some type
19 of audio-visual means. That way they don't have to travel
20 here.

21 MR. MARKS: That's fine.

22 MR. SMITH: I'd be okay with that.

23 THE COURT: I get to see them.

24 MR. MARKS: That's fine.

1 THE COURT: They don't have to set aside the full
2 day.
3 MR. MARKS: That's fine.
4 THE COURT: Let's -- let's -- let's --
5 MR. SMITH: See if we can do that.
6 THE COURT: Let's do that.
7 MR. SMITH: Okay.
8 THE COURT: I'm happy to give you a couple dates
9 that maybe you can -- I want to obviously check your calendars
10 and then --
11 MR. MARKS: Right.
12 THE COURT: -- and then you can check with them.
13 MR. MARKS: Okay. What date -- what are you
14 thinking, what time period?
15 THE COURT: I'm looking at -- at May 4th at 1:30.
16 If you can check your respective --
17 MS. VARSHNEY: May --
18 THE COURT: -- calendars first.
19 MR. MARKS: And you'd give us the afternoon to do
20 this --
21 THE COURT: Right.
22 MR. MARKS: -- so we're not rushed?
23 THE COURT: I would. I would.
24 MR. MARKS: I'm good, Judge.

1 THE COURT: That is a Wednesday, just so you're
2 aware.
3 (COUNSEL CONFER BRIEFLY)
4 MS. VARSHNEY: No, it's open.
5 MR. SMITH: Okay. Good. Yeah, May 4th is good at
6 1:30.
7 THE COURT: 1:30.
8 (COUNSEL CONFER BRIEFLY)
9 THE COURT: Well, let's do this. If you can
10 communicate with the appraisers and if that date does not
11 work --
12 MR. SMITH: We have the non-dates that he couldn't
13 make, so we assume that he --
14 THE COURT: Those dates.
15 MR. SMITH: -- can make the other --
16 MR. MARKS: We'll try to --
17 MR. SMITH: Yeah, we already --
18 MR. MARKS: -- make it work.
19 MR. SMITH: -- have that.
20 THE COURT: Okay.
21 MR. SMITH: Yeah.
22 THE COURT: Okay. So let's -- let's use that date.
23 Now did you want to put any numbers for what you have agreed
24 -- you said San Vicente might be agreed to? Did you want

1 to --

2 MR. MARKS: Right. I'd rather not do it in open

3 court --

4 THE COURT: Okay.

5 MR. MARKS: -- right this second. I'll do it prior

6 to May 4th.

7 THE COURT: The -- the -- but the properties that

8 I'm -- I may be receiving testimony on would include San

9 Vicente.

10 MR. MARKS: I would be -- probably Oak Pass and

11 Canada. And maybe San Vicente.

12 MR. SMITH: Yeah, the -- the only question we had is

13 -- is we got information that the --

14 MS. VARSHNEY: Canon Drive property is for sale.

15 MR. MARKS: Correct.

16 MR. SMITH: Okay.

17 MR. MARKS: But that doesn't dispute it's in -- it's

18 for sale within the numbers that we think -- there was

19 testimony that Dennis was going to get it regardless. There

20 was testimony the Plaintiff didn't want it. That's where his

21 brother is living, so he's going to get it at number the

22 Court --

23 MR. SMITH: Yeah, I -- I don't know that there was

24 any testimony we didn't want. It was what Dennis wanted --

1 MR. MARKS: No.

2 MR. SMITH: -- in terms of the way --

3 MR. MARKS: I went through under cross of the

4 Plaintiff --

5 THE COURT: No, there --

6 MR. MARKS: -- do you want Oak Pass, do you want

7 Canyon or do you want Dennis to get it at a number that the

8 Court's going to determine --

9 THE COURT: No.

10 MR. MARKS: -- between --

11 THE COURT: And no, and I -- listen, I'm -- I'm

12 familiar with that. Let me tell you where I'm at.

13 MR. MARKS: You haven't forgotten this case.

14 THE COURT: No, I have not. In fact -- so here's

15 where I'm at and I -- and I'm prepared to go through -- I've

16 read all the deposition transcripts, so I'm prepared to go

17 through this morning on the record and state -- make my

18 rulings on the evidentiary objections that were made.

19 MR. SMITH: Okay.

20 THE COURT: And -- so I'll go through that and then

21 state those objections just so you're aware of it. The --

22 also -- and -- and I've had the chance since -- since we were

23 last in court, I'm -- i[m] almost finished with rewatching the

24 entirety of the trial as well and I've gone through -- watch

1 all of the examination so that I can go through -- make sure
2 the outline that I had been preparing along was -- was
3 accurate and then putting time stamps on -- on my own notes,
4 not that I'm necessarily going to include those in my written
5 decree. I might -- I -- I don't know. But I've gone through
6 and watched almost the entirety of the -- the trial.

7 And I've -- I've gone through a majority of the
8 exhibits and summarized the exhibits up to this point in time.
9 There is still a few that I haven't gone through. And then as
10 I indicated, I've read through the deposition transcripts and
11 I'll note just as the outset as far as the -- those
12 transcripts are concerned, one question I had the deposition
13 transcript of Nadya Khapsalis-Kogod referenced exhibits.

14 But I did not have -- I don't have those exhibits.
15 I know there were objections and I'm prepared to even -- and
16 -- and I treated -- the way I approached this was as if those
17 questions that you were posing in the deposition and if -- if
18 those exhibits that you were happening, that was live in
19 court. That's how I approached it.

20 So I viewed the question, in -- the context of the
21 objection. And for the most part, I've made my -- my rulings
22 and I'll go through that, overruled, sustained. There are a
23 couple that I want some additional offers on and -- and I'll
24 -- I'll mention that to you this morning briefly.

1 But all of the deposition transcripts had exhibits
2 attached except for Ms. Khapsalis-Kogod's. You obviously were
3 familiar with them because there were objections set forth in
4 -- in Mr. Marks' response. So I -- I don't know if you have
5 an ex -- if you have that.

6 MR. MARKS: I didn't bring any of that for --

7 THE COURT: Was that --

8 MR. MARKS: -- today.

9 THE COURT: Was that in a separate -- I'm assuming
10 that was in a separate --

11 MR. MARKS: It's in a separate binder.

12 THE COURT: So I just have her testimony transcript.

13 I --

14 MR. SMITH: We'll --

15 MS. CIOFFI-KOGOD: Sure.

16 MR. SMITH: -- provide that.

17 THE COURT: -- have no exhibits.

18 MR. SMITH: We'll provide --

19 MS. CIOFFI-KOGOD: We'll provide that to --

20 MR. SMITH: -- that to the Court.

21 THE COURT: So if you'll provide that. I'll make --
22 I'll tell you what my rulings are as -- as I go through it.
23 As far as the -- the depositions -- the deposition of Eugene
24 Cioffi and Stephanie Cioffi, those came in in its entirety and

1 I read those in its entirety under -- in -- in the context of
2 there were objections that were placed on the record -- or in
3 the deposition itself, but for the most part it was the entire
4 transcript. Those weren't very lengthy.

5 But going through -- and -- and also just so you're
6 aware and correct me if -- if I'm missing something here, but
7 the Defendant filed his objections to Plaintiff's proposed
8 deposition testimony and submission of additional deposition
9 testimony that set forth the specific pages and lines of any
10 objections to the witnesses. And then attached to that what
11 -- as an exhibit, Exhibit A, were the excerpts that were
12 identified by the Plaintiff.

13 I didn't see any separate filing for the excerpt, so
14 I'm -- I'm presuming that that is an accurate reflection of
15 what the Plaintiff was offering in terms of those excerpts. I
16 know with respect to Ms. Khapsalis-Kogod -- Kogod's deposition
17 and testimony, it -- that appeared that there were some pages
18 that overlapped and that was discussed in the -- in the
19 objection, but it -- it -- if anything, it -- I don't -- I
20 don't think it excluded anything. For the most part, it -- it
21 appeared that most of the deposition transcribed of --
22 transcript of Ms. Ko -- Cioffi -- no, Ms. Khapsalis-Kogod was
23 offer. There were very few pages that it seemed like were not
24 referenced.

1 So -- so with that, going through my notes and it's
2 -- it's -- as far as -- there is no particular order in terms
3 of how I'm going to go through this as far as the specific
4 objections that -- I'll start with the deposition number four
5 of Sheldon Kogod. The objection that was lodged by the
6 Defendant was Page 64, Line 20 through Page 65, Line 2. The
7 objection is sustained as to Page 64, Line 20 through 23.
8 It's overruled as to the remainder.

9 There does appear to be a question that is -- is
10 asked. I noted that throughout that -- that deposition and
11 some of the others. There was a tendency to start talking
12 before Counsel finished the question, so that's what appeared
13 to happen in that dialogue, but there was a question that was
14 asked. And I also reviewed the additional testimony which I
15 did for each of the -- if I don't note that already for --
16 there was additional testimony that was proposed by the
17 Defendant from the transcript that I also reviewed as part of
18 this. There was no objection to the Exhibits 2 through 9 and
19 so those have been reviewed as well.

20 With respect to deposition number 5, Mitchell Kogod,
21 the -- the objection -- the first objection was Page 12, Line
22 23 through Page 17, Line 17. And that -- that is one of the
23 areas where I was looking for what is the offer of -- the
24 offer from the Plaintiff as to the relevance of that

1 testimony. That is the testimony that relates to Mitchell's
2 career issues and the questions suggested that they -- that it
3 was -- and the comment, the explanation that was provided that
4 it relates to some potential criminal issues that -- that
5 Mitchell was involved in. So I was looking for the Plaintiff
6 in terms of what is the offer of the relevance of that -- that
7 line of questioning?

8 MR. SMITH: You -- I don't have that deposition
9 transcript in front of me, so it's difficult to know exactly
10 what the testimony was. I'm sorry, Your Honor.

11 THE COURT: Well, let's do this. And I -- and maybe
12 -- and this may be putting -- putting both sides on the spot.
13 I -- you may not have been prepared to address this today, but
14 here's what -- here's what I'll need in that regard. That --
15 that line -- that area of questioning I have not reviewed,
16 because I -- I'm not certain of the relevance. And so I'm --
17 I'm inclined to sustain that objection, but I will certainly
18 allow the Plaintiff, and we can address that briefly when we
19 come back on -- on May 4th to provide me with the offer as to
20 what the relevance of that line of questioning is.

21 With respect to objection number two which is Page
22 20, Line 18 through Page 21, Line 6, that objection is
23 overruled. It was a hypothetical that was never really
24 answered, but it is -- it is sustained as -- the objection is

1 sustained as to Lines -- as to Page 21, Line 4 through Line 6.
2 With respect to the deposition testimony of Dana or
3 -- or Dana Kogod which is deposition number 6, objection --
4 the -- the first objection at Page 20, Line 11, through Page
5 21, Line 8, the objection as -- as to hearsay and that -- that
6 objection is sustained. The objection reference -- the -- the
7 second objection at Page 21, Lines 9 through 23, the objection
8 as -- as to relevance, that objection is overruled. As to
9 Page 25, the third objection, Page 25, Lines 20 through 22,
10 there was no question which was the nature of the objection.
11 It was more commentary and the objection is sustained. No
12 exhibits were proposed and again, as I've -- as I did with the
13 other transcripts, I have reviewed the -- the additional
14 proposed testimony.
15 Deposition number 7, Marsha Kogod, there were no
16 objections to either the testimony or exhibits. And so that
17 was reviewed in its entirety in addition to the additional
18 proposed testimony. The -- and -- and just if I didn't
19 reference it, Dana Kogod, there were no -- no exhibits
20 proposed.
21 With respect to Nadya Khapsalis-Kogod, her
22 deposition, the first objection is at Page 41, Line 10 through
23 42, Line 2. The objection is assumes facts not in evidence
24 and it -- it is -- and as to relevance. The objection is

1 overruled. The Court relied on the witness' language in -- in
2 describing the -- the quote/unquote marriage that was being
3 discussed. Ultimately, the term wasn't even relied on as --
4 as part of the -- as part of the examination. So that -- that
5 objection is overruled.

6 The objection at Page 95, Line 21, through Page 103,
7 Line 25, the -- the objection is as to relevance. During --
8 during that testimony, there was also an objection lodged in
9 the transcript by Mr. Marks as to the form of the question,
10 leading, compound and relevance which I overrule -- I
11 overrule. The issue about the medical or mental condition --
12 medical or mental condition is overruled. It's part of the
13 facts that -- that were established with respect to the
14 parties' relationship and the veracity of the statements made
15 by Dennis and Gabrielle.

16 With respect to the objection at Page -- at Page
17 108, Line 17, through Page 113, Line 14, the objection was as
18 to the relevance and again in reference to testimony
19 associated with the Defendant's psychological condition, the
20 objection is overruled. It does show similarities and the
21 deterioration of the relationship between both Gabby and --
22 and Gabrielle I should say, Ms. Cioffi-Kogod and -- and the
23 Ms. Khapsalis. And so it goes to issues of credibility as
24 well.

1 THE COURT: At Page -- the objection at Page 145,
2 Line 23, through 149, Line 8, it -- or the actual objection is
3 -- is limited to 146, Line 21, through 149, 8. The objection
4 is as it relates to relevance and a settlement discussion.
5 That entire area appears to be -- or that entire section was
6 objected to as a colloquy between Counsel and it does appear
7 it's -- that it is a discussion between Counsel. There's no
8 information gleaned from the witness during that part that was
9 objected to. So the objection -- objection's sustained.
10 There's nothing gleaned by the Court from that section of the
11 testimony.

12 With respect to the objection at Page 175, Line 16,
13 through Page 180, Line 24, it's an objection as to relevance
14 and whether the -- and the questioning related to the witness'
15 compliance with the subpoena. The objection is overruled. It
16 does go to credibility.

17 And again, viewing it in the context, I've had that
18 witness appeared live in court. I would have expected and
19 would have -- would have allowed questions regarding the
20 compliance if someone had been issued a subpoena to appear at
21 trial any questions regarding their compliance with that
22 subpoena and whether or not they -- they brought documents
23 that were required by the subpoena would -- would have been
24 allowed by the Court. So the objection is overruled.

1 The -- and same objection in Lines -- Page 1 -- 183,
2 Line 12 through 184, Line 17, similar objection as -- as to
3 relevance, the same ruling, same principle. So the objection
4 is overruled.

5 The objection at Page 216, Line 9, through 217, Line
6 4, talking about hotel stays, that -- and -- and the -- the
7 objection is speculation. That objection is sustained.

8 The next objection at Page 225, Line 5, through 226,
9 Line 13, the objection as to speculation, that objection is
10 sustained as well, although I did -- I did note as I examined
11 the prior pages of testimony that did -- did come into the
12 record by way of my review, it -- it -- there are some areas
13 that it intended to demonstrate the -- the witness was being
14 somewhat evasive during that time.

15 The next objection at Page 234, Lines 11 and 12, as
16 being non-responsive, that objection is sustained. The
17 objection at Page 264, Line 23, to Page 265, Line 2, the
18 objection as to speculation, that objection is sustained.

19 With respect to the exhibits, again, I -- I do need
20 those to be provided. And it's something that can be
21 addressed at the next hearing. Exhibits 3 through 14 were
22 objected to because they were discussed during the deposition
23 which I am inclined to sustain that objection to the extent
24 the -- the Plaintiff can make an offer when we come back in

1 May to address that -- that issue, the fact that they weren't
2 -- the exhibits weren't discussed during the deposition.

3 The objection as it relates to Exhibit 15, the
4 subpoena, that's overruled. It's not uncommon for the Court
5 to see those subpoenas, especially if there is an issue as to
6 compliance with a subpoena. And so I would accept that
7 typically if that witness appeared live. I -- I would allow
8 the subpoena to be marked. So that objection is overruled.

9 Exhibit 16 which are offered as photos of the
10 commitment ceremony, that objection is overruled. Exhibits 17
11 and 18 which are the IMBD printouts and the objection as that
12 it lacks foundation, that objection is sustained. And the
13 objection -- the objection as to Exhibits 19 and 20, these are
14 discs that include information provided by Ms. Khapsalis-Kogod
15 during her deposition.

16 And again, the -- the objection relates to the fact
17 that they -- they were not individually discussed during the
18 deposition. So again, that's similar to Exhibits 3 through
19 14. If they weren't discussed, I would be inclined to sustain
20 as lacking foundation, but I will allow the Plaintiff to make
21 an offer when we've come back as it relates to those exhibits.

22 The next deposition is that -- for purposes of our
23 review today is the deposition of Jennifer Crut (ph) Steiner.
24 The objection at Page 23, Line 4, through Page 30, Line 2,

1 objection as to relevance, it's overruled. It's relevant to
2 the timing of -- of meeting and juxtaposition with the status
3 of the parties' relationship, but I do sustain the objection
4 as to Pages -- Page 27, Line 10, through Page 28, Line 12.

5 The next objection is Page 32, Line 15, through Page
6 33, Line 17. The objection is as to relevance. The -- the
7 testimony between Page 32 and 23 and -- and Page 33, Line 17,
8 is sustained as being asked and answered. The prior portion,
9 32 -- Page 32, Line 15 through Page 32, 23, is an objection on
10 relevance. Que -- the question relates to are you married to
11 Ms. Crut Steiner. And that -- that again is another question
12 -- well, where I will allow the Plaintiff to make an offer. I
13 don't find it's relevant on its face and I would be inclined
14 to sustain it, but I will give the Plaintiff the opportunity
15 to provide an offer as to the relevance of Ms. Crut Steiner's
16 martial status.

17 The objection as to -- the next objection, Page 38,
18 Line 13, through Page 42, Line 13, objection as to relevance,
19 yeah, it's overruled as to that aspect, but there -- there
20 wasn't much that I gleaned from that.

21 The objection -- next objection, Page 42, Line 25,
22 through Page 44, Line 10, as to relevance, the objection is
23 overruled.

24 The objection at Page 83, Line 2, through Page 89,

1 Line 25, objection as to relevance, it's overruled. It goes
2 to credibility. As to the exhibits, I believe those are all
3 the remaining objections. Exhibits -- objection as to Exhibit
4 1 which is the subpoena, that's overruled. And objection as
5 to Exhibit Number 2 which is Defendant's motion, that's
6 overruled as well. Those are issues that are germane to the
7 issues as to -- as it relates to credibility.

8 The next deposition is the deposition of -- of
9 Patricia Murphy and just -- I believe two objections. Page
10 76, Line 22, through 94 -- Page 94, Line 21, objection as to
11 relevance, the objection is overruled. An objection at Page
12 90, Line 1, through Page 96, Line 19, was an objection, and
13 that appears to have been a discussion between Plaintiff's
14 Counsel and the witness' Counsel, Mr. Bailey, that objection
15 is sustained.

16 MR. MARKS: So it's -- it's Page 90, Line 1 through
17 Line 19?

18 THE COURT: Is that the last one I just read?

19 MR. MARKS: Yeah.

20 THE COURT: Yeah. Yes.

21 MR. MARKS: Through Line 19 on the same page.

22 THE COURT: No, Line 19 on Page 96.

23 MR. MARKS: Oh, okay.

24 THE COURT: I believe it -- it spans that -- all of

1 those pages.

2 MR. MARKS: Okay. Thank you, Your Honor.

3 THE COURT: Let me just check. I think that is --
4 were there any depositions I missed?

5 MR. MARKS: There were -- we had objections to
6 Patricia Murphy's exhibits.

7 MS. YOUNG: Exhibit 2 to that depo.

8 MR. MARKS: Exhibit 2 to that depo.

9 THE COURT: Oh, let me -- let me check my notes.

10 (COUNSEL CONFER BRIEFLY)

11 MR. MARKS: It's a subpoena duces tecum, so I'm
12 assuming consistent --

13 THE COURT: It would be the same.

14 MR. MARKS: -- with your rulings.

15 THE COURT: Right.

16 MR. MARKS: It's overruled.

17 THE COURT: I would overrule that objection.

18 MR. MARKS: And I --

19 THE COURT: Yeah.

20 MR. MARKS: -- believe Your Honor we have an
21 objection to one of Mitchell's exhibits. We're checking our
22 notes.

23 MS. YOUNG: So there were nine exhibits to Mitchell.

24 THE COURT: Right. Yeah, Patricia's -- it was

1 Exhibit 2, that objection as it relates to the subpoena. And
2 you said Mitchell? Oh, that's right. And -- and on -- on
3 those -- and those relate to -- it's the same area of --

4 MR. MARKS: Right.

5 THE COURT: -- the -- the dep -- the -- the
6 question, so --

7 MR. MARKS: Right.

8 THE COURT: -- I -- I have not reviewed those and
9 that's similarly -- the -- the -- I'll allow the Plaintiff --
10 I'm --

11 MR. MARKS: You reserve.

12 THE COURT: I'm inclined to sustain the objection,
13 but I am reserving that and giving the Plaintiff the
14 opportunity to make an offer as to why those exhibits --

15 MR. SMITH: All right.

16 MR. MARKS: That's fine.

17 THE COURT: -- are -- are relevant.

18 MS. VARSHNEY: Your Honor, what's the exhibit number
19 on that?

20 THE COURT: That is Exhibits 1 and 2.

21 MS. VARSHNEY: Okay.

22 THE COURT: There was no objection as to Exhibits 3
23 and 9. So I believe that covers all of the deposition
24 transcripts. All right.

1 MR. MARKS: Your Honor, we had a couple of issues
2 that I would like to -- to allow us to move forward if I can
3 have the floor. Since this is going to obviously draft on for
4 awhile and there's sufficient monies in the account, in fact,
5 my client believes he has earned another million dollars worth
6 of community through his handling of the Devita sale that he
7 explained at trial where he held the stock, because his stock
8 was so low that, you know, the community's benefit --
9 benefitted over -- since trial to another a million dollars.

10 So he would like that they each take another
11 2,000,000 out of the accounts so they can go on with their
12 life. There's more than enough money even if they want every
13 single issue, it's not going to affect what's there. There
14 is, you know, millions of dollars there. I don't -- I call
15 Mr. Smith about it. I don't think he has a good reason to not
16 agree, but he didn't want to agree. So I would like that to
17 happen, if possible.

18 THE COURT: Okay. Mr. Smith?

19 MR. SMITH: But we -- we've already distributed
20 2,000,000. We just didn't see the reason for it. I mean,
21 when the parties have \$2,000,000 in a bank account, we're not
22 quite sure what the -- the urgency is. I understand Counsel
23 is arguing in terms of that there may be sufficient money to
24 cover it.

1 THE COURT: Well, let me ask you. Do you -- do you
2 see any -- is there a downside that -- that you see?

3 MR. SMITH: The only thing that we were concerned
4 about is where it was taken out and how and one of those
5 questions arises from where the stock is and how the stock is
6 being handled. I understand it and I don't know -- I think
7 this is another position that Mr. Marks is going to take today
8 and it kind of all goes together and that is that he didn't
9 want to provide additional information from the account
10 statements and I didn't really --

11 MR. MARKS: That's not true.

12 MR. SMITH: -- quite understand that.

13 MR. MARKS: I'm going to provide --

14 MR. SMITH: Oh, maybe I --

15 MR. MARKS: -- additional --

16 MR. SMITH: Maybe I --

17 MR. MARKS: I'm -- I'm not -- that's just not true.

18 MR. SMITH: Well, but that you indicated that.

19 MR. MARKS: That's -- it's not true that I wouldn't
20 -- I was going to ask the Court what the Court wanted, but the
21 February statement I'm going to provide, there's no problem.

22 MR. SMITH: Okay. Well, these statements are all
23 contained in community property at this time, all of them,
24 every single one. Nobody is suggesting in --

1 THE COURT: Right.

2 MR. SMITH: -- any of the trials, so --

3 MR. MARKS: Then you'll get all those.

4 MR. SMITH: Okay, well that's -- that was the --

5 MR. MARKS: The issue is whether they should be

6 exhibits and I thought we should ask the Court what the Court

7 wanted. It's two different apples and oranges. In other

8 words, anything with her name on it or any community account,

9 they should have all the information.

10 The issue is should those statements now a month --

11 THE COURT: Become exhibits.

12 MR. MARKS: -- or six weeks later somehow become

13 exhibits and I wanted the Court's guidance because I don't

14 think after the evidence is over you just willy-nilly --

15 THE COURT: Start providing documents.

16 MR. MARKS: -- start providing exhibits unless you

17 ask the Judge. So I -- I told Mr. Smith that was a separate

18 issue. In other words, these parties have 40,000,000 --

19 THE COURT: Oh, listen -- well, listen. Listen. I

20 -- I don't have a problem with that.

21 MR. MARKS: Let's take each issue separately,

22 because we never -- you know, we can't get --

23 THE COURT: Well --

24 MR. MARKS: -- things accomplished.

1 THE COURT: I --
2 MR. MARKS: They are not --
3 THE COURT: Listen.
4 MR. MARKS: -- connected.
5 THE COURT: I think it -- and -- and the gist of
6 what I think we're developing a common understand of is that
7 the -- the absolute -- the information absolutely should be
8 provided, but you're right whether or not I need that marked
9 as an exhibit. I don't know that I need that. And so I --
10 MR. SMITH: Your Honor, the -- the -- I think the
11 issue that he's raising has to do with the idea that
12 everything stops on the 26th. And so as we indicated through
13 trial, I mean, both our pretrial memo, at trial --
14 THE COURT: Right.
15 MR. SMITH: -- questions of trial, we were concerned
16 about money continuously being expended from the accounts
17 right up to the date of trial. And the Court has made the --
18 the ruling that the 26th is the cutoff date. We just want --
19 THE COURT: Right.
20 MR. SMITH: -- the information up through the 26th
21 to be included as part of the overall --
22 THE COURT: Right.
23 MR. SMITH: -- determination.
24 THE COURT: And I would expect that to be exchanged.

1 MR. MARKS: But Judge, I have a question. Because
2 we're now -- and there is -- what keeps happening is I have
3 point A and then his point C. Let's come now to Mr. Smith's
4 point and we'll come back to my point. You try cases all the
5 time. You usually use the last statement. So if we're in
6 trial from the 25th or 22nd to the 26th, we use the January 31
7 statements and we submit. It's unusual to then say in March
8 or April you go back and supplement so the Court has the 26th
9 date. If that's what the Court wants which I think is unusual
10 in the hundreds if not thousands of cases we've all tried
11 because there has to be an end and the end, we use like the
12 January 31 statements, are you asking everyone to now that we
13 are past February 26th go back and redo it? I think that's
14 duplicitous and creates more work.

15 THE COURT: Well, no. I -- I --

16 MR. MARKS: They -- people weren't cross examined on
17 it. I don't think that that's the appropriate way -- you
18 know, way you do things.

19 MR. SMITH: Well, look. The -- the -- what you had
20 indicated was and what we had indicated was that this should
21 be through the date of the entry of the decree, but the Court
22 can on the 26th understanding there are additional issues like
23 these that we're addressing now to handle.

24 And so as a matter of fairness, I think the Court

1 just said look, we're going to cut it up on this day. And
2 we're just asking that that be the ruling, that a cutoff on
3 that day -- the information is -- we're talking about a few
4 weeks of information. It's not going to be tremendously
5 significant unless we find out through those February
6 statements that there really was substantial expenditures and
7 we don't know --

8 MR. MARKS: So why don't we do it this way?

9 THE COURT: -- because we don't have those
10 statements.

11 MR. MARKS: Why don't we do it this way? Why don't
12 we submit them to them and when we come back or prior to
13 coming back, if he thinks it's so significant that essentially
14 we're, you know, adding evidence, that would be like a motion
15 to reopen and add evidence. I don't want through the back
16 door all the numbers we worked on changed. We spent so much
17 time --

18 THE COURT: Yeah.

19 MR. MARKS: -- and effort getting the numbers to a
20 pretty close --

21 THE COURT: Well --

22 MR. MARKS: -- call, then he's going to say I don't
23 think it's going to change. I think everything --

24 THE COURT: Well --

1 MR. MARKS: -- is in --

2 THE COURT: Here --

3 MR. MARKS: -- the order.

4 THE COURT: Here's -- here's how I'm going to define
5 the issue, because one -- one thing I thought about and at
6 some time it somewhat dovetails into how I ultimately map this
7 out, understanding that we have an additional hearing on the
8 real estate. My intent is to -- to give you a deadline and we
9 don't need to establish that today. We can talk about that on
10 -- on May 4th to -- to submit some closing briefs.

11 MR. SMITH: Right.

12 THE COURT: What I would expect, and this is what I
13 thought about, I'm -- I'm going to think about a page
14 limitation in terms of the closing brief, but I would expect
15 that you each are going to attach your marital balance sheets
16 as an exhibit. I don't have a problem with exhibits being
17 attached and we can talk about the scope of those exhibits.
18 Again, I don't want to be -- I -- I already have a volume of
19 exhibits. So really what I'm looking at is give me the
20 updated MBS. And I do view the date that I pronounced you
21 divorced, that's -- that's my line of demarcation.

22 So in a case of this magnitude, I would expect and I
23 would define -- define everything as that is the end date.
24 That's the end date for the -- the value of the assets. And

1 so I would expect information to be exchanged showing values
2 up to that date. And I -- and so the bottom line is I -- I
3 somewhat anticipate that -- that I'm going to receive MBSes
4 that may be slightly different. I don't expect significant
5 changes, but -- and to the extent that I need an updated
6 statement, I -- I can cure that. I don't --

7 MR. MARKS: Well, why don't we --

8 THE COURT: I don't have a problem with that.

9 MR. MARKS: -- exchange them and we can have further
10 discussion in --

11 THE COURT: And that's fine.

12 MR. MARKS: -- May, because you have all these
13 exhibits. What kind of record will it be if account number
14 one, you know, whatever account they had, Wells Fargo. The
15 evidence at trial and the evidence in the exhibits says a
16 million dollars. And then they attach something, a million
17 fifty. It's going to be an accounting nightmare. I'm saying
18 --

19 THE COURT: And -- and I agree.

20 MR. MARKS: -- forget the 50, but I think the
21 supreme court or whoever looks at this, there should be a
22 complete record of the exact numbers not by way of just --

23 THE COURT: Well, let --

24 MR. MARKS: -- a brief --

1 THE COURT: -- let me --
2 MR. MARKS: -- that you don't --
3 MR. SMITH: But I --
4 THE COURT: -- let me put it this way. I -- I don't
5 -- what I don't want to see is -- is you're right. I don't
6 want to see all of a sudden I have an MBS where every line
7 item is different from -- from not only the prior MBS, but all
8 of -- the entire record, all of the evidence that's come in
9 and we need a completely new exhibit book.
10 MR. SMITH: Yeah.
11 MR. MARKS: And one where --
12 THE COURT: But if there have -- has been -- and --
13 and we can talk about what is a material change.
14 MR. MARKS: And -- and --
15 THE COURT: I -- I don't know.
16 MR. MARKS: And Judge, maybe one way in May or in a
17 subsequent hearing is the undisputed monies. Again, I think
18 it dovetails into what I'm talking about. The more undisputed
19 monies are divided. You're not making rulings to the penny
20 that could be reversed or wrong. Those can be divided and
21 we're left with only the essential rulings you need to make,
22 because as I pointed out in my opening in spite of all the
23 huffing and puffing here, 90 percent of the assets are agreed
24 to and the parties should be able to divide as long as the

1 Plaintiff is protected and if they prevail on -- on their
2 issue, there's money.

3 THE COURT: Right.

4 MR. MARKS: And that could avoid a massive --

5 THE COURT: Well --

6 MR. MARKS: -- accounting job for a year.

7 THE COURT: You know what, I'm -- I'm going to order
8 that each side that you do a distribution of a million dollars
9 on each side.

10 MR. MARKS: Okay.

11 THE COURT: That Counsel communicate as to exactly
12 where that's going to come from.

13 MR. MARKS: Okay.

14 MR. SMITH: That's the concern.

15 THE COURT: And -- and that's -- that's where I
16 expect the MBS to look slightly different, because not only
17 today, but I think at the conclusion of our --

18 MR. MARKS: Right, there was two.

19 THE COURT: -- trial there was a --

20 MR. MARKS: Right.

21 THE COURT: -- distribution.

22 MR. MARKS: Sure.

23 THE COURT: So I'm going to need -- I'm going to
24 need some guidance to know --

1 MR. MARKS: And we can asterisk it and --
2 THE COURT: -- exactly where it came from and --
3 MR. MARKS: Right. And we can asterisk it that
4 monies came out --
5 THE COURT: Right.
6 MR. MARKS: -- pursuant to court order.
7 THE COURT: But I -- I -- my expectation is that
8 you're going to talk to each other and --
9 MR. MARKS: Sure.
10 THE COURT: -- determine exactly where that --
11 MR. MARKS: Okay.
12 THE COURT: -- money is going to come from.
13 MR. MARKS: Okay.
14 MR. SMITH: But --
15 MR. MARKS: I had a couple of other issues.
16 MR. SMITH: Let me just make the -- one last comment
17 on this issue is we'll make it easy in terms of record and
18 we'll make the technical request that the evidence be allowed
19 through February 26th. That way you have a record of that. We
20 can hear it on May 4th. We'll get that filed in the next few
21 --
22 THE COURT: Okay.
23 MR. SMITH: -- days, that way there's no -- I just
24 don't want some technical objection made that somehow the

1 numbers are not correct.

2 MR. MARKS: What do you mean filed by?

3 MR. SMITH: Well, but as you the one who raised it

4 --

5 MR. MARKS: What do you mean filed?

6 MR. SMITH: -- that there needs to be some motion

7 regarding the evidence submitted between the time of trial and

8 the 26th. So we'll do that and the Court --

9 MR. MARKS: I'm accepting the Court's comment --

10 THE COURT: Okay.

11 MR. MARKS: -- subject to exchange that we don't

12 need a motion, but if there's objections or some legal issue,

13 we can either argue it on May 4th or you'll tell us how you

14 want us to handle it. Why don't we exchange first? I'm not

15 saying --

16 THE COURT: We'll exchange.

17 MR. MARKS: -- he needs to file --

18 THE COURT: I --

19 MR. MARKS: -- a motion.

20 THE COURT: There --

21 MR. SMITH: Okay.

22 THE COURT: -- may not be an issue there.

23 MR. MARKS: Yeah.

24 MR. SMITH: Okay.

1 THE COURT: I -- I don't know.
2 MR. MARKS: There may not be an issue.
3 THE COURT: I don't know.
4 MR. MARKS: I don't think --
5 MR. SMITH: I hope not.
6 THE COURT: But -- but exchange the information.
7 MR. MARKS: But we're making a record that you're
8 requesting --
9 THE COURT: Okay.
10 MR. MARKS: -- us to do it as part of the court
11 record --
12 THE COURT: Okay.
13 MR. MARKS: -- now. Okay.
14 THE COURT: Okay.
15 MR. MARKS: The next issue that we had was our
16 understanding is the Plaintiff, you know, bought a new home.
17 They put up Lake Las Vegas for sale.
18 THE COURT: Right.
19 MR. MARKS: They just got that done I think
20 yesterday. Certain furniture --
21 THE COURT: Putting it on the market or --
22 MR. MARKS: Yeah.
23 THE COURT: Was there a --
24 MR. MARKS: Put it on the market.

1 THE COURT: Oh, okay.

2 MR. MARKS: I believe she took furniture out of Lake
3 Las Vegas. We initially thought it could be sold furnish.
4 She took certain furniture out. We sent a letter or an email
5 saying hey, we need to know what you took out because they're
6 contending the furniture he bought is part of, you know, the
7 alleged community waste on his end if she's getting furniture.
8 We need to at least know what it is so we can decide what's
9 the value or look at it or how that should be evenly be split.
10 So I think we need to be able to accomplish that prior to the
11 May 4th.

12 MR. SMITH: This is such an amazing nonissue. We
13 had given --

14 MR. MARKS: Everything is --

15 MR. SMITH: -- notice -- we've given --

16 THE COURT: But let me hear from Mr. Smith.

17 MR. SMITH: -- notices to Dennis through direct
18 emails from Gabrielle what do you want from the home, what do
19 you want from the home, what do you want from the home.
20 Here's the -- the -- when we're going to, you know, stage the
21 home, you're -- no response whatsoever.

22 The next thing we get is we get a -- a note from Mr.
23 Marks saying oh, you've given away all the furniture. I mean,
24 truly you can't sit back and do nothing, expect Ms. Kogod to

1 do all of the work necessary to get this home for sale and get
2 the furniture situated and -- and clean out the storage
3 spread, all the things that she invited him to participate in
4 and when she's done all those things say oh, you know, by the
5 way, I may have been interested in some of those things and
6 therefore I want some sort of compensation for that. You --
7 you can't do that. And I think the evidence would be the
8 email -- the exchanges between the parties and how diligent
9 that Ms. Kogod was in trying to get information from Mr. Kogod
10 as to these things.

11 So I'm happy to submit the emails prior to the next
12 hearing to address this furniture issue, but really this is in
13 our view a nonissue.

14 THE COURT: All right.

15 MR. MARKS: Your Honor, this is not true. As you
16 recall, Mr. Kogod was immediately the week after trial having
17 his hip replacement and surgery. It's a pretty serious
18 surgery. He was hospitalized for four or five days.
19 Everything in this case of significance was through Mr. Smith
20 and myself. The parties as you know weren't, you know,
21 communicating greatly. The idea that while he was in the
22 hospital having hip replacement surgery, she was emailing him
23 what do you want out of the storage bin and what do Yes.
24 outburst want out of the house and somehow that's a waiver in

1 a case of this magnitude. The idea that Counsel would even
2 propose that to the Court whenever he penny -- I get a letter
3 or email from Mr. Smith is preposterous.

4 THE COURT: Well, have you -- have you --

5 MR. MARKS: All I ask for --

6 THE COURT: -- put together a list of --

7 MR. MARKS: I wanted a list of what she took to
8 determine whether that was of significant value to get someone
9 to appraise.

10 THE COURT: Well, and -- and I can address that --

11 MR. MARKS: And the remaining furniture --

12 THE COURT: -- but --

13 MR. MARKS: -- in the house.

14 THE COURT: -- are -- are there items that Mr. Kogod
15 desires from that home?

16 MR. MARKS: He hasn't been in the home as you know
17 in X years. He would have to go there and decide. He hasn't
18 been there and he's -- he's walking still with a cane.

19 MR. SMITH: The -- the --

20 MR. MARKS: So he would have to have the ability to
21 do that.

22 MR. SMITH: Just so you know, the evidence will show
23 that Mr. Kogod specifically first of all communicated
24 regularly with Gabrielle. So he may have had a hip operation

1 and I'm certainly sympathetic to that position, but he
2 communicated. He -- he was on his -- his -- it was his leg
3 and not his hands and brain. So he texted and communicated
4 with Ms. Kogod. And one of the things that you'll find in
5 these -- these communications is him specifically saying he
6 doesn't want anything from the storage unit.

7 MR. MARKS: The storage unit.

8 MR. SMITH: That's -- well, that was all the info --
9 that's all the stuff that --

10 MR. MARKS: I'm talking about the house.

11 MS. CIOFFI-KOGOD: I didn't take things from the
12 house.

13 THE COURT: Well, listen.

14 MR. SMITH: We didn't take anything from the house.

15 MS. CIOFFI-KOGOD: I took things from the --

16 MR. SMITH: I --

17 MS. CIOFFI-KOGOD: -- storage unit and not from the
18 house.

19 THE COURT: Nothing from the house?

20 MR. MARKS: So the house --

21 MS. CIOFFI-KOGOD: No.

22 MR. MARKS: -- is still there.

23 THE COURT: Okay. That's what --

24 MR. MARKS: And are they selling it --

1 THE COURT: That's what she's indicating.
2 MR. MARKS: -- then furnished?
3 THE COURT: Okay.
4 MR. SMITH: Yes.
5 MS. CIOFFI-KOGOD: It's -- absolutely.
6 MR. SMITH: As a matter of fact --
7 MS. CIOFFI-KOGOD: We're taking --
8 MR. SMITH: And -- and --
9 MS. CIOFFI-KOGOD: -- photos of it which if he --
10 MR. MARKS: Could we get a list of what they took
11 out of the storage unit?
12 MS. CIOFFI-KOGOD: No.
13 THE COURT: But he's indicated he's not
14 interested --
15 MS. CIOFFI-KOGOD: It was boxes --
16 THE COURT: -- in anything.
17 MS. CIOFFI-KOGOD: It was --
18 MR. KOGOD: I don't care about the storage unit.
19 I'm -- I'm trying to figure out the value of the -- because at
20 some point to come to Las Vegas and move it back to California
21 --
22 MR. MARKS: Which one -- left the --
23 MR. KOGOD: -- the cost -- the furniture. I -- I
24 don't care about the (indiscernible).

1 MS. CIOFFI-KOGOD: You don't want it.
2 MR. MARKS: So the furniture in the house is intact.
3 THE COURT: Is staying there.
4 MS. CIOFFI-KOGOD: The furniture in the house is
5 there. It's going to be photographed by next week, Your
6 Honor.
7 MR. MARKS: Okay.
8 MS. CIOFFI-KOGOD: I'm sorry.
9 THE COURT: By the realtor and you can -- and I
10 don't need to see it.
11 MS. CIOFFI-KOGOD: For the listing.
12 MR. MARKS: Okay.
13 MS. CIOFFI-KOGOD: Absolutely.
14 MR. MARKS: And we sent a letter --
15 MS. CIOFFI-KOGOD: Yes.
16 MR. MARKS: -- to --
17 THE COURT: Okay.
18 MR. MARKS: -- that effect on March 16th --
19 THE COURT: So --
20 MR. MARKS: -- and got no response.
21 THE COURT: We've -- -- we've --
22 MR. MARKS: The next --
23 THE COURT: -- resolved that issue.
24 MR. MARKS: Okay. The next issue is our -- the

1 expenses for Lake Las Vegas. It would seem to mean they --
2 they're minimal, his HOA fees. There's some other fees that
3 they should be equally divided between the parties.

4 MR. SMITH: We've -- we've never taken a position
5 alternative that you even --

6 MR. MARKS: Okay.

7 MR. SMITH: Judge, you've --

8 MR. MARKS: Fine.

9 MR. SMITH: -- ruled on that. You said after --

10 THE COURT: I think we talked --

11 MR. SMITH: -- the 26th.

12 THE COURT: -- about at the end.

13 MR. MARKS: Okay. Because my client --

14 THE COURT: Yeah.

15 MR. MARKS: -- tried to get an account where they
16 each put in some money.

17 MR. KOGOD: Okay. What -- what I ask is the Chubb
18 homeowner's bill came and given that there's no more funding
19 of that account, the balances are about \$3,000 today. There's
20 an HOA fee coming up before the house is sold. There's a golf
21 course membership which just hit and there's a Chubb Insurance
22 homeowner's bill that will exceed the balance. My
23 recommendation is we each put in \$5,000 just to fund it to get
24 through a fill cycle that these are -- these are a hundred

1 percent expenses tied to Lake Las Vegas.

2 THE COURT: Okay. Listen.

3 MR. KOGOD: And since my paycheck doesn't go there
4 anymore, there's no funding mechanism. I -- I merely
5 suggested we each put in 5,000 or whatever the number just to
6 get us through the next quarter to see how long the see is
7 going to take.

8 MR. SMITH: Ms. Kogod can address it.

9 THE COURT: All right.

10 MS. CIOFFI-KOGOD: Your Honor, when I have been
11 responding to Mr. Kogod's emails, I respond and then I don't
12 hear anything back. What he did was if I'm looking at the
13 account statement correctly is that his last paycheck --
14 paycheck -- paycheck and expense reimbursements that would
15 have been up through the date of trial, he moved them
16 prematurely. They did not go into the account that was our
17 account that we were using for expenses. So he's continued to
18 deplete that account down --

19 THE COURT: Is that --

20 MS. CIOFFI-KOGOD: -- to almost --

21 THE COURT: Is that the 6446 account

22 MS. CIOFFI-KOGOD: Correct.

23 MR. MARKS: Right. But that's --

24 MS. CIOFFI-KOGOD: Down to --

1 MR. MARKS: -- not correct, Judge.

2 MS. CIOFFI-KOGOD: -- almost nothing. And I have
3 responded and said why don't we make a plan as to how we're
4 going to do this rather than every time something hits you say
5 we need to do this now and I need more information to see what
6 are you talking about, where is that coming from.

7 The last email was we need to put \$10,000 into an
8 account because this is going to hit and I said can we come up
9 with a plan and I will provide the emails. My attorney has
10 them. I haven't -- he just -- he responds to things and then
11 just stops responding. I don't know if it's because he's not
12 feeling well or what, but we are communicating back and forth
13 until then he stops and then the issue isn't answer.

14 THE COURT: Well, listen. And -- and I -- I -- this
15 was addressed I believe at the last -- at the conclusion of
16 our proceeding -- our trial proceedings and the understanding
17 was that those -- and that the Plaintiff hasn't taken a
18 contrary position that those expenses related to the Miramonte
19 home should be divided --

20 MR. MARKS: Okay. So then she'll --

21 THE COURT: -- between the parties.

22 MR. MARKS: -- put some money in and then he'll be
23 clear on what needs to be paid isn't --

24 THE COURT: But whatever mechanism, but I think you

1 -- I think you should communicate how you're going to work
2 that, but the bottom line is that it should be divided
3 equally.

4 MR. MARKS: All right. There's a golf membership --
5 MR. KOGOD: \$5,000 each --
6 MR. MARKS: Okay.
7 MR. KOGOD: -- (indiscernible) us through --
8 MR. MARKS: Can we put five each then and --
9 THE COURT: Is there any objection --
10 MR. MARKS: -- we'll get them the --
11 THE COURT: -- to just putting 5,000?
12 MR. MARKS: -- what they need.
13 MR. SMITH: No.
14 THE COURT: Okay.
15 MR. SMITH: No objection.
16 MR. MARKS: Okay.
17 THE COURT: All right.
18 MR. MARKS: They each have life and health insurance
19 on the other, like double cover. Since the February 26th date
20 was the cutoff date, are they allowed to each cancel their
21 others? Meaning he has health insurance through his job and
22 secondary with Plaintiff. Plaintiff apparently has health
23 insurance with her job.
24 THE COURT: Health insurance?

1 MR. MARKS: And they each have --
2 MS. CIOFFI-KOGOD: If finding -- if -- if this is
3 considered a life event, then I thought I need to supply
4 something to my --
5 MR. MARKS: We're going to ask the --
6 MS. CIOFFI-KOGOD: -- company --
7 MR. MARKS: -- Court --
8 MS. CIOFFI-KOGOD: -- if I'm making a --
9 MR. MARKS: -- for a court order to allow them to
10 cancel their health --
11 MS. CIOFFI-KOGOD: This is the first I've heard.
12 MR. MARKS: -- and life insurance.
13 MS. CIOFFI-KOGOD: I have no objection if Mr. Kogod
14 wants to do that.
15 MR. MARKS: Okay.
16 THE COURT: Well, it -- if -- if it's stipulated,
17 that's one thing. Is -- is there any objection that you
18 basically -- you each -- what I'm hearing -- this is health
19 insurance.
20 MR. MARKS: And they have each life on the other's
21 life and what we're suggesting is February 26th was kind of
22 the cutoff date since the decree may not be months away.
23 Normally you would have to show your employer --
24 THE COURT: Well --

1 MR. MARKS: -- a court --
2 THE COURT: -- I under --
3 MR. MARKS: -- order.
4 THE COURT: Well, I understand that's a cutoff date,
5 but legally the divorce isn't final until the decree is
6 entered.
7 MR. MARKS: I understand.
8 THE COURT: What's -- what's the Plaintiff's
9 position?
10 MR. MARKS: They each have insurance through their
11 employer.
12 MR. SMITH: What's the -- what's the -- and that's
13 the same account with his?
14 MS. CIOFFI-KOGOD: Yes.
15 MR. SMITH: All right. Ms. Kogod raised a -- a very
16 simple issue and that is that there is an actual savings
17 account associated with his health insurance. It should be
18 divided other than that. We don't have a problem.
19 THE COURT: Okay. It's a health savings account?
20 MR. MARKS: Okay. So it's 1500. My client will
21 write.
22 THE COURT: With that, then each party --
23 MR. MARKS: Then --
24 MR. SMITH: Yeah. Each party.

1 THE COURT: -- each party maintains their own
2 insurance. We divide the HSA account and --
3 MR. MARKS: And -- and then I'll --
4 THE COURT: Okay.
5 MR. MARKS: And what about life insurance? Can they
6 cancel --
7 THE COURT: What's --
8 MR. MARKS: -- each other?
9 THE COURT: What's Plaintiff's position in terms of
10 life insurance?
11 MR. SMITH: Yeah, I don't think there are any -- are
12 there any value --
13 MS. CIOFFI-KOGOD: You're talking about the --
14 MR. SMITH: -- to the life insurance policies?
15 MS. CIOFFI-KOGOD: -- work related --
16 MR. KOGOD: I -- I have a --
17 MR. MARKS: The work related term.
18 MR. KOGOD: I have a -- I have a Term Life through
19 my work that Gabrielle sees --
20 MR. MARKS: Just the Term Life, Term Life.
21 MR. SMITH: The Term Life, no problem.
22 THE COURT: No objection to --
23 MR. SMITH: No objection.
24 THE COURT: Okay.

1 MR. MARKS: There was a golf course non-equity
2 membership out at Lake Las Vegas. No one's using it. My
3 client just wanted to terminate. It's -- it can't be sold.
4 It can't be givable.
5 THE COURT: No objection?
6 MR. SMITH: No objection.
7 MS. CIOFFI-KOGOD: No objection.
8 THE COURT: Okay.
9 (COUNSEL AND CLIENT CONFER BRIEFLY)
10 MR. MARKS: Right. So I'll prepare a court order on
11 the insurance that they have that the Court is -- by
12 stipulation, there will be a court --
13 THE COURT: Okay.
14 MR. MARKS: -- order that they're each cancelling
15 each other's --
16 THE COURT: Right. I recognize --
17 MR. MARKS: -- insurance, so --
18 THE COURT: -- that that is a stipulation. The
19 Court will sign off on the order.
20 MR. KOGOD: To their employer.
21 MR. MARKS: Okay. I think that covers everything on
22 my list of house --
23 THE COURT: Okay.
24 MR. MARKS: -- keeping. And I appreciate the Court,

1 you know, hearing those. And I'll prepare the order and I'll
2 send it to opposing Counsel.

3 THE COURT: All right.

4 MR. SMITH: So we've got the updated statements,
5 right?

6 MS. VARSHNEY: Right.

7 MR. SMITH: Okay. So there is -- just -- so we put
8 this on the record, there is a -- there is a tax refund
9 apparently indicated on the parties' extension of 685,534 and
10 the agreement is that will be divided evenly. I believe the
11 80,000 for the California taxes has already been paid.

12 MR. KOGOD: No, it -- it hasn't.

13 THE COURT: Well --

14 MR. KOGOD: It needs to be paid by April 16th. I
15 was waiting til the last day rather than sell their accounts
16 --

17 MR. SMITH: Oh, okay.

18 MR. MARKS: Is there a refund?

19 MR. SMITH: So we -- we don't have any problem that
20 -- from that --

21 MS. CIOFFI-KOGOD: Excuse me.

22 MR. SMITH: Yeah?

23 MS. CIOFFI-KOGOD: But the money did go into the
24 account that you're going to use to pay it from. I saw that

1 on the UBS.

2 MR. KOGOD: Nothing's changed yet unless I had moved
3 it.

4 MS. CIOFFI-KOGOD: I --

5 MR. KOGOD: All I did was verify account number to
6 make sure that we could go on it because they won't take a
7 check.

8 MS. CIOFFI-KOGOD: So your request for the money to
9 be moved in order to pay that has happened and that money has
10 now been moved into --

11 MR. KOGOD: Okay.

12 MS. CIOFFI-KOGOD: -- that account.

13 MR. SMITH: Okay. And that's why I --

14 MR. MARKS: Taxes are a refund.

15 MR. SMITH: -- represented to 80,000 we understand
16 his -- to being paid. It sounds like it's just been marked to
17 be paid and will be paid --

18 MR. KOGOD: I'm not aware of --

19 MR. SMITH: -- on the 16th --

20 MR. KOGOD: -- any refunds yet.

21 MR. SMITH: -- and we just wanted to confirm --

22 MR. MARKS: Can I interrupt? I'm sorry. Can I
23 interrupt?

24 THE COURT: Well, Def -- Defendant is questioning

1 the refund.

2 MR. MARKS: And -- and he's saying there is no

3 refund. Don't you owe money?

4 MR. KOGOD: All we got -- we -- we did -- we filed

5 for an extension. Our account did another estimate given W-2s

6 and estimated that we would be short on California and made no

7 representation at all whether there is a refund or an

8 additional liability on federal taxes. So if -- I -- I don't

9 have data that suggests you may.

10 MR. SMITH: There's an estimated overpayment on the

11 form tax extension.

12 MR. KOGOD: Of how much?

13 MR. SMITH: You have to -- 685 to 534.

14 MR. KOGOD: Six hundred --

15 MR. SMITH: Well --

16 MR. KOGOD: -- and eighty-five thousand?

17 MR. SMITH: I think -- and yes, 685,000.

18 MR. MARKS: Whatever it is and we'll --

19 MR. KOGOD: Whatever is in --

20 THE COURT: Whatever it is, it should be divided.

21 MR. SMITH: Yeah, I don't think -- I just wanted to

22 confirm that I think that both parties agree that whatever

23 that refund may be it would be divided --

24 THE COURT: Divided --

1 MR. MARKS: But --
2 MR. SMITH: -- by the parties.
3 THE COURT: -- equally.
4 MR. MARKS: But these extensions aren't the same as
5 when you file in October and do your full taxes. They send
6 things --
7 MR. KOGOD: Isn't that --
8 MR. MARKS: -- accountants --
9 MR. KOGOD: I'm sorry, Dan, whatever refund comes,
10 we'll go back to a joint --
11 MR. MARKS: Correct.
12 MR. KOGOD: -- (indiscernible) account.
13 MR. MARKS: But I want Mr. Smith to be clear.
14 Sometimes an accountant will estimate on your extension.
15 THE COURT: No, understood.
16 MR. MARKS: That's not --
17 THE COURT: No.
18 MR. MARKS: -- the same --
19 THE COURT: No, I -- I --
20 MR. MARKS: -- thing as the --
21 THE COURT: I --
22 MR. MARKS: -- full tax return.
23 THE COURT: But no, but I think what's being
24 proposed is that whatever it is, whatever the number is, I

1 don't -- I don't think it's being offered to -- to say this is
2 the amount and this is what has to be paid.

3 MR. MARKS: That's the way I heard.

4 THE COURT: Whatever it turns out being, and it's
5 just an estimate at this point, is going to be divided equally
6 --

7 MR. MARKS: We agree.

8 THE COURT: -- between the parties.

9 MR. MARKS: I just don't want him to count on that
10 money if it turns out later and say there's some nefarious --

11 THE COURT: Well, yeah. It sounds like it's not --

12 MR. MARKS: Some accountants --

13 THE COURT: It's not going --

14 MR. MARKS: -- just --

15 THE COURT: -- to happen until the --

16 MR. MARKS: Right. Til October.

17 THE COURT: They don't make an estimated refund
18 payment I -- I assume like you would be required as a taxpayer
19 to pay an -- pay an estimated tax --

20 MR. MARKS: Correct.

21 THE COURT: -- obligation, unfortunately, so --

22 MR. MARKS: Correct.

23 (COUNSEL AND CLIENT CONFER BRIEFLY)

24 THE COURT: Okay.

1 MR. SMITH: And Your Honor, the -- the last thing
2 was we had asked Mr. Marks and he agreed to provide
3 information as to whether or not a bonus was granted for 2015
4 and what the bonus would be.

5 MR. MARKS: There was no bonus. I'm not sure what
6 more I can --

7 MR. KOGOD: No. No.

8 MR. MARKS: -- my client can say there's no bonus.

9 MR. KOGOD: In -- in the proxy statement which will
10 be coming out in the next 30 to 45 days since I'm a Section
11 16 --

12 THE COURT: Okay.

13 MR. KOGOD: -- and they can verify, it'll be --

14 MR. SMITH: Okay.

15 MR. KOGOD: -- a --

16 THE COURT: Okay.

17 MR. KOGOD: -- 2015 annual bonus and they'll --

18 THE COURT: That's fair enough.

19 MR. KOGOD: -- see a big zero.

20 MR. MARKS: And Judge --

21 THE COURT: Because that was in -- that would have
22 been in March.

23 MR. MARKS: The March meeting.

24 MR. KOGOD: And that was --

1 THE COURT: That March meeting.
2 MR. KOGOD: -- the last week's board meeting the
3 compensation committee approved and the answer was no.
4 THE COURT: Okay.
5 MR. MARKS: Judge --
6 THE COURT: Plaintiff
7 MR. KOGOD: But -- but the documentation will be out
8 with the proxy --
9 THE COURT: Okay.
10 MR. KOGOD: -- which is --
11 MR. MARKS: And --
12 MR. KOGOD: -- an FCC filing.
13 MR. MARKS: In terms of your scheduling, on May 4th,
14 you'll give us a briefing schedule?
15 THE COURT: Yes, I will. We'll talk about a timing.
16 MR. MARKS: Okay.
17 THE COURT: I'm -- I'm open --
18 MR. SMITH: So --
19 THE COURT: -- to give you a sufficient time. We'll
20 talk about the -- the --
21 MR. SMITH: Okay.
22 THE COURT: -- briefs, the lengths of the briefs and
23 the type of exhibits I'm looking at.
24 MR. SMITH: The condos that is now for sale, if it

1 sells in the meantime before we have the appraisers testify, I
2 mean, obviously it seems to me that becomes the price or value
3 of the home. I mean, I -- it's hard to manage a --
4 MR. MARKS: We agree and then we won't --
5 THE COURT: Okay.
6 MR. MARKS: -- and then we'll use that.
7 THE COURT: You don't need that. Yeah.
8 MR. MARKS: We won't do it.
9 THE COURT: Okay. So Mr. Marks, you're going to
10 prepare an order from today and submit that to Mr. Smith?
11 MR. MARKS: I'll prepare one order which is solely
12 on the insurances because the rest of the public doesn't need
13 to know everything --
14 THE COURT: Okay.
15 MR. MARKS: -- else and I'll prepare a separate
16 order with everything else.
17 THE COURT: Okay.
18 MR. SMITH: I -- I just want --
19 MR. MARKS: Do you want us on the rulings? In other
20 words, do you want in the order all those rulings?
21 THE COURT: I -- I don't necessarily need that. I
22 -- I don't. I -- I treat that as part of the record. So for
23 -- for any -- any purposes, any appeal purposes --
24 MR. MARKS: But anything --

1 THE COURT: -- it -- it would be like the -- the
2 witness appeared in trial.
3 MR. MARKS: And you don't need --
4 THE COURT: So you don't need to recite --
5 MR. MARKS: Okay.
6 THE COURT: If you --
7 MR. MARKS: Anything that --
8 THE COURT: -- want to --
9 MR. MARKS: I -- I --
10 THE COURT: -- you can, but --
11 MR. MARKS: Okay. Anything that's --
12 THE COURT: -- I don't need it
13 MR. MARKS: -- public, maybe I would do separate
14 orders so that their -- their companies don't know everything
15 else --
16 THE COURT: That's fine.
17 MR. MARKS: -- about their life.
18 THE COURT: That's fine.
19 MR. SMITH: A couple of housekeeping matters. When
20 we submit because the -- there will be slight changes in the
21 values of the accounts and that it's very likely that we'll
22 include a -- just a brief supplement from -- in part of the
23 closing state of -- from --
24 THE COURT: Closing brief.

1 MR. SMITH: -- Jenny Allen and closing brief, just
2 to account for that, it's not -- it's math, not some new
3 analysis.
4 MR. MARKS: And that's what I don't have to happen.
5 I cannot have them bring Jenny Allen in uncross examined and
6 try to add testimony. And that's exactly what I was trying to
7 avoid --
8 THE COURT: Yeah.
9 MR. MARKS: -- happening.
10 MR. SMITH: It's math --
11 MR. MARKS: -- and to alert you they're going to try
12 --
13 MR. SMITH: We --
14 MR. MARKS: -- to do this and --
15 THE COURT: Listen.
16 MR. MARKS: -- get their accountant to do a closing
17 argument.
18 THE COURT: But --
19 MR. MARKS: I absolutely will not --
20 THE COURT: Well, bef -- before --
21 MR. MARKS: -- believe that's correct.
22 THE COURT: -- I receive anything further like that,
23 I -- I -- I'm going to need to have -- and this morning is not
24 necessarily the time for that, I'm going to need to have a

1 better understanding as to exactly --
2 MR. MARKS: I've heard --
3 THE COURT: -- why --
4 MR. MARKS: -- it's math so many times and then he
5 tried --
6 THE COURT: And that's --
7 MR. MARKS: -- to get an --
8 THE COURT: I'm -- I'm --
9 MR. MARKS: -- expert testimony.
10 THE COURT: -- not going to entertain it --
11 MR. MARKS: Thank you.
12 MR. SMITH: And then --
13 THE COURT: -- until I understand why I would need
14 it.
15 MR. SMITH: But we should have the right to provide
16 a rebuttal report for the appraisal reports that had been
17 submitted.
18 THE COURT: Well, the real estate appraisals, that's
19 still at issue.
20 MR. SMITH: Yeah.
21 THE COURT: So I mean, I'm still open in terms of --
22 because I haven't made any --
23 MR. MARKS: I mean, they don't --
24 THE COURT: I haven't received --

1 MR. MARKS: -- need the rebuttal report.
2 THE COURT: -- anything on that.
3 MR. MARKS: They can have their person testify this
4 is the amount and we get --
5 THE COURT: That's fine.
6 MR. MARKS: -- our person and you decide.
7 THE COURT: Yeah.
8 MR. MARKS: He's -- he's going to do a rebuttal
9 report anyway. I --
10 THE COURT: Okay.
11 MR. MARKS: I -- I don't know why that would be a
12 problem. It would be easier for -- for everyone --
13 MR. MARKS: Because they gave essentially the
14 rebuttal report the week of the trial after discovery had
15 closed and the deadline. That was their rebuttal --
16 THE COURT: Well, listen.
17 MR. MARKS: -- Your Honor.
18 THE COURT: On -- on real estate, I haven't received
19 anything, so I'm not --
20 MR. MARKS: If you recall, we had the old appraisals
21 --
22 THE COURT: I know.
23 MR. MARKS: -- and you allowed the --
24 THE COURT: I know.

1 MR. MARKS: So the --
2 THE COURT: No, but I -- I --
3 MR. SMITH: But you --
4 THE COURT: None of that has been admitted
5 MR. SMITH: Look, you have provided appraisals --
6 MR. MARKS: But --
7 MR. SMITH: -- that are hundreds --
8 MR. MARKS: -- it was --
9 MR. SMITH: -- of thousands of dollars.
10 MR. MARKS: -- their rebuttal.
11 MS. CIOFFI-KOGOD: 730.
12 MR. MARKS: Okay. Your Honor, let's just --
13 MR. SMITH: 700 --
14 MR. MARKS: -- back up. Because sometimes if you
15 recall, we all did appraisals in the summer trying --
16 THE COURT: I -- I --
17 MR. MARKS: -- to diligently --
18 THE COURT: No, I know --
19 MR. MARKS: -- get this case ready.
20 THE COURT: -- exactly what you're -- listen. I'm
21 -- I'm --
22 MR. MARKS: The week of the trial, we got their
23 updated. Over our objections, you allowed --
24 THE COURT: You have updated yours.

1 MR. MARKS: And -- and that's essentially a rebuttal
2 to ours from the summer.

3 THE COURT: I -- I haven't --

4 MR. SMITH: They -- they have updated theirs --

5 THE COURT: -- allowed anything in yet.

6 MR. SMITH: -- by a \$730,000 --

7 MR. MARKS: But that --

8 MR. SMITH: -- difference.

9 MR. MARKS: -- already was their rebuttal and then
10 we did ours. Now this is a surrebuttal on the --

11 MR. SMITH: And you couldn't get --

12 MR. MARKS: -- real estate.

13 MR. SMITH: -- \$730,000 --

14 MR. MARKS: Do you understand --

15 MR. SMITH: -- difference?

16 MR. MARKS: -- what's going on --

17 THE COURT: No.

18 MR. MARKS: -- after the evidence is over? Just
19 back up. We all did appraisals in the summer.

20 THE COURT: I'll make those evidentiary rulings when
21 we have --

22 MR. SMITH: Thank you, Your Honor.

23 THE COURT: -- we have the real estate appraisers.

24 MR. MARKS: But why are you saying he can do a

1 rebuttal report --

2 THE COURT: I'm not --

3 MR. MARKS: -- when he's done it.

4 THE COURT: I'm not accepting anything.

5 MR. SMITH: He's not admitted int. He's just saying

6 that --

7 THE COURT: I'm not accepting anything.

8 MR. SMITH: Right.

9 THE COURT: He said that's what they're going to do.

10 I -- you're talking about rebuttal reports. I don't know if

11 there were appraisals done. I don't know if there are

12 rebuttal reports or --

13 MR. SMITH:

14 THE COURT: -- or simply updated appraisals. I'll

15 make those evidentiary rulings on that date and I'm not

16 admitting any rebuttal report. I'm not admitting any

17 appraisals. There's been --

18 MR. MARKS: Okay. Thank you.

19 THE COURT: -- no foundation established.

20 MR. MARKS: All right.


21 MR. SMITH: Very good.

22 MR. MARKS: Thank you.

23 THE COURT: Okay.

24 MR. MARKS: All right.

1 THE COURT: And I thank you for your time.
2 MS. VARSHNEY: Thank you.
3 THE COURT: Oh, let me -- let me -- so if -- if --
4 we're going to do the -- the presentation of the appraisers by
5 way of Skype or FaceTime.
6 MR. MARKS: And do we have to do anything special to
7 --
8 THE COURT: Contact --
9 MR. MARKS: -- accomplish that?
10 THE COURT: Make sure you contact IT to give us a
11 heads up. They'll -- they'll have equipment here, but you
12 need to make --
13 MR. SMITH: Were you able to --
14 THE COURT: -- please make those arrangements.
15 That's not something I'm necessarily going to spearhead --
16 MR. MARKS: Is it something --
17 THE COURT: -- myself.
18 MR. MARKS: -- you think -- they can be on a regular
19 computer and they don't have to be on a teleconference, they
20 can be on their home computer or office computer?
21 THE COURT: Probably, as long as they have a camera,
22 that shouldn't be a problem. But just make sure you
23 communicate that with IT --
24 MR. MARKS: With IT.

1 THE COURT: -- here so that --
2 MR. MARKS: That -- so they'll do that.
3 THE COURT: -- they're set up. Yeah, because we'll
4 -- we'll walk in and if you haven't made those arrangements,
5 we'll have nothing here. So okay.
6 MR. MARKS: Thank you, Your Honor.
7 THE COURT: All right. Thank you.
8 MS. VARSHNEY: Thank you.
9 (TO OTHER MATTERS)
10 (PROCEEDINGS CONCLUDED AT 12:12:27)
11 * * * * *
12 ATTEST: I do hereby certify that I have truly and
13 correctly transcribed the digital proceedings in the
14 above-entitled case to the best of my ability.
15
16 
17 _____
18 Adrian N. Medrano
19
20
21
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10
11 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

12 DENNIS KOGOD,

Case No. 71147

13 Appellant,

14 vs.

15 GABRIELLE CIOFFI-KOGOD,

16 Respondent.
17
18

19 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**
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APPELLANT'S APPENDIX
Volume 39

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Acceptance of Service filed on April 24, 2014	1	14
Acceptance of Service Filed on November 6, 2015	2	394
Amended Notice of Cross-Appeal filed on September 23, 2016	46	9032-9148
Answer to Complaint for Divorce and Counterclaim filed on November 24, 2014	1	19-24
Case Appeal Statement filed on August 23, 2016	44	8590-8593
Case Appeal Statement, filed on December 13, 2016	47	9287-9290
Case Cross-Appeal Statement filed on September 21, 2016	46	9028-9031
Case Cross-Appeal Statement, filed on December 23, 2016	47	9298-9301
Certificate of Service filed on March 2, 2015	1	66
Certificate of Service filed on June 2, 2015	1	85-86
Certificate of Service filed on January 25, 2016	4	712
Certificate of Service filed on June 21, 2016	42	8082
Certificate of Service filed on September 14, 2016	45	8704-8802
Certification of Copy of Exhibits Presented at the 2/23/16- 2/26/16 Non-Jury Trial, dated December 8, 2016	10	1876-1894
Certification of Copy Clerks List	41	7980-7983
Complaint for Divorce filed on December 13, 2013	1	1-6
Defendant's Closing Brief filed on August 1, 2016	43	8415-8473
Defendant, Dennis Kogod's, Reply to Plaintiff's, Gabrielle Cioffi-Kogod's, Opposition to Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the deposition of Jennifer Crute Steiner and Opposition to Plaintiff's Countermotion for Attorney Fees and Costs filed on June 25, 2015	1	151-178
Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	1	87-110
Defendant's Exhibits Vol. I:	33	6161-7979
////		

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit D- Teichner Accounting Rebuttal Expert Disclosure Dated: January 25, 2016	33	6162-6209
Defendant's Exhibit F- Teichner Accounting Sur-Rebuttal Report Dated: February 15, 2016	33	6210-6215
Defendant's Exhibit S- Bank of America Joint Checking Account Ending 6446 Statement From December 1, 2015 to December 31, 2015	33	6216-6223
Defendant's Exhibit T- Bank of America Checking Account ending in 0129 Statement from December 1, 2015 to December 31, 2015	33	6224-6229
Defendant's Exhibit U- Wells Fargo Complete Advantage Checking Account Ending 5397 Statement from January 9, 2016 to February 5, 2016	33	6230-6239
Defendant's Exhibit V- Wells Fargo PMA Account ending 8870 Statement from January 9, 2016 to February 5, 2016	33	6240-6242
Defendant's Exhibit W- UBS Trust – Fee Base ending 743 Statement From January 2016	33	6243-6252
Defendant's Exhibit X- UBS Checking ending 745 Statement for January 2016	33	6253-6264
Defendant's Exhibit Y- UBS Trust – PWS/GAM ending 134 Statement for January 2016	33	6265-6282
Defendant's Exhibit Z- UBS Stock Option ending 999 Statement for January 2016	33	6283-6290
Defendant's Exhibit AA- Merrill Lynch Ending 588 Statement from December 01, 2015 to December 31, 2015	33	6291-6360
Defendant's Exhibit BB- UBS Trust – Fee Base ending 43 Statement for January 2016	34	6361-6368
Defendant's Exhibit CC- Fidelity Dignity Health Statement from January 1, 2015 to December 31, 2015	34	6369-6372
Defendant's Exhibit DD- Davita Retirement Plan Statement from January 1, 2016 to January 31, 2016	34	6373-6375
Defendant's Exhibit EE- Davita Retirement Savings Plan Statement from October 1, 2015 to December 31, 2015	34	6376-6378
Defendant's Exhibit LL- UBS Premier Variable Credit Line ending 027 Statement for January 2016	34	6379-6384
////		

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit MM- American Express Centurion Account ending 3005	34	6385-6396
Defendant's Exhibit NN- American Express Platinum Account ending 2003 Statement from January 18, 2016 to February 6, 2016	34	6397-6401
Defendant's Exhibit OO- American Express Platinum Account ending 9008 Statement from January 25, 2016 to February 23, 2016	34	6402-6406
Defendant's Exhibit PP- Master Card Account ending 1588 Statement From January 07, 2016 to February 06, 2016	34	6407-6412
Defendant's Exhibit QQ- Wells Fargo Account ending 1032 Statement from December 16, 2015 to January 15, 2016	34	6413-6419
Defendant's Exhibit RR- Banana Republic Account ending 4713 Statement from December 4, 2015 to January 4, 2016	34	6420-6423
Defendant's Exhibit SS- Discover Account ending in 4205 Statement from November 12, 2015 to December 11, 2015	34	6424-6427
Defendant's Exhibit TT- Kohls Account ending in 557 Statement from November 7, 2015 to December 7, 2015	34	6428
Defendant's Exhibit UU- Merrill Lynch Account ending 9677 Statement from November 13, 2015 to December 12, 2015	34	6429-6431
Defendant's Exhibit VV- Nordstorm Account ending 992 Statement from November 13, 2015 to December 13, 2015	34	6432-6436
Defendant's Exhibit WW- TJX Rewards Account ending 6951 Statement from December 1, 2015 to January 1, 2016	34	6437-6439
Defendant's Exhibit XX- Detailed Financial Disclosure Form for Gabrielle Cioffi-Kogod, Filed February 25, 2015	34	6440-6456
Defendant's Exhibit AAA- Email from Eugene to Dennis Dated: February 12, 2012	34	6457-6459
Defendant's Exhibit BBB- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: House	34	6460-6464
Defendant's Exhibit CCC- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: Misc.	34	6465-6467
Defendant's Exhibit DDD- Various Checks from Gabrielle to Eugene Cioffi Re: Eugene's Birthday	34	6468-6470
Defendant's Exhibit EEE- Various Checks from Gabrielle to Cassandra Cioffi Re: Cassandra's Birthday	34	6471-6473

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit FFF- Various Checks from Gabrielle to Stephanie Cioff Re: Stephanie's Birthday	34	6474-6476
Defendant's Exhibit GGG- Check from Dennis to Escrow of the West Re: 128 N. Edinburch	34	6477
Defendant's Exhibit HHH- Various Checks from Gabrielle to Cash	34	6478-6496
Defendant's Exhibit III- Various Checks from Gabrielle to Deaner, Deaner, Scann, Malan & Larsen Re: Kogod v. DeYoung #5504-0001	34	6497-6507
Defendant's Exhibit KKK- Notice of Entry of Stipulation and Order Filed on August 12, 2015	34	6508-6513
Defendant's Exhibit LLL- Email from Dennis to Gabrielle Dated: December 8, 2011	34	6514-6515
Defendant's Exhibit NNN- Plaintiff's Sixteenth Supplemental Production of Documents Pursuant to NRCP 16.2, Served on October 22, 2015	34	6516-656
Defendant's Exhibit OOO- Gabrielle Kogod's Resume	34	6561-6564
Defendant's Exhibit PPP- Plaintiff's Response to Defendant's First Set of Interrogatories Dated May 18, 2015	35	6565-6589
Defendant's Exhibit QQQ- Plaintiff's Response to Defendant's Second Set of Interrogatories Served on October 20, 2015	35	6590-6597
Defendant's Exhibit RRR- Plaintiff's Response to Defendant's Third Set of Interrogatories Served on October 29, 2015	35	6598-6603
Defendant's Exhibit SSS- Confidential Memorandum Limited Partner Interests in New Enterprise Associates 14, L.P. Dated: February 2012	35	6604-6683
Defendant's Exhibit TTT- New Enterprise Associates 14, L.P. Supplemental Schedule of Changes in Individual Partner's Capital Accounts	35	6684-6706
Defendant's Exhibit UUU- Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	36	6707-6906
Defendant's Exhibit UUU- Continued Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	37	6907-7034
Defendant's Exhibit VVV- Davita Power Point Regarding 2015 Long Term Incentive Program	37	7035-7041

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit XXX- Davita Cash Performance Award Agreement, Exhibit B	37	7042-7048
Defendant's Exhibit YYY- Email from Radiology Partners regarding 2014 Tax Compliance	37	7049-7059
Defendant's Exhibit ZZZ- Radiology Partners Member Equity Statement Dated: July 31, 2015	37	7060
Defendant's Exhibit AAAA- Radiology Partners Practice Update, Dated July 31, 2015	37	7061-7067
Defendant's Exhibit FFFF- Kogod Equity Analysis of Dennis' outstanding Long-term incentives (Equity Bases and Cash-Based) and Explanation	37	7068-7070
Defendant's Exhibit GGGG- Thomasina Distribution Agreement	37	7071-7126
Defendant's Exhibit HHHH- Pray for Ukraine Agreement Dated: October 16, 2014	37	7127-7132
Defendant's Exhibit IIII- UBS Resource Management account Ending 899 Statement for February 2016	37	7133-7134
Defendant's Exhibit JJJJ- 2015 W-2 issued to Dennis L. Kogod	37	7135-7137
Defendant's Exhibit KKKK- Principle Life Insurance Company Statement for February 18 2016	37	7138-7139
Defendant's Exhibit LLLL- Email from Denise to Dennis Kogod	38	7140
Defendant's Exhibit MMMM- Filing with US Security and Exchange Commission	38	7141-7142
Defendants Exhibit NNNN- Email 2/23/16 Re: Award of 76,766 Shares And Sale of \$33,290 Shares for Tax Purposes	38	7143-7144
Defendant's Exhibit OOOO- Assets & Debt Chart	38	7145-7148
Defendant's Exhibit PPPP- Martial Balance Sheet	38	7149-7151
Defendant's Exhibit QQQQ- Costs & Fees Through 1/31/16	38	7152-7174
Defendant's Exhibit RRRR- Jimmerson Fees	38	7175-7340
Defendant's Exhibit SSSS- Depo of Eugene Cioffi February 05, 2016	39	7341-7450
Defendant's Exhibit TTTT- Depo of Stephanie Cioffi February 05, 2016	39	7451-7467
Defendant's Exhibit UUUU- 9716 Oak Pass Appraisal	42	8042-8061

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWW- Hollywood Hills Escrow	42	8063
Defendant's Exhibit XXXX- February 2016 UBS account summary statement	39	7468-7474
Defendant's Exhibit YYYY- February 2016 UBS account statement for Accounts ending 743	39	7475-7484
Defendant's Exhibit ZZZZ- February 2016 UBS account statement for Accounts ending 134	39	7485-7500
Defendant's Exhibit 5A- February 2016 UBS account summary statement	39	7501-7508
Defendant's Exhibit 5B- February 2016 UBS account statement for accounts Ending 745	39	7509-7522
Defendant's Exhibit 5C- February 2016 UBS account statement for accounts Ending 899	39	7523-7532
Defendant's Exhibit 5D- February 2016 UBS account statement for accounts Ending 746	39	7533-7540
Defendant's Exhibit 5E- February 2016 UBS account statement for accounts Ending 027	39	7541-7546
Defendant's Exhibit 5F- February 2016 UBS account statement for accounts Ending 575	39	7547-7552
Defendant's Exhibit 5G- UBS Account Summary for account ending 17, Showing no value As of February 26, 2016	39	7553
Defendant's Exhibit 5H- February 2016 UBS account statement for accounts ending 75	39	7554-7559
Defendant's Exhibit 5I- May 2016 UBS account statement for accounts ending 76	39	7560-7567
Defendant's Exhibit 5J- May 2016 UBS account statement for accounts ending 43	39	7568-7577
Defendant's Exhibit 5K- May 2016 UBS account statement for accounts ending 45	39	7578-7587
Defendant's Exhibit 5L- May 2016 UBS account statement for accounts ending 34	40	7588-7603
Defendant's Exhibit 5M- Wells Fargo PMA Package account ending 5397 Statement from February 1, 2016 through February 29, 2016	40	7604-7613

DOCUMENT	VOLUME	PAGE NO.
Defendant's Exhibit 5N- Wells Fargo Checking account ending 8870 Statements from February 6, 2016 through March 7, 2016	40	7614-7616
Defendant's Exhibit 5O- Wells Fargo Visa account ending 1032 statements From January 16, 2016 through February 12, 2016	40	7617-7620
Defendant's Exhibit 5P- Wells Fargo Visa account ending 1032 statements From February 13, 2016 through March 15, 2016	40	7621-7625
Defendant's Exhibit 5Q- American Express Platinum account ending 9008 Statements from January 16, 2016 through February 23, 2016	40	7626-7636
Defendant's Exhibit 5R- American Express Platinum account ending 9008 Statements from February 24, 2016 through March 25, 2016	40	7637-7645
Defendant's Exhibit 5S- American Express Centurion account ending 3005 Statements from January 16, 2016 through February 14, 2016	40	7646-7659
Defendant's Exhibit 5T- American Express Centurion account ending 3005 Statements from February 15, 2016 through March 16, 2016	40	7660-7668
Defendant's Exhibit 5U- American Express Optima account ending 2003 Statements from January 19, 2016 through February 16, 2016	40	7669-7680
Defendant's Exhibit 5V- American Express Optima account ending 2003 Statements from February 17, 2016 through March 18, 2016	40	7681-7685
Defendant's Exhibit 5W- Master Card Black Card account ending 1588 Statements from February of 2016	40	7686-7691
Defendant's Exhibits 5X- Principle Life Insurance Company Statement of Coverage as of February 26, 2016	40	7692-7693
Defendant's Exhibits 5Y- Voja DaVita Retirement Savings Plan statement From 01/01/16 through 03/31/16	40	7694-7696
Defendant's Exhibits 5Z- DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February of 2016	40	7697-7699
Defendant's Exhibit 6A- Cigna Health Savings Plan account balance of April 24, 2016	40	7700-7703
Defendant's Exhibit 6B- DaVita Stock Award Grant Statement, exercisable as of 06/01/16	40	7704-7705
Defendant's Exhibit 6C- Documents regarding sale of Ferrari	40	7706-7707

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Detailed Financial Disclosure Form filed on February 25, 2015	1	28-44
Detailed Financial Disclosure Form filed on February 27, 2015	1	45-65
Detailed Financial Disclosure Form filed on May 29, 2015	1	67-84
Detailed Financial Disclosure Form filed on February 16, 2016	4	721-738
Detailed Financial Disclosure Form filed on February 19, 2016	4	819-835
Discovery Commissioner's Report and Recommendations filed on January 11, 2016	2	421-424
Discovery Commissioner's Report and Recommendations filed on January 22, 2016	4	707-711
Discovery Commissioner's Supplemental Report and Recommendations filed on February 22, 2016	4	843-846
Errata to Pre-Trial Memorandum filed on February 22, 2016	4	841-842
Errata to Notice of Filing Cost Bond for Appeal filed on August 30, 2016	44	8603-8606
Ex-Parte Motion to Enlarge Time for Service of Summons and Complaint filed on April 4, 2014	1	7-11
Ex-Parte Order to Enlarge Time for Service of Summons and Complaint filed on April 10, 2014	1	12-13
Ex Parte Request for Leave of Court to File Supplemental Pleading (With Notice) Filed September 21, 2016	45	8914-8944
Joint Preliminary Injunction filed on May 15, 2014	1	15-16
Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioners Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs filed on September 14, 2015	2	207-274
Motion to Compel Discovery and for Attorney's Fees and Costs filed on December 23, 2015	2	407-420
Motion in Limine to Exclude Updated Real Estate Appraisals and Newly Disclosed Rental Values Submitted by Plaintiff filed on February 19, 2016	4	836-840
Motion in Limine to Exclude Defendant's Witness Disclosed After Deadline to Disclose witnesses and Request for Attorney's Fees and Sanctions filed on February 22, 2016	4	847-858

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief filed on August 24, 2016	44	8594-8600
Motion for Attorney's Fees and Costs filed on September 13, 2016	44	8607-8703
Notice of Appeal filed on August 23, 2016	44	8588-8589
Notice of Appeal, filed on December 13, 2016	47	9280-9286
Notice of Cross-Appeal filed on September 21, 2016	45	8823-8940
Notice of Cross-Appeal, filed on December 23, 2016	47	9291-9297
Notice of Entry of Order filed on August 12, 2015	1	205-206
Notice of Entry filed on November 30, 2015	2	395-399
Notice of Entry of Order filed on December 3, 2015	2	400-404
Notice of Entry of Order filed on May 6, 2016	42	8064-8065
Notice of Entry of Order filed on May 11, 2016	42	8068-8069
Notice of Entry of Order filed on June 29, 2016	42	8086-8089
Notice of Entry of Findings of Facts, Conclusions of Law and Decree of Divorce filed on August 22, 2016	44	8474-8587
Notice of Entry of Order filed on October 24, 2016	47	9272-9275
Notice of Entry of Order from October 18, 2016 Hearing filed on December 5, 2016	47	9276-9279
Notice of Filing Cost Bond for Appeal filed on August 29, 2016	44	8601-8602
Objections to Plaintiff's proposed deposition Testimony and Submission of Additional Deposition Testimony filed on March 25, 2016	40	7721-7739
Opposition to Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs and Countermotion for Sanctions and Attorney's Fees filed on October 6, 2015	2	287-335
Opposition to Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner, and Countermotion for Attorney's Fees and Costs filed on June 23, 2015	1	111-150

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Opposition to Motion to Compel Discovery and for Attorney's Fees and Costs and Countermotion for Protective Order filed on January 11, 2016	3	425-579
Opposition to Plaintiff's Motion for an Order to Show Cause why Defendant Should not be Held in Contempt of Court for His Multiple Violations of the Joint Preliminary Injunction, for an Order Limiting Access and Payments from Community Accounts, and for Sanctions, Attorney's Fees and Costs; and Countermotion for Attorney's Fees and Costs filed on February 8, 2016	4	713-720
Opposition to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's fees and Costs; and Countermotion for Sanctions, Attorney's Fees and Costs filed on July 8, 2016	42	8090-8153
Opposition to Motion for Attorney's Fees and Costs filed on October 13, 2016	46	9167-9174
Order to Show Cause filed on February 24, 2016	4	859-860
Order filed on May 6, 2016	42	8066-8067
Order from April 6, 2016 Hearing filed on May 11, 2016	42	8070-8071
Order filed on June 28, 2016	42	8083-8085
Order From October 18, 2016 Hearing, filed on December 5, 2016	47	9278-9279
Plaintiff's Closing Brief filed on August 1, 2016	43	8242-8414
Plaintiff's Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs filed on September 15, 2016	45	8803-8822
Plaintiff's Motion for the Issuance of an Order to Show Cause why Defendant Should not be Held in Contempt for his Multiple Violations of the Joint Preliminary Injunction; Plaintiff's Motion for an Order Limiting the Access and Payments from Community Accounts filed on January 19, 2016	4	647-706
Plaintiff's Pre Trial Memorandum filed on February 19, 2016	4	780-818
Plaintiff's Exhibit 1- Financial Disclosure Form Filed on February 16, 2016	10	1896-1912
Plaintiff's Exhibit 2- Financial Disclosure Form Filed on February 16, 2016	10	1913-1930
Plaintiff's Exhibit 3- Detailed Financial Disclosure Form Filed on May 29, 2015	10	1931-1951

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 4- Detailed Financial Disclosure Form Filed on February 27, 2015	10	1952-1972
Plaintiff's Exhibit 5- 2014 Individual Income Tax Return	10	1973-1980
Plaintiff's Exhibit 6- 2013 Individual Income Tax Return	11	1981-2241
Plaintiff Exhibit 7- 2012 Individual Income Tax Returns	12	2242-2378
Plaintiff's Exhibit 8- 2011 Individual Income Tax Returns	13	2379-2427
Plaintiff's Exhibit 9- 2010 Individual Income Tax Returns	13	2428-2456
Plaintiff's Exhibit 10- 2009 Individual Income Tax Returns	13	2457-2489
Plaintiff's Exhibit 11- 2008 Individual Income Tax Returns	13	2490-2515
Plaintiff's Exhibit 12- 2007 Individual Income Tax Returns	13	2516-2542
Plaintiff's Exhibit 13- 2006 Individual Income Tax Returns	13	2543-2572
Plaintiff's Exhibit 14- 2005 Individual Income Tax Returns	13	2573-2595
Plaintiff's Exhibit 15- 2004 Individual Income Tax Returns	13	2596-2612
Plaintiff's Exhibit 16- 2003 Individual Income Tax Returns	13	2613-2627
Plaintiff's Exhibit 18- Text messages between the parties	14	2629-2772
Plaintiff's Exhibit 19- Emails between the parties	14	2773-2813
Plaintiff's Exhibit 20- Text messages between the parties	15	2814-2921
Plaintiff's Exhibit 21- Text messages between the parties	15	2922-2925
Plaintiff's Exhibit 22- Emails between the parties	15	2926-2962
Plaintiff's Exhibit 23- Emails between the parties	15	2963-3040
Plaintiff's Exhibit 24- Text messages between the parties	15	3041-3048
Plaintiff's Exhibit 25- Text messages between the parties	15	3049-3061
Plaintiff's Exhibit 26- Proposed Community Property Distribution Worksheet	15	3062-3063
Plaintiff's Exhibit 54- Jenny Allen's Curriculum Vitae and List of Cases	16	3064-3066
Plaintiff's Exhibit 55- Index of documents in Support of Spreadsheets in Anthem Forensic's Reports	16	3067-3121

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 56 Anthem Forensics' Expert Witness Report	16	3122-3232
Plaintiff's Exhibit 57- Anthem Forensics' Supplemental Expert Witness Report	17	3233-3368
Plaintiff's Exhibit 58- Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report	17	3369-3402
Plaintiff's Exhibit 59- Email from Joe Leauanae to Daniel Marks, Esq.	17	3403-3404
Plaintiff's Exhibit 60- Auto Related Exhibits listed on Exhibit 6	17	3405-3409
Plaintiff's Exhibit 61- Transactions that comprise the "adjusted" column on Exhibit 6	18	3410-3549
Plaintiff's Exhibit 62- Withdrawals and checks written to cash - Gabrielle Kogod	18	3550
Plaintiff's Exhibit 63- Anthem Forensics' Response to Rebuttal Report	18	3551-3578
Plaintiff's Exhibit 65- Anthem Forensics' Supporting Documentation for Facts set fourth in The February 5, 2016 Report	19	3579-3640
Plaintiff's Exhibit 69- Joint Preliminary Injunction Order	19	3641-3642
Plaintiff's Exhibit 71- Settlement Statement for 10776 Wilshire Boulevard, Unit 604, California	19	3643
Plaintiff's Exhibit 72- Spreadsheet showing expenses for Khapsalis and children From May 2014	19	3644-3674
Plaintiff's Exhibit 73- Spreadsheet showing updated Outflows greater than \$10,000 Since Anthem's December 15, 2015 Report based on updated statements provided by Dennis	19	3675
Plaintiff's Exhibit 74- Spreadsheet showing Outflows more than \$10,000 Since May, 2014	19	3676
Plaintiff's Exhibit 75- Spreadsheet showing payments to or on behalf of Dennis' Family Members since May, 2014	19	3677-3678
Plaintiff's Exhibit 76- Spreadsheet showing payments to Jennifer Steiner since September, 2014	19	3679-3682
Plaintiff's Exhibit 77- Email from Bob Gehlen dated November 25, 2015	19	3683-3685
Plaintiff's Exhibit 78- Email from Dennis to Robert Gehlen dated December 8, 2015	19	3686-3690

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 79- Email from Ms. Varshney to Mr. Marks and Ms. Young re: Dennis Not adding Gabrielle to the UBS Account dated December 2, 2015	19	3691-3696
Plaintiff's Exhibit 80- Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	19	3697-3720
Plaintiff's Exhibit 87- Letter from Ms. Varshney to Mr. Marks re: Deficiencies in documents From DaVita dated October 1, 2015	19	3721-3725
Plaintiff's Exhibit 88- Letter from Mr. Jimmerson to Mr. Smith re: Dennis' intent to sell stock Options dated June 12, 2015	19	3726
Plaintiff's Exhibit 89- Letter from Mr. Smith to Mr. Marks re: Sale of Dennis' Stock Options Dated August 14, 2015	19	3727-3729
Plaintiff's Exhibit 90- Letter from Mr. Marks to Mr. Smith re: Subpoena to DaVita jeopardizing Dennis' position dated September 2, 2015	19	3730-3731
Plaintiff's Exhibit 91- 2008 Annual Proxy Statement	19	3732-3807
Plaintiff's Exhibit 92- 2009 Annual Proxy Statement	20	3808-3873
Plaintiff's Exhibit 93- 2010 Annual Proxy Statement	20	3874-3959
Plaintiff's Exhibit 94- 2011 Annual Proxy Statement	21	3960-4081
Plaintiff's Exhibit 95- 2012 Annual Proxy Statement	21	4082-4202
Plaintiff's Exhibit 96- 2013 Annual Proxy Statement	22	4203-4298
Plaintiff's Exhibit 97- 2014 Annual Proxy Statement	22	4299-4432
Plaintiff's Exhibit 98- 2015 Annual Proxy Statement	23	4433-4526
Plaintiff's Exhibit 100- Radford J. Smith, Chartered's Billing Statements	23	4527-4560
Plaintiff's Exhibit 101- Marc Herman's Billing Statements	23	4561
Plaintiff's Exhibit 102- Anthem Forensic's Billing Statements	23	4562-4627
Plaintiff's Exhibit 103- Clark Barthol's Billing Statements	23	4628
Plaintiff's Exhibit 107- Nadya Khapsalis' Facebook printout	24	4629-4691
Plaintiff's Exhibit 111- Plaintiff's Third Set of Interrogatories to Defendant	24	4692-4709

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 113- Plaintiff's Fourth Set of Interrogatories to Defendant	24	4710-4717
Plaintiff's Exhibit 116- Plaintiff's Sixth Set of Interrogatories to Defendant	24	4718-4761
Plaintiff's Exhibit 118- Summary of emails prepared by Plaintiff	24	4762-4765
Plaintiff's Exhibit 119- 2011 Tax Return	24	4766-4767
Plaintiff's Exhibit 120- 2012 Tax Return	24	4768-4772
Plaintiff's Exhibit 121- 2013 Tax Return	24	4773-4780
Plaintiff's Exhibit 122- 2014 Tax Return	24	4781-4784
Plaintiff's Exhibit 123- Kogod equity analysis	24	4785
Plaintiff's Exhibit 124- Dist. Comm prop as of February 2016	24	4786-4788
Plaintiff's Exhibit 125- 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	25	4789-5065
Plaintiff's Exhibit 125- Continued 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	26	5066-5170
Plaintiff's Exhibit 126- 9/15/15 Deposition of Patricia Murphy	27	5171-5305
Plaintiff's Exhibit 127- 9/26/15 Deposition of Mitchell Kogod	28	5306-5498
Plaintiff's Exhibit 128- 9/25/15 Deposition of Marsha Kogod	29	5499-5592
Plaintiff's Exhibit 129- 9/25/15 Deposition of Sheldon Kogod	29	5593-5745
Plaintiff's Exhibit 130- 9/26/15 Deposition of Dana Kogod	30	5746-5832
Plaintiff's Exhibit 131- 12/10/15 Deposition of Jennifer Crute Steiner	31	5833-6019
Plaintiff's Exhibit 132- Gabrielle's Ann Taylor Loft X5363 dated February 22, 2016	32	6020-6023
Plaintiff's Exhibit 132-2- Marc Herman's Curriculum Vitae	41	7984
Plaintiff's Exhibit 132-5- Gabrielle's expert, Mr. Marc Herman's updated Appraisal dated January 30, 2016	41	7985-8021
Plaintiff's Exhibit 132-6- Dennis' expert, Ms. Jennifer L. Bosco's appraisal Dated March 7, 2016	41	8022-8041
Plaintiff's Exhibit 133- Gabrielle's Banana Republic Luxe X4713 Dated March 4, 2016	32	6024-6026

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 134- Gabrielle's Discover Card X5161 dated February 11, 2016	32	6027-6029
Plaintiff's Exhibit 135- Gabrielle's Discover Card X5161 dated March 11, 2016	32	6030-6033
Plaintiff's Exhibit 136- Gabrielle's Kohl's Card X2557 Dated January 7, 2016	32	6034-6036
Plaintiff's Exhibit 137- Gabrielle's Kohl Statement X2557 dated February 5, 2016	32	6037-6039
Plaintiff's Exhibit 138- Gabrielle's American Express Statement X9677 dated February 12, 2016	32	6040-6042
Plaintiff's Exhibit 139- Gabrielle's Nordstrom X992 dated February 11, 2016	32	6043-6048
Plaintiff's Exhibit 140- Gabrielle's Nordstrom X992 dated March 13, 2016	32	6049-6052
Plaintiff's Exhibit 141- Bank of America Merrill Lynch X0129 Statement dated March 1, 2016 through March 31, 2016	32	6053-6058
Plaintiff's Exhibit 142- Bank of America Merrill Lynch X6446 Statement Dated February 29, 2016	32	6059-6066
Plaintiff's Exhibit 143- Bank of America Merrill Lynch primary account 7GS-10588 dated February 29, 2016 (also includes secondary accounts 7GS-10637, 7GS-10588, 7GS-10093)	32	6067-6124
Plaintiff's Exhibit 144- Gabrielle's UBS account FN-20329 GM Dated March, 2016	32	6125-6132
Plaintiff's Exhibit 145- Gabrielle's UBS account FN 13134 GM Dated March, 2016	32	6133-6146
Plaintiff's Exhibit 146- Gabrielle's UBS account FN 12743 GM Dated March, 2016	32	6147-6160
Plaintiff's Motion to Compel Discovery, For Sanctions, and Attorney's Fees and Costs filed on June 21, 2016	42	8072-8081
Plaintiff's Opposition to Defendant's Motion to Stay Enforcement Of Decree of Divorce and for Other Related Relief and Countermotion for Attorney's Fees filed on October 12, 2016	46	9149-9166
Reply to Counterclaim for Divorce filed on December 5, 2014	1	25-27
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<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Reply in Support of Motion for an Order to Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs; and Opposition to Countermotion for sanctions and Attorney's Fees filed on October 12, 2015	2	336-345
Reply in Support of Defendant's Motion to Compel Discovery and for Attorney's Fees and Costs, and Opposition to Plaintiff's Countermotion for Protective Order filed on January 13, 2016	3	583-586
Reply to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs and Opposition to Countermotion for Sanctions, Attorney's Fees and Costs filed on July 13, 2016	42	8154-8192
Reply in Support of Motion to Stay Enforcement of Decree of Divorce and For Other Related Relief; and Opposition to Countermotion for Attorney's fees filed on October 14, 2016	46	9175-9180
Reply to Opposition to Motion for Attorney's Fees and Costs filed on October 17, 2016	46	9181-9186
Stipulation and Order filed on August 10, 2015	1	201-204
Stipulation and Order filed on December 15, 2015	2	405-406
Summons filed on May 15, 2014	1	17-18
Supplemental Billing Statements of Attorney's Fees and Costs filed on March 11, 2016	40	7708-7720
Supplement to Plaintiff's Motion for Attorney's Fees and Costs filed on September 21, 2016	46	8945-9027
Transcript Re: All Pending Motions (Hearing on June 26, 2015) filed on July 9, 2015	1	179-200
Transcript Re: Motion to Stay (Hearing on Wednesday September 21, 2016) filed on December 29, 2016	2	275-286
Transcript Re: All Pending Motions (Hearing on Wednesday October 14, 2015) filed on December 29, 2016	2	346-393
Transcript Re: All Pending Motions (Hearing on Friday January 15, 2016) filed on December 29, 2016	3	587-646
Transcript Re: All Pending Motions (Hearing on Wednesday, February 17, 2016) filed on December 29, 2016	4	739-779
Transcript Re: Non-Jury Trial (Tuesday, February 23, 2016) filed on April 28, 2016	5	861-1037

ORIGINAL



In the Matter Of:
CIOFFI KOGOD against KOGOD

D-13489442-D

EUGENE CIOFFI

February 05, 2016

FEB 22 2016



800.211.DEPO (3376)
EsquireSolutions.com

logged 2/22/16

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E. Cioffi
DISTRICT COURT
CLARK COUNTY, NEVADA
-----x
GABRIELLE CIOFFI-KOGOD
Plaintiff,
against Case No. D-13489442-D
DENNIS KOGOD,
Defendants.
-----x

EUGENE CIOFFI
New York, New York
Friday, February 5, 2016

Reported by: Steven Neil Cohen, RPR
Job No. J0260773

1 E. Cioffi

2 APPEARANCES

3
4 LAW OFFICE OF RADFORD J. SMITH

5 2470 St. Rose Parkway

6 Suite 206

7 Henderson, Nevada 89074

8 Attorneys for Plaintiff

9
10 LAW OFFICE OF DANIEL MARKS

11 610 S. 9th Street

12 Las Vegas, Nevada 89101

13 Attorneys for Defendant

14
15 ALSO PRESENT:

16 Gabrielle Cioffi-Kogod

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25

E. Cioffi

EUGENE CIOFFI, called as a witness by the
Defendant, having been duly sworn,
testified as follows:

EXAMINATION

BY MR. MARKS:

Q. Will you state your name now that
we are on the record.

A. Eugene Cioffi.

Q. And what is your -- you have to
give me your address again.

A. My address is 1535 East
14th Street in Brooklyn, Apartment 3K,
11230.

Q. Your business address?

A. 14 Wall Street, New York, New York
10005.

Q. Have you ever had your deposition
taken before?

A. No, I have not.

Q. Okay. You had an opportunity to
talk to Mr. Smith about what a deposition
is?

A. Yes.

Q. He told you what a nice guy I was?

1 E. Cioffi

2 I will try to rephrase or repeat it so you
3 do you understand. If you answer I will
4 assume you understood my question. I don't
5 think there will be any problem with that
6 but is that clear?

7 A. That is. Thank you.

8 Q. At a later date you may have an
9 opportunity under the Nevada rules to read
10 your deposition and sign it if you chose.
11 If you do do that process you can take a pen
12 and you actually cross off an answer you
13 gave today if let's say two weeks from now
14 you think the answer was different. Sign it
15 again in front of a notary public.

16 Under that process if the matter
17 went to trial and you testified which I
18 don't think it is going to happen but if did
19 it your credibility could be attacked.

20 So for instance if it was a car
21 accident and today I asked you what color
22 was the light when you approached and you
23 said red and at a later date you honestly
24 thought, no, I think it was yellow you could
25 change your answer, state yellow, sign it

1 E. Cioffi
2 naturally makes you think back on family
3 life events, past years that we are talking
4 about.

5 Q. Right.

6 A. I did check a couple of things
7 that were financial just to refresh myself
8 as far as the household. That is pretty
9 much it.

10 Q. Okay. So what did you check
11 financially?

12 A. I just wanted to make sure I --
13 that I knew how much money we spend on the
14 house on a monthly basis. Pretty much the
15 bills that I pay using the house money.

16 Q. Okay. Did you review any
17 depositions?

18 A. No. I did not.

19 Q. Did you review Gabrielle's
20 deposition?

21 A. No, I did not.

22 Q. How long did you talk to Mr. Smith
23 about your deposition?

24 A. And the procedure for giving a
25 deposition?

1 E. Cioffi

2 the Bronx and grew up in Brooklyn.

3 Q. From the deposition of Gabrielle
4 it is my understanding but correct me if I
5 am wrong that that home is vacant?

6 A. That home is vacant but I sleep
7 there each night.

8 Q. So if you sleep there each night
9 why would you consider it vacant?

10 A. Because it is empty during the day
11 and because it is not really my legal
12 residence.

13 Q. So you have an apartment?

14 A. That's correct.

15 Q. But that apartment is down the
16 street on 14th Street?

17 A. That's correct.

18 Q. Okay. Do any of your siblings
19 live in the house?

20 A. No. They do not.

21 Q. Now, is the house titled in the
22 name of all -- you have three siblings,
23 three sisters?

24 A. That's correct. It is the four of
25 us own that house equally.

1 E. Cioffi

2 in the publications area.

3 Q. So do you -- is there a monthly
4 publication?

5 A. There are several.

6 Q. Okay. And you are one of the
7 people that puts together the monthly
8 publication for what, the New York society?

9 A. The New York State Society.
10 Correct. We have a magazine, newspaper and
11 other publications.

12 Q. How long have you been doing that?

13 A. Since April 2008.

14 Q. What is your educational
15 background?

16 A. I attended high school, college
17 and I have a Master's in English.

18 Q. Where did you get your Master's?

19 A. University of Wisconsin in
20 Madison.

21 Q. Where did you go to college?

22 A. Brooklyn College of CUNY.

23 Q. You have -- then you have a
24 Bachelor's degree from Brooklyn College?

25 A. That's correct.

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E. Cioffi

A. He died in November of 2005.

Q. Okay. And did your mom previously die?

A. Yes, she did.

Q. So you had the house appraised in 2005?

A. 2006. It was about a year later.

Q. What was the appraised value at that time?

A. The appraised value at that time was \$635,000.

Q. Okay. And you haven't had it appraised since then?

A. No. We have not.

Q. Okay. The house is paid for?

A. Yes. It is.

Q. Okay. So you have what insurance, taxes and maintenance to keep it up?

A. Correct.

Q. How big is the house?

A. The house is a single family house. It is considered a type 1 house and it consists -- it is three floors with a garage, a backyard and a front yard.

1 E. Cioffi

2 grid. That is about \$245 a month.

3 Q. Okay.

4 A. We have an electric bill,
5 Consolidated Edison. That is \$107 a month,
6 that is on level billing plan that my father
7 had set up with them.

8 Q. Right.

9 A. We also have an AT&T phone bill
10 for the house which varies from 90 to about
11 \$110 a month depending on how many local
12 long distance calls we make from the house.

13 Q. You do keep a landline there?

14 A. Yes. I do have a landline. That
15 is all that I have in the house.

16 Q. There is taxes?

17 A. Yes. We have property taxes which
18 we paid in June. It is fairly reasonable.
19 It is about \$2,100 and change a year which
20 is good.

21 Q. Right.

22 A. And we have insurance which we pay
23 once a year which is slightly over \$2,000.

24 Q. Is in New York City or if you
25 know, maybe you know since you seem to be in

1 E. Cioffi

2 Q. To what? How did it change?

3 A. Well, it changed because we
4 realized that maybe we can't keep making
5 those kinds of payments regularly so I am
6 the administrator -- I was the administrator
7 of our father's estate so I told my siblings
8 that let's give what we can give when we can
9 give it and do it on a basis like that so
10 there are payments that are received from my
11 other two sisters scattered over the next
12 few years and replenishments put in by
13 myself, not on a specific date but as I have
14 money to do it.

15 Q. Okay. Was there ever a problem
16 with Gabby having the money to make the
17 payments?

18 A. Early on or now?

19 Q. At any point in time.

20 A. I assumed that not knowing what
21 her finances were that I would not ask her
22 to make payments. I don't know that it was
23 difficult but I usually told her not to make
24 a payment as I told my other sisters of
25 course but I asked Gabrielle not to.

1 E. Cioffi
2 that is my temperament and I said let's not
3 make it regular, let's do it as we can and I
4 will remind you if you are remiss. That
5 is --

6 Q. Did you feel you were in better
7 financial shape to handle things than your
8 sisters, is that why you did it?

9 A. No. I -- I -- not necessarily
10 better. It is just the way that we treat
11 each other. I don't want them to put money
12 into something if we have money in our
13 account already and it is not needed. There
14 is no sense replenishing something where
15 there is money sitting in an account and
16 that is why it kind of tapered off for all
17 of us and it is an as-needed basis more.

18 Q. So you had enough money from 2005
19 until what year you stopped asking for
20 regular money?

21 A. Probably around 2010.

22 Q. You had enough of a war chest so
23 to speak in the bank account?

24 A. Yes.

25 Q. You didn't then have to ask your

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E. Cioffi

accountants board, doing publications, I
assume you have some idea what various
people make in the financial industry, in
the medical industry, just having exposure
to Wall Street and New York City?

A. Just roughly. I don't have a deep
understanding.

Q. You knew they weren't poverty
stricken and having financial problems,
right?

A. I know they are not poverty
stricken.

Q. Did you think in 2005 Gabby was
having financial problems?

A. No.

Q. The amounts you are talking about
are relatively small divided by four people,
wouldn't you agree?

A. Correct.

Q. So there would have been no
problem for her paying those, correct?

A. Correct.

Q. Were there ever repairs on the
house made?

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E. Cioffi

you keep?

A. Nothing more complicated than a regular checking account journal.

Q. Has the estate been closed?

A. Has the estate been closed?

Q. Your dad's estate.

A. Has it been liquidated. Is that what you mean?

Q. Well, all the assets have been transferred to the four siblings or whoever.

A. Correct. They were shortly after his death, and during that year thereafter.

Q. You have a bank account for the house; is that right?

A. Yes. We do.

Q. And you keep that money separate and apart from your other money?

A. Absolutely.

Q. But you don't keep books and records like notes or anything?

A. I just keep a bank journal, a checking account journal of my own and for the house account.

My father and I shared a checking

1 E. Cioffi

2 I take care of repairs. I -- the
3 house stands empty most of the day.

4 Q. Why is that?

5 A. Because I usually leave for work
6 at about 9:00 and I return home at about
7 8:30 or 9:00 at night.

8 Q. New York hours.

9 A. Long hours. Correct.

10 Q. You don't have a family?

11 A. No, I do not.

12 Q. Okay. So -- but you gave an
13 address that is different as an apartment
14 down the street. Why don't you just use the
15 house as your primary residence and not use
16 the apartment?

17 A. Probably because we are not ready
18 to get rid of the house. We feel we are
19 going to keep that house for the moment.

20 Q. Right. Okay. What I am not clear
21 about is why don't you live in the house as
22 your permanent residence, why do you have
23 another address?

24 A. My plan -- my personal plan down
25 the road is not to live in the house but to

1 E. Cioffi

2 A. Correct.

3 Q. Okay. When you say 14 Wall Street
4 you are right in the financial area, right?

5 A. That's right. That's right. We
6 are right across from Trinity Church. It is
7 Wall Street and Broadway. Right there.

8 Q. Okay.

9 MR. MARKS: I have a series of
10 checks that I want to have marked so
11 normally we use A and since I am the
12 defendant if that is okay with you.

13 He will give you the marked one.

14 (Series of checks with first check
15 dated 11/26/09 was marked Defendant's
16 Exhibit A for identification)

17 BY MR. MARKS:

18 Q. I am showing you what has been
19 marked as Exhibit A.

20 A. I see it.

21 Q. It is a series of checks made out
22 to you. The first check is dated 11/26/09
23 on page 1. It says "Happy Birthday."

24 Did Gabby normally give you money
25 for your birthday?

1 E. Cioffi

2 reason why we got the house?

3 Q. No. Kept the house because you
4 didn't want it redeveloped?

5 A. No. That is not.

6 Q. So what is the reason?

7 A. The reason is that I assumed
8 though I haven't discussed it with her that
9 when my sister is married that she would
10 occupy that house.

11 Q. Where does she live now?

12 A. She actually has an apartment in
13 the building that I live in at 1535 East
14 14th Street.

15 Q. There is a 14th Street in Brooklyn
16 and a 14th Street in Manhattan?

17 A. It is Brooklyn. That's correct.

18 Q. Okay. But have you discussed with
19 your sisters whether she is going to buy you
20 and your other siblings out of the house?

21 A. No. We haven't really talked
22 about the details of it. I have thought
23 about them but haven't really brought it out
24 to them.

25 Q. So you have kept the house vacant

1 E. Cioffi
2 neighborhood single family houses?

3 A. Mostly single family houses. Some
4 apartment, some multifamily houses mixed in
5 but mostly single family middle class, that
6 is how you would describe Midwood.

7 Q. Has the value gone -- what is the
8 value been like over the ten years? Did it
9 go up, down, or stable?

10 A. It has gone up slightly, not
11 incredibly. As I said the city assesses it
12 at \$534,000. I don't remember what the
13 city's assessment was at the time of my
14 father's death so I can't really compare.

15 But from discussions with
16 neighbors pretty much things have been
17 level.

18 Q. Okay. So right now other than
19 your sister may live there when she gets
20 married you have no other plans?

21 A. No plans.

22 MR. MARKS: Could you mark this
23 as Exhibit B?

24 (Series of checks was marked
25 Defendant's Exhibit B for identification)

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E. Cioffi

until I thought that that might be a burden
to do regularly being that we had an account
that had money in it already.

Q. So then it tailed off or changed
after 2012?

A. Correct. This is actually the
last check that I accepted from Gabrielle.

MR. SMITH: Let the record
reflect --

MR. MARKS: Excuse me?

MR. SMITH: Let the record
reflect that Mr. Cioffi is looking at
the May 6, 2012 check.

BY MR. MARKS:

Q. Okay. I have an exhibit that is
going to show additional checks but I will
ask about them when I get them.

So your recollection is that in
May 2012 that is the last check that you
took from Gabrielle for the household?

A. Yes. I do believe that is true.

Q. That was based on the idea there
was enough money in the account, is that
right?

1 E. Cioffi

2 Q. But there would be other times
3 where she might be in New York City for work
4 or business and she would see you other than
5 Christmas?

6 A. When she was living out of New
7 York City?

8 Q. Yes.

9 A. I didn't see her at those times.
10 I saw her at holidays, mostly Christmas.

11 Q. Okay. And obviously for the last
12 what 12 years she has been living in the Las
13 Vegas area, correct?

14 A. Since 2003.

15 Q. Before that a couple years in
16 California?

17 A. Correct.

18 Q. So let's say the last 15 years
19 that she has lived in California or Nevada
20 would you generally see her at Christmas?

21 A. Yes.

22 Q. As I understand from her testimony
23 everyone would gather at the family home for
24 a big Christmas; is that correct?

25 A. Yes, it is.

1 E. Cioffi

2 Q. Okay. And did Gabby come with
3 Dennis?

4 A. Gabby came with Dennis at
5 Christmastime?

6 Q. Yes.

7 A. For a number of years, yes.

8 Q. Do you recall when Gabby got
9 married to Dennis?

10 A. Yes, I do.

11 Q. When was that?

12 A. That was on July 10th, I believe,
13 in 1991.

14 Q. Okay. And going back in time into
15 the '90s how frequently would you see
16 Dennis?

17 A. Into the --

18 Q. From the '90s let's say to 2000.

19 From the '90s to 2000 as I
20 understand it Gabby and Dennis worked on the
21 east coast?

22 A. That is correct. They lived in
23 Pennsylvania for a period of time.

24 Q. In the Philadelphia area which is
25 only two hours away?

1 E. Cioffi

2 Q. What about New Year's Eve? You
3 saw her on New Year's Eve in 2000?

4 A. New Year's Eve we stayed home and
5 just celebrated it at home, correct.

6 Q. Dennis participated with that?

7 A. Yes. When he was with us,
8 correct.

9 Q. Wasn't that -- before they moved
10 to California and my understanding is he
11 came every Christmas.

12 A. My recollection says that he did
13 before -- before -- yes, during the
14 California period.

15 Q. Before the California period on
16 the east coast period?

17 A. I remember -- as far as I can
18 remember that Dennis came at Christmastime
19 with Gabby each Christmas.

20 Q. But these were not just one day
21 trips. This was an extended, as I
22 understand it, fall and Christmas through
23 New Year's?

24 A. That's correct. They spent a
25 number of days with us between the holidays.

1 E. Cioffi

2 and couldn't be with us for the holiday.

3 I do remember an occasion where
4 Dennis was ill and couldn't come because of
5 that illness.

6 Q. Okay. So from -- and after 2008
7 he never came?

8 A. I don't recall that he did.

9 Q. Okay. What did Gabby tell you for
10 instance in 2010, did she tell you anything
11 about their relationship in 2010?

12 A. In 2010 no, not until the summer
13 of 2010.

14 Q. Okay. So in the summer of 2010
15 did Gabby tell you that Dennis had filed for
16 divorce?

17 A. Yes. She let us know that she
18 received something in the mail and had a lot
19 of questions about it and when she told
20 members of the family, myself included, we
21 had the same questions.

22 Q. What were the questions?

23 A. What in the world is going on?

24 Q. Okay. Well, prior to 2010 did you
25 have the kind of relationship with Gabby

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E. Cioffi

and then not being here. Did you notice that the amount of time let's say between 2000 and 2007 lessened down to like a day for Christmas and then he would leave. Did you notice that?

A. Not in a major way, no.

Q. Looking back did you notice it when you were doing your soul searching and trying to figure out the dates, et cetera?

A. Well, I just know that Dennis seemed to be working more and more.

Q. Okay.

A. And may need to spend less and less time at home with Gabby and of course less and less time with us on vacations.

As I said he on a couple of occasions left during the holiday to go on work trips.

Q. Now, from 2010 or from 2008 you haven't seen Dennis at all?

A. I have not seen him.

Q. So in 2010 after he filed for divorce during that Christmas obviously Gabby was here by herself?

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E. Cioffi

interested in going with him to therapy if
necessary to save their marriage.

Q. Did you give her any brotherly
advice?

A. I told her that that was a great
thing to do because a marriage is something
that you keep.

Q. Did you notice whether she was
getting calls or e-mails or texts from
Dennis on a frequent basis over the holiday?

A. No. I don't recall that being
frequent. I don't recall particularly.

Q. Do you recall how you spent New
Year's Eve that year?

A. New Year's Eve we spent it as we
always did at home --

Q. Which is what?

A. At home quietly, champagne, food,
just the family.

Q. Okay. But she is married to
Dennis. You are in New Year's Eve 2010.
And there is no Dennis?

A. Correct.

Q. Did that topic come up where is

1 E. Cioffi

2 MR. SMITH: Objection. Vague.

3

4 BY MR. MARKS:

5 Q. I am just asking what you thought
6 at the time.

7 A. Of course I thought it was odd.

8 Q. Right.

9 And did you say anything to her
10 like wake up, this guy is not here, this guy
11 is not here, it is Christmas, this guy is
12 not here it is New Year's Eve. A lot of
13 people work.

14 I am assuming on Wall Street there
15 is plenty of executives that work crazy
16 hours but they are going to find time to be
17 with the person they love for Christmas or
18 New Year's or these holidays. Didn't you
19 say to her anything about that?

20 MR. SMITH: Objection to the
21 form of the question. Vague and
22 ambiguous. Compound.

23 BY MR. MARKS:

24 Q. I am asking did you say anything
25 to Gabrielle about that?

1 E. Cioffi

2 BY MR. MARKS:

3 Q. Dennis is the only CEO or COO that
4 you ever knew?

5 A. That I know now and interact with,
6 yes, at that time, yes, he was.

7 Q. Working on Wall Street maybe it is
8 just the myth of Wall Street you know that
9 CEOs and executives work long hours, don't
10 they'?

11 A. They do and even non-CEOs do.

12 Q. Right. And they still find time
13 to spend Christmas or New Year's with their
14 family, correct?

15 A. I would hope.

16 Q. Did you ever contact Gabrielle on
17 her birthday?

18 A. Of course.

19 Q. Okay. What would you normally do?
20 How would you celebrate her birthday when
21 you were in New York and she was in let's
22 say Nevada?

23 A. Gabby always gets birthday cards
24 from her family and a call, during the day,
25 at night. I usually inquire what she is

1 E. Cioffi

2 Gabby and your discussions with Gabby and
3 your observations of Gabby and Dennis did --
4 you concluded that Dennis was gone and that
5 their marriage was broken, correct?

6 MR. SMITH: Objection to the
7 form of the question. Calls for
8 opinion.

9 BY MR. MARKS:

10 Q. I am asking what you observed.
11 You observed that they had a broken marriage
12 from 2010 on, correct?

13 MR. SMITH: Objection to the
14 form of the question. Vague and
15 ambiguous.

16 Calls for an opinion.

17 BY MR. MARKS:

18 Q. He is allowed to object in case
19 this goes in front of a judge. The judge
20 will deal with it. You can answer the
21 question.

22 A. Would you ask that again?

23 MR. MARKS: And you don't have
24 to object again. Your observation is
25 preserved.

1 E. Cioffi

2 correct?

3 A. Correct.

4 Q. From 2010 or even from '08 on --

5 from 2008 on you didn't see Dennis with

6 Gabby?

7 A. Correct.

8 Q. Okay. So from 2008 you didn't see

9 Dennis, you -- spending any Christmases with

10 Gabby, correct? From 2008 on Dennis and

11 Gabby didn't spend Christmas together?

12 A. Correct. Because Gabby was with

13 us at Christmas.

14 Q. And you knew Dennis wasn't?

15 A. Correct.

16 Q. Okay. I asked you about

17 birthdays. And I think you said you don't

18 recall from 2008 but you do recall from 2010

19 Dennis didn't spend Gabby's birthday with

20 Gabby?

21 A. That's correct.

22 Q. Okay. What about Valentine's Day?

23 Do you know whether Dennis spent Valentine's

24 Day with Gabby?

25 A. I know from Gabby that Dennis

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E. Cioffi

when Dennis was with Gabby visiting us we
did spend it together.

Q. But you don't recall the last New
Year's Eve Dennis was in New York City for?

A. I don't recall exactly what year
that was.

Q. Did Dennis and Gabby ever just
stay in hotels in New York City?

A. No.

Q. They always stayed --

A. At the house.

Q. I am going to call it the Midwood
house if that is okay?

A. All right.

Q. All right.

When you asked -- okay.

From your observations of the
Gabby/Dennis relationship from 2008 on did
you believe their marriage was broken?

MR. SMITH: Objection to the
form of the question.

Calls for opinion.

BY MR. MARKS:

Q. Go ahead. I am asking for your

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E. Cioffi

A. As a New Yorker?

MR. SMITH: Objection. Vague
and ambiguous. Fantasy.

BY MR. MARKS:

Q. I am asking. I thought New
Yorkers had a reputation of being able to
see through --

MR. SMITH: Same objection.

BY MR. MARKS:

Q. -- phony statements or statements
that weren't true.

MR. SMITH: Same objection.

THE WITNESS: I am not sure if
that is true.

BY MR. MARKS:

Q. Did you give your brother any --
did you give your sister any advice about
Dennis maybe saying he is on business but I
don't believe it? Did you ever tell her
that?

A. No. I never said that.

Q. Did you think that?

A. I wondered about it but at that
time Dennis was already revealing to my

1 E. Cioffi
2 alone, having his own internal problems, if
3 he was not traveling.

4 Q. But you knew he wasn't home in
5 like Las Vegas, correct?

6 A. That's correct.

7 Q. Had you ever been to Las Vegas?

8 A. No, I have never been there.

9 Q. So you never visited Gabby in Las
10 Vegas?

11 A. I never have.

12 Q. Did you ever visit Gabby in
13 California?

14 A. No, I never did.

15 Q. So what -- in terms of you -- we
16 talked a little bit about financial. Did
17 you have any clue as to Gabby's financial
18 situation at any time? You know in the last
19 15 years.

20 A. Her own finances or -- based on
21 her job?

22 Q. No. Her and Dennis' finances.

23 A. No.

24 Q. Did she ever tell you we bought
25 this nice house at Lake Las Vegas?

1 E. Cioffi

2 spending?

3 A. I don't know if "frugal" is the
4 word I would use.

5 Q. Meaning she doesn't spend, she
6 doesn't have to have the nicest car, the
7 nicest clothes, the most expensive clothes,
8 the most expensive car, correct?

9 MR. SMITH: Objection. Vague
10 and ambiguous.

11 THE WITNESS: Correct.

12 BY MR. MARKS:

13 Q. But you knew from seeing pictures
14 of her house that she was certainly
15 financially well off with Dennis, correct?

16 MR. SMITH: Objection to the
17 form of the question. Vague and
18 ambiguous.

19 BY MR. MARKS:

20 Q. Isn't that true?

21 A. Correct.

22 Q. Did she ever complain of financial
23 problems to you?

24 A. No.

25 Q. Is there a reason why you never

1 E. Cioffi

2 A. They are all checks that were
3 written before -- just before my birthday
4 and they are all birthday gifts.

5 Q. So your birthday is?

6 A. December 2nd.

7 Q. Okay. Do you recall what you got
8 for your birthday in 2015?

9 A. 2015?

10 Q. Two months ago.

11 A. Correct. Yes. I got a check for,
12 I think \$500 which I put into the house
13 account rather than my own.

14 Q. Okay. So you don't like any
15 travel, do you take car trips or you just
16 don't like any travel?

17 A. I am not especially interested in
18 that many places. I would love to visit
19 Gabby and see her more often by visiting her
20 instead of her coming to see us.

21 Q. So you have a map -- you have a
22 map of America with New York on your wall?

23 A. Brooklyn pretty much.

24 Q. Brooklyn, okay.

25 So right now other than the house

1 E. Cioffi

2 city at Christmastime but Gabby and Dennis
3 did not stay in hotels when they visited us.
4 They stayed in the house and slept in the
5 room that she had used and had shared with
6 one of my other sisters.

7 Q. Do you have a car?

8 A. No, I don't. I am not a driver
9 either.

10 Q. You take subways and buses
11 everywhere?

12 A. Always, since I have been a
13 teenager, take the subway.

14 Q. Now, right now are any of your
15 other two sisters married?

16 A. No. Gabrielle is the only person
17 in the family who is married.

18 Q. In your -- are you -- you are one
19 of the editors of these accounting
20 magazines, is that what you are saying?

21 A. Right. I am the senior copy
22 editor or the copy chief and we work on
23 publications and other materials that the
24 New York State society issues.

25 Q. Okay. These are -- is it the kind

1 E. Cioffi

2 Correct.

3 Q. Now, we talked about 2010. Do you
4 recall Christmas in 2011?

5 A. 2011 was very much like 2010 only
6 I think Gabby had gotten more used to not
7 having Dennis at home so 2011 was Christmas
8 and New Year's with Gabby at 1478 East
9 14th Street.

10 Q. Was Gabby upset?

11 A. By that time Gabby had already
12 spoken with Dennis and I believe had gone to
13 family -- to counseling sessions with him or
14 discussed it because it was Gabby's belief
15 and from what Gabby says Dennis' belief that
16 they needed to work to keep their marriage
17 together. They were interested in saving
18 their marriage.

19 Q. In 2011?

20 A. I believe so. Yes.

21 Q. Okay. But did you talk to Gabby
22 about how much time you are giving him, when
23 are you ever going to live together again,
24 any questions like that?

25 A. No. I did not.

1 E. Cioffi

2 sorry.

3 BY MR. MARKS:

4 Q. Do you have the question? I will
5 just rephrase it.

6 Did you have conversations with
7 Gabby to the effect of how long you are
8 going to let this go on?

9 A. Yes. We did exchange words about
10 that.

11 Q. What did she say?

12 A. Gabby said that she wasn't sure,
13 she -- we wanted to wait and it is not my
14 place to make her feel like she is making a
15 wrong decision so I said, well, let's wait
16 but what is he doing during this time frame,
17 where is he and doesn't he have an
18 obligation to be with you?

19 If he can fulfill his work
20 obligations traveling he must be a
21 functioning human being.

22 Q. So you were suspicious that there
23 was something going on?

24 A. I became suspicious that perhaps
25 his personal demons weren't what he claims

1 E. Cioffi

2 from Dennis?

3 A. That's correct.

4 Q. This is the only e-mail you ever
5 got from Dennis?

6 A. That's correct.

7 Q. Now --

8 A. I want to correct myself. I
9 received an e-mail from Dennis when he
10 bought one of the cats that Gabby still has.
11 He e-mailed photographs to me. This was
12 prior to 2010.

13 MR. SMITH: Can we get a copy of
14 this document?

15 MR. MARKS: I am reading it.
16 Obviously at some point we can get a
17 copy of it.

18 MR. SMITH: I am just saying we
19 can get a copy and put it in the
20 record. That way we can --

21 MR. MARKS: I want to get some
22 foundation. Then we will stop and
23 make a copy.

24 BY MR. MARKS:

25 Q. I always like when people pull

1 E. Cioffi

2 address and then printed it?

3 A. That's correct.

4 Q. Okay. I am saying you found out
5 about this deposition back in November, I
6 think, correct, of 2015?

7 A. Yes.

8 Q. In my understanding you had health
9 problems or some reason why we couldn't do
10 it at Christmas?

11 A. I did and my physician notified
12 Gabby.

13 Q. Okay. So when did you print this
14 e-mail out?

15 A. I only printed that out recently,
16 just within the past -- within the past
17 couple of weeks or past week.

18 Q. So you searched your e-mail to see
19 if there are any other e-mails from Dennis
20 to you?

21 A. I didn't search. I know there
22 aren't. That is the only --

23 Q. When you said you did your soul
24 searching what was your soul searching
25 consisting of?

1 E. Cioffi

2 MR. SMITH: Objection.

3 Compound, vague and ambiguous.

4 You can answer.

5 THE WITNESS: It was some of
6 each. I mean I am always hopeful that
7 something is going to turn around but
8 I knowing what I do know now in 2016
9 or what I have been told that is by
10 Gabby and have seen on the internet I
11 don't think that he is returning to
12 his or has any intentions or may never
13 ever have had intentions of returning
14 to his marriage.

15 BY MR. MARKS:

16 Q. What did you see on the internet?

17 A. A life with other people.

18 Q. When -- go ahead, I am sorry.

19 A. Probably -- when I did first see
20 this, probably over the past year.

21 Q. Okay. When did Gabby tell you
22 about the other people and the other
23 relationships Dennis was in?

24 A. About a year and a couple of
25 months ago and they were links to a woman's

1 E. Cioffi
2 about the amount of money she found out she
3 and Dennis had?
4 A. No.
5 Q. She never mentioned that?
6 A. No. She did not.
7 Q. You don't know how -- you don't
8 know anything about how much money Gabby and
9 Dennis had?
10 A. No, I don't.
11 Q. Did she complain about him
12 spending money?
13 A. Of late?
14 Q. Yes.
15 A. Yes.
16 Q. Okay. But she never told you the
17 context of he is spending money in the
18 broader context of what they have?
19 A. No. She did not.
20 Q. You don't know what their net
21 worth is?
22 A. Absolutely not.
23 MR. MARKS: Can we take a break
24 to make a copy of this?
25 (Recess)

1 E. Cioffi

2 A. No, he was not.

3 Q. Did you say anything to Gabby on
4 either of those occasions about what you are
5 doing, what is going on, why are you staying
6 with this guy, anything of that nature?

7 A. I -- that is not my relationship
8 with Gabby to give her advice so I don't say
9 those things to her. I take my lead from
10 her emotions.

11 Q. What about 2014. Do you remember
12 anything about Christmas 2014?

13 A. 2014 I believe it was understood
14 that he was untruthful in some of these
15 personal things that he said about himself.

16 Q. So by 2014 you understood she was
17 getting a divorce?

18 A. That there -- I don't really know
19 when the official proceedings began or when
20 they decided to say let's do this so I don't
21 know.

22 Q. That is what I am asking.
23 Do you know what Gabby finally
24 said I am filing for divorce?

25 A. I don't remember exactly when.

1 E. Cioffi

2 my assumption is that those are the things
3 that made her decide this is it.

4 Q. Okay. And I understand that. But
5 before those publicly displayed things you
6 hadn't seen Dennis in your home for
7 Christmas or New Year's for about seven
8 years?

9 A. That's correct.

10 Q. And from your -- and in your
11 opinion that is unusual to not see somebody
12 for the holidays for seven years, that they
13 are working -- that they say they are
14 working all the time, every Christmas, every
15 New Year's?

16 MR. SMITH: Objection to the
17 form of the question.

18 BY MR. MARKS:

19 Q. You thought that was odd?

20 MR. SMITH: Objection to the
21 form of the question. Same objection.

22 BY MR. MARKS:

23 Q. Do you want me to repeat the
24 question, sir?

25 A. Yes, could you.

1 E. Cioffi

2 MR. MARKS: You interrupted my
3 question and then we will let you
4 object.

5 BY MR. MARKS:

6 Q. You certainly -- although you
7 thought it was odd you didn't give
8 relationship advice one way or another, is
9 that your testimony?

10 A. That's correct.

11 Q. You were more of just a big
12 brother sounding board for Gabby sounding
13 off to you?

14 MR. SMITH: Objection. Vague
15 and ambiguous.

16 BY MR. MARKS:

17 Q. Is that right?

18 A. Probably, yes.

19 Q. You didn't ever say to her wake
20 up, the guy is not here for Valentine's Day,
21 your birthday, Christmas, New Year's,
22 something is up or you are not in a marriage
23 or you are not in a relationship, wake up,
24 Gabby, you are too -- you know, this can't
25 be true, you never said that?

1 E. Cioffi

2 A. Yes.

3 Q. Okay. Starting when, just in
4 general. I am not asking for the exact
5 date. Just a general date.

6 A. I can't recall. At least two
7 years ago.

8 Q. Nothing before that?

9 A. Well, we did talk about Dennis
10 when my sister received that letter in 2010.

11 Q. Right.

12 A. But we went through a period of
13 some years and months where my sister and
14 Dennis were supposed to be repairing their
15 marriage.

16 Q. I understand that but I am asking
17 you did you talk to your other siblings
18 about words to the effect -- maybe as a
19 brother you can't say certain things that
20 you thought your sisters could say to her?

21 MR. SMITH: Objection.

22 MR. MARKS: I am just asking.

23 And then Mr. Smith can object.

24 BY MR. MARKS:

25 Q. I am asking did you have

1 E. Cioffi

2 A. Originally, yes.

3 Q. Okay.

4 A. In 2010 and gradually over the
5 years as they -- or months as they -- as
6 Dennis and Gabby went into counseling
7 together and Dennis consistently missed
8 appointments, did not seem to be trying to
9 preserve the marriage that they were both
10 trying to save, I don't think that anybody
11 could not doubt the things he said were his
12 problems.

13 Q. Say that again.

14 A. I don't think that anybody would
15 have -- I think that Dennis' supposed
16 problems seemed to be unreal after -- after
17 this person who is supposedly getting
18 treatment or trying to work them out is
19 absolutely not doing that.

20 Q. Okay. And did you say that to
21 Gabby? Did you tell Gabby that?

22 A. Not then. More recently now and I
23 did discuss that with Cassandra then.

24 Q. "Then" meaning 2010, 2011?

25 A. Yes.

1 E. Cioffi
2 until she actually started divorce
3 proceedings did you and Gabby ever discuss
4 her financial situation?

5 A. Gabby and I never discussed that.

6 Q. She never said I have all the
7 money, don't worry about it or I need money,
8 nothing about her finances?

9 A. No. She did not.

10 Q. Did you ever say to Gabby if
11 Dennis isn't around why don't you come out
12 to New York more?

13 A. No, I did not say that.

14 Q. Did you ever know -- I guess you
15 don't go away for the summer since you don't
16 go away at all but did you ever talk to
17 Gabby about coming out to New York in the
18 summer?

19 A. We really never discussed that.
20 We were pretty comfortable in our niche for
21 holidays.

22 What Gabby did do is begin to
23 visit us more Easter time in the spring so
24 we got to see her two times a year at one
25 point.

1 E. Cioffi

2 A. No. We never had discussions
3 about that.

4 Q. Did Gabby ever tell you that she
5 went to California to try to track down a
6 house that Dennis allegedly was living in?

7 A. I know that Gabby did -- did see a
8 house that Dennis allegedly was living in.

9 Q. What did Gabby tell you about
10 that?

11 A. Gabby could only tell me and
12 describe what the house looked like as far
13 as I can recall.

14 Q. Do you recall what year that was?

15 A. I don't.

16 Q. Did you ever tell Gabby to hire a
17 private investigator or find out what Dennis
18 was doing?

19 A. No. I never did.

20 Q. Did you -- what was your reaction
21 to the issue regarding the house when Gabby
22 told you that she went to a house that
23 Dennis allegedly was living at?

24 MR. SMITH: Objection. Vague
25 and ambiguous.

1 E. Cioffi

2 A. I don't. But I also know that
3 Gabby has made some good friends in Las
4 Vegas, she has a support system of friends,
5 maybe people that work with her in the
6 hospital and our sister Stephanie does visit
7 Gabby at least once a year.

8 Q. Did Cassandra ever go to Vegas?

9 A. No. She never has.

10 Q. You have never been to their home
11 in Vegas at all?

12 A. I never have.

13 Q. You never visited them in
14 California?

15 A. No. I never did.

16 Q. Who are Gabby's friends in Las
17 Vegas?

18 A. Who are they?

19 Q. Yes. Do you know them?

20 A. I don't know them. I never met
21 them.

22 Q. Does Gabby still have any friends
23 in New York?

24 A. There is the occasional
25 acquaintance from high school but not

1 E. Cioffi

2 Q. But you never said to your
3 siblings -- when is the first time you
4 recall saying to your siblings after '08
5 Dennis' story doesn't add up, something is
6 going on, my sister is just naive?

7 MR. SMITH: Objection. Vague
8 and ambiguous.

9 Mischaracterizes testimony.

10 BY MR. MARKS:

11 Q. I am asking a question. You can
12 answer.

13 A. I don't recall exactly when.

14 Q. At some point you did but you
15 don't recall when?

16 MR. SMITH: Objection. Vague
17 and ambiguous. Mischaracterizes.

18 BY MR. MARKS:

19 Q. Did you finish your answer?

20 A. I really don't recall when.

21 Q. In retrospect do you blame
22 yourself for not being stronger with Gabby
23 telling her what are you doing, this just
24 doesn't add up?

25 MR. SMITH: Objection. Vague

1 E. Cioffi

2 MR. SMITH: Let's take a break
3 for a couple of minutes and determine
4 whether I have any questions.

5 I want to talk to Gabby.

6 (Recess)

7 EXAMINATION

8 BY MR. SMITH:

9 Q. Okay. So I wanted a couple of
10 clarification questions.

11 When did you first have -- start
12 to have concerns about the excuses that
13 Dennis was starting to make about not coming
14 to family events?

15 A. Probably in 2013. At this time in
16 2012 I still was nursing a belief that maybe
17 he was sick or a person who was damaged and
18 trying to hope because as I said Dennis was
19 a person I loved very much and liked very
20 much when I first met him.

21 Q. That would explain why the bulk of
22 your conversations with Cassandra and
23 Stephanie were about Dennis' condition, not
24 about the status of their marriage?

25 MR. MARKS: Objection.

1 E. Cioffi

2 Q. You have never been a wife?

3 A. I have never been a wife. One day
4 maybe and travel.

5 Q. I hope you do one of the two so --

6 MR. MARKS: I have a followup.
7 Are you done?

8 MR. SMITH: I am done. I pass
9 the witness.

10 EXAMINATION (CONTINUED)

11 BY MR. MARKS:

12 Q. Okay. Sir, I understand once you
13 see the evidence it is easy to conclude
14 their relationship is over and you said you
15 saw that evidence 18 months ago so that
16 would have been if my math is correct
17 sometime in 2014; is that right?

18 A. This is February of 2016. It
19 would have to have been the late 2014.

20 Q. I want to go back to '08. '08
21 Dennis wasn't there for Christmas or New
22 Year's.

23 '09 Dennis wasn't there for
24 Christmas or New Year's, correct?

25 A. That is correct. He was -- as far



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E. Cioffi

sick person. I have no -- I don't
know what I thought about extramarital
relationships and as you brought out I
am not going to plant that idea in my
sister's head.

BY MR. MARKS:

Q. I think -- but I think as you
testified earlier this morning you had
suspicions that something was going on?

MR. SMITH: Objection.

BY MR. MARKS:

Q. Isn't that true?

MR. SMITH: Objection. Vague
and ambiguous. Mischaracterizes
testimony.

You can answer.

THE WITNESS: I am not sure I
know what you mean by "something."

BY MR. MARKS:

Q. You said you are more suspicious
than your sister?

A. Yes, I am. You are right. The
"something" could be anything but I don't
act on those things and don't share it.

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E. Cioffi

didn't -- you were trying to be supportive to your sister so you didn't want to plant any seeds in her head that he could have a different -- totally different lifestyle or other relationships?

MR. SMITH: Objection to

foundation. Vague and ambiguous.

BY MR. MARKS:

Q. Is that what you are saying?

A. Yes. That is correct.

Q. You didn't tell her get a private investigator?

A. Never.

Q. Okay. But when you talked to your sisters other than Gabby did you tell them more of your suspicions and they should tell Gabby?

A. No.

Q. Were they more suspicious than you or less suspicious?

A. No more than I.

MR. MARKS: I will -- I don't

have anything further.

EXAMINATION (CONTINUED)

1

E. Cioffi

2

A. Did I have some -- could you
3 repeat that?

4

Q. Did you have suspicions of an
5 affair?

6

A. Suspicions of -- somewhat, yes.

7

Q. When did you first have those
8 suspicions?

9

A. I can't recall when it was.

10

Q. How many years of not seeing
11 somebody for Christmas and New Year's does
12 it take before you have some suspicions?

13

MR. SMITH: Objection.

14

Argumentative. Vague and ambiguous.

15

THE WITNESS: I really don't
16 know but obviously a lot of years
17 before I got suspicious and that is
18 just the way that it was.

19

BY MR. MARKS:

20

Q. But just so I am clear you would
21 call your sister for her birthday and she
22 would be alone for year after year after
23 year, is that right?

24

MR. SMITH: We have asked these
25 questions four or five times.

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E. Cioffi

A. New Year's Eve she was with us,
alone with us without her husband.

Q. From '08 on?

A. From 2010 and I believe the years
just before 2010 he was traveling or had
mononucleosis.

MR. MARKS: I will pass the
witness.

MR. SMITH: Done. Nothing
further. Thank you.

(Time noted: 11:00 a.m.)

EUGENE JERRY CIOFFI

Subscribed and sworn to
before me this day
of 2016.

1 E. Cioffi

2 CERTIFICATE

3 STATE OF NEW YORK)

4 : Ss


5 COUNTY OF NEW YORK)

6 I, Steven Neil Cohen, a Registered
7 Professional Reporter and Notary Public
8 within and for the State of New York, do
9 hereby certify: That EUGENE JERRY CIOFFI,
10 the witness whose deposition is herein
11 before set forth, was duly sworn by me and
12 that such deposition is a true record of the
13 testimony given by such witness.

14 I further certify that I am not
15 related to any of the parties to this action
16 by blood or marriage and that I am in no way
17 interested in the outcome of this matter.

18 I further certify that neither the
19 deponent nor a party requested a review of
20 the transcript pursuant to Federal Rule of
21 Civil Procedure 30(e) before the deposition
22 was completed.

23 In witness whereof, I have
24 hereunto set my hand this 9th day of
25 February 2016.



STEVEN NEIL COHEN, RPR

E. Cioffi

INDEX OF EXAMINATION

WITNESS	PAGE
---------	------

EUGENE CIOFFI	5
---------------	---

By Mr. Marks	5, 101, 106
--------------	-------------

By Mr. Smith	99, 106
--------------	---------

EXHIBITS

Defendant's

EXHIBIT NO.	MARKED
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A	Series of checks with first check dated 11/26/09	29
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B	Series of checks	33
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C	Three checks	64
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D	E-mail	80
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E. Cioffi

DEPOSITION ERRATA SHEET

Assignment No. J0260773

Case Caption: Cioffi-Kogod vs. Kogod

DECLARATION UNDER PENALTY OF PERJURY

I declare under PENALTY OF PERJURY
that I have read the entire transcript of
my Deposition taken in the captioned
matter or the same has been read to me,
and the same is true and accurate, save
and except for changes and/or corrections,
if any, as indicated by me on the
DEPOSITION ERRATA SHEET hereof, with the
understanding that I offer these changes
as if still under oath.

EUGENE CIOFFI

Subscribed and sworn to on the _____ day
of _____, 2016 before me,

Notary Public,
in and for the State of _____.

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E. Cioffi

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Page No. _____ Line No. _____ Change to: _____

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Page No. _____ Line No. _____ Change to: _____

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Page No. _____ Line No. _____ Change to: _____

Reason for change: _____

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EUGENE CIOFFI



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E. Cioffi

DEPOSITION ERRATA SHEET

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Reason for change: _____

Page No. _____ Line No. _____ Change to: _____

Reason for change: _____

Page No. _____ Line No. _____ Change to: _____

Reason for change: _____

SIGNATURE: _____ DATE: _____

EUGENE CIOFFI



EUGENE CIOFFI
CIOFFI KOGOD against KOGOD

February 05, 2016
Index: \$100..45

	97:4 98:7	16 69:9	2008	76:17
\$	101:20	15	13:13	80:20,22
	109:4	37:18	42:15,16	99:16
\$100	09	61:19	43:6	2013
18:9	34:13	1535	45:20	80:24
\$107	101:23	5:12	52:9,11	99:15
17:5		31:13	55:5,8,	100:7,8
\$110	1	18	10,18	106:14,21
17:11		84:6	56:21,24	
\$2,000	1	101:15	57:19	2014
17:23	15:23	1991	72:9	81:11,12,
18:22	29:23	39:13	106:5,25	13,16
\$2,100	1,000		2009	100:8
17:19	18:22	2	34:20	101:17,19
\$245	10005		42:15,16	2015
17:2	5:17	2,000	2010	24:6
\$4,000	10th	20:13	21:21	65:8,9
24:19	39:12	34:19,22	43:10,11,	75:6 78:8
\$500	11/25/12	20	12,13,14,	90:24
64:19	64:20	28:21	24 45:20,	2016
65:12	11/26/09	2000	23 46:20	77:8
\$534	29:15,22	34:9	47:22	101:18
14:11	11230	39:18,19	48:11	109:17
\$534,000	5:14	41:3 45:4	52:12,13,	2500
14:13	10:14	2003	21 53:12	34:10
33:12	11:00	37:14	54:22,24	2nd
\$635,000	109:12	2005	55:4,18	65:6
15:12	12	15:2,7	56:4,8,18	
0	37:12	18:24	69:3,5	3
05	14	20:7,9	73:12	
32:4	5:16 29:3	21:18	76:16	350
34:15	1478	22:4,18	87:10	30:4
06	10:13	23:14	88:3	3K
34:16	69:8	2006	89:4,24	5:13
08	14th	15:8	102:9	
55:4	5:13	18:24	108:21	4
86:18	10:13	45:4 72:7	109:5,6	
90:24	11:16	2007	2011	
	31:14,15,	18:24	69:4,5,7,	
		24:17	19 76:16	
		2008	89:24	4,000
		2009		34:23
		2010		45
		2011		10:3
		2012		
		2013		
		2014		
		2015		
		2016		



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EUGENE CIOFFI
CIOFFI KOGOD against KOGOD

February 05, 2016
Index: Asperger's..brother

Asperger's		9:14	9:15	breast
88:20	B	16:25		74:2
assessed		19:9	birthday	
14:12,14	Bachelor's	21:17	29:23,25	bring
18:3	13:24	36:22	51:17,20,	24:13
		47:11	23 52:4,	74:3
assesses	back		9,14,17,	broaden
33:11	9:2 20:7	bedroom	20 55:19	79:18
	22:4 28:2	38:17	56:8,10	
assessment	32:4	bedrooms	65:3,4,5,	Broadway
14:4	34:15	38:23	8 85:21	29:7
33:13	38:19		102:12	broke
assets	39:14	began	107:21	82:3
25:10	40:9 45:8	20:23	108:20	broken
assume	74:15	34:25		53:5,11
7:4 23:3	75:5	81:19	birthdays	57:20
46:20	76:21	begin	55:17	58:4
48:16	80:17	91:22	72:10	
52:15	82:3	beginning	bit	Bronx
68:21	86:17	78:8	61:16	11:2
76:19	88:3	belief	blame	Brooklyn
	101:20	69:14,15	97:21	5:13
assumed	background	99:16	board	10:9,12,
19:20	13:15		23:2	18,21
31:7	22:24	believed	85:12	11:2
assuming	backyard	100:20	book	13:22,24
49:14	15:25	big	60:13	16:4,6
assumption	bad	15:21	books	31:15,17
42:7 83:2	94:4	37:24	24:25	38:15,20
AT&T	balance	44:22	25:20	48:8
17:9	44:6,15,	48:15,21	born	65:23,24
attacked	17 68:10	52:15	10:25	92:9
7:19 8:4	bank	62:8,9	56:12	94:19
attended	21:23	70:12		102:5,8
13:16	25:14,22	85:11	bottom	brother
August	banker	94:9	94:11	8:18
56:12	20:24	bigger	bought	44:22
authorized	based	30:23	61:24	48:15,21
4:7	18:3	bill	73:10	52:15
aware	35:23	17:4,9	break	59:17
68:21,22	58:14	18:9	79:23	62:25
	61:20	billing	82:15,16	70:12
	basis	17:6	84:24	76:7
		bills	99:2	82:10
				85:12
				87:19



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54:1 55:1	67:2	college	condition	96:18
56:1 57:1	68:17	13:16, 21,	99:23	continued
58:1 59:1	city's	22, 24	100:3	70:10
60:1 61:1	14:4	16:4, 7	condos	101:10
62:1 63:1	33:13	38:17	30:23	105:25
64:1 65:1		color	conducting	106:18
66:1 67:1	claims	7:21	100:20	continues
68:1 69:1	71:25	comfortable	confided	30:7
70:1, 24	clarificati	91:20	44:2	44:13
71:1 72:1	on	communicati	confused	contributed
73:1 74:1	99:10	ng	20:16	18:11
75:1 76:1	108:5	50:9	connection	34:19, 21,
77:1 78:1	clarified	community	94:6, 7	22
79:1 80:1	108:8	68:17	considerati	n
81:1 82:1	clarify	company	on	36:22
83:1 84:1	106:8	12:15	68:9	56:3
85:1 86:1	108:3	compare	considered	conversatio
87:1 88:1	class	33:14	15:23	ns
89:1 90:1	33:5	complain	consisted	71:6
91:1 92:1	clear	63:22	76:2	76:20, 23
93:1 94:1	7:6 26:22	79:11	consistentl	86:9, 20,
95:1 96:1	27:20	complicated	y	23 88:2
97:1 98:1	80:7	25:3	89:7	92:18
99:1	107:20	compound	consisting	99:22
100:1	close	49:22	75:25	COO
101:1	74:6	50:24	consists	51:3
102:1	closed	70:20	15:24	copy
103:1	25:5, 6	77:3	Consolidate	12:24, 25
104:1	26:13	concern	d	67:21, 22
105:1	clothes	76:6	17:5	73:13, 17,
106:1	63:7	concerned	contact	19, 23
107:1	clue	90:22	51:16	79:24
108:1	61:17	94:21	102:17	corner
109:1, 15	62:10, 12	concerns	104:12	34:5
city	coast	46:8	context	correct
10:24	39:21	99:12	79:17, 18	10:10, 25
17:24	41:16	conclude	continually	11:4, 14,
23:6	42:3, 10	101:13	70:9	17, 24
24:14	code	concluded	continue	13:10, 25
33:11	10:14	53:4	76:23	15:20
36:15	24:13			22:3, 14,
37:3, 7				16 23:20,
44:24				
54:25				
57:5, 9				
66:24				

89:6,7	designed	discussion	67:8	editor
90:24,25	98:17	6:3	drove	12:24
91:11	102:22	discussions	40:8,9	67:22
92:20,21,	Detached	32:21	duly	editors
23 93:6,	16:2	33:15	5:3	67:19
8,17,23	details	44:7,14	dust	education
94:20	31:22	46:6 53:2	32:14	58:14
96:20	46:22	66:3 93:2		educational
99:13,18	76:11	diseases		13:14
100:20	78:10,11	106:22	E	effect
101:21,23	determine	disorders	e-mail	71:7
102:10	99:3	88:22	72:11,23,	86:11
106:4,12,	diagnosed	displayed	25 73:4,9	87:18
21 108:19	88:20	82:24	74:13,16,	electric
Dennis'	die	83:5	18 75:14,	17:4
42:12	15:4	distance	18 80:4,	elementary
61:22	died	17:12	8,19	92:8
69:15	14:20,25	distraught	e-mailed	emotional
76:4,10	15:2	48:12	73:11	60:2
78:3,12	18:17	distress	e-mails	emotionally
88:4	20:15	76:8	47:10	50:10
89:15	24:5 32:5	divided	75:19	88:13
97:5	difficult	23:18	earlier	emotions
99:23	19:23	divorce	34:11	81:10
depending	dinner	43:16	103:9	empty
17:11	44:11	45:24	Early	11:10
deposition	52:3	81:17,24	19:18	27:3
4:5,6	discovery	82:20	east	encourage
5:18,22	98:18	84:4 91:2	5:12	96:11
7:10 8:23	102:23	divorced	10:13	encouraging
9:20,23,	discuss	84:24	31:13	98:24
25 10:9	44:18	document	39:21	engaged
11:3	88:8,11,	73:14	41:16	28:6
14:24	16 89:23	doubt	42:2,10	92:13
26:22	91:3	89:11	69:8	English
75:5	106:11	90:5	Easter	13:17
depositions	discussed	doubts	91:23	equally
9:17 74:7	31:8,18	46:8	easy	11:25
describe	69:14	90:10	101:13	estate
33:6	88:7,18	driver	Edison	14:21
93:12	91:5,19		17:5	

focus	friends	24 43:9,	21 95:3,	gather
54:22	95:3,4,	15,25	7,22	37:23
followup	16,22	44:4,18	96:2,5,	gave
101:6	96:2	45:15,25	11,23	7:13
food	front	46:20	97:22	27:12
47:19	7:15 8:13	48:5,12	99:5	62:12
form	15:25	51:23	100:11,	70:6
4:9 49:21	53:19	52:9,14	13,19	80:14
50:23	frozen	53:2,3	102:11	gay
53:7,14	18:4	54:25	104:12	104:3,4
57:22	frugal	55:6,10,	105:16,18	general
58:12,16	62:16,25	11,12,20,	108:20	16:7
60:9	63:3	24,25	Gabby's	68:22
63:17	fulfill	56:7,17,	14:23	87:4,5
83:17,21	71:19	24,25	22:5	90:9
86:3	full	57:2,8	26:22	generally
forward	44:25	61:9,12	55:19	37:20
82:20	functioning	62:15,18,	61:17	76:12
94:10	71:21	25 64:6,	69:14	gifts
forwarded	90:15	14 65:19	90:23	30:8,10
80:13,18	fund	66:14,16,	95:16	65:4
found	34:6	20 67:2	Gabby/	give
75:4	future	69:6,8,	dennis	5:11
78:3,16	46:21	10,11,15,	57:19	19:8,9
79:2		21 70:8,	Gabrielle	29:13,24
82:20		18 71:7,	8:18 11:3	30:8 47:4
foundation	G	12 72:5	12:11	59:17,18
60:8		73:10	19:25	62:10
73:22	Gabby	74:9	34:4,14	78:10
102:24	18:11,13	75:12	35:8,21	81:8
105:8	19:16	76:3,6,9	36:5,6,13	84:16
frame	22:7	77:10,21	38:16	85:7
71:16	23:14	78:5 79:8	49:25	94:10,15,
frank	24:20	80:11,13	51:16	16
44:4	29:24	81:3,8,23	67:16	giving
frequency	30:10	82:19	106:24	9:24
42:12	36:17,23	84:3,9,17	Gabrielle's	18:21
frequent	38:4,13	85:12,24	9:19 10:8	69:22
47:11,13	39:2,4,8,	86:24	20:3	82:12
frequently	20 40:3,	89:6,21	106:13	good
39:15	8,16	90:12,15	garage	17:20
	41:19	91:3,5,	15:25	40:12
	42:18,20,	10,17,22	gas	95:3
		92:19,20	16:25	
		93:4,7,9,		
		11,16,21		
		94:13,19,		

industry 23:4,5	105:13	90:5	17:13,14	42:12 45:4
informal 8:9	issue 8:3 93:21 94:12	kick 98:5	laptop 74:21	letter 87:10
inquire 51:25	issues 67:24 68:3,7 86:24	kind 8:24,25 20:5 21:16 43:25 44:7 67:25 94:13,17 100:3	largest 16:24 las 37:12 61:5,7,9, 25 64:2 92:19 94:20 95:3,16 96:6,14	letting 54:11 level 17:6 22:20 33:17 50:4 90:14
insurance 15:18 17:22	J January 72:11 JERRY 109:15	kinds 19:5 90:10	late 79:13 101:19	levity 8:11
intentions 77:12,13	job 50:12 61:21 90:16	knew 9:13 22:12,15, 18 23:9 36:6,9 50:20 51:4 55:14 61:4 63:13 74:6 76:3 82:8 94:18	lawyers 14:22 lead 81:9 98:18 102:22 leading 100:5 learned 68:25	life 9:3 30:7 44:6,8, 14:16 76:10,14 77:17 78:12 90:11 100:4,12 lifestyle 105:5
interest 66:4	jobs 36:10 jointly 96:10 journal 25:4,22, 23	knowing 19:20 20:5 77:8	leave 26:24 27:5 45:5	light 7:22
interested 46:24 47:2 64:12 65:17 69:17	judge 8:13,14 53:19 July 39:12 June 17:18	knowledge 68:16,19 Kogod 74:15	led 74:3 108:6 left 45:18 72:9 left-hand 34:5 legal 11:11 lessened	limits 70:4,6 lines 28:24 lining 24:10,12 links 77:25 liquidated 25:8 live 11:19 27:21,25 31:11,13
internal 61:2	kernel	Lake 61:25 94:20 landline		
internet 77:10,16 82:25	keeping 16:15,17 106:23			
interrupt 54:16				
interrupted 85:2				
intimate 44:19 46:22	K	L		
investigato r 93:17				

members 43:20	monetary 30:8	mourning 32:12	neighborhoo 7:15	
mentioned 66:9 79:5	money 9:13,15	move 28:2	d 30:21,22, 24 33:2	noted 109:12
message 72:9	18:11	moved 41:9	neighbors 33:16	notes 25:21
met 95:20 99:20	19:14,16 20:5,20 21:11,12,	movie 94:4	net 79:20	notice 44:24 45:2,6,8 47:9
middle 33:5	15,18,20 22:2 24:21,23 25:17,18	multifamily 33:4	Nevada 7:9 37:19 51:22	notified 75:11
Midwood 10:20 16:3,8 33:6 57:13	26:6 29:24 30:12 32:7 35:4,24 62:19 78:17,18,	multiple 88:21	newspaper 13:10	November 15:2 75:5
mind 104:15	79:2,8, 12,17 91:7	myth 51:8	nice 5:25 61:25 62:6	number 39:7 41:25
minds 96:21		naive 97:6	nicer 90:6	nurse 22:13 36:7
minute 16:13	mononucleos is	names 12:13	nicest 63:6,7	nursing 36:10,11 99:16
minutes 10:3 16:12 28:21 99:3	109:7 month 17:2,5,11 monthly 9:14	national 16:25 68:8	niche 91:20	O
mischaracte rizes 97:9,17 103:15 104:20	13:3,7 16:25 months 65:10 77:25	naturally 9:2 48:16	night 11:7,8 26:23,24 27:7 51:25	oath 4:8 8:2, 6,8
missed 70:9 89:7	84:6 87:13	nature 58:23 81:6	nods 6:14	object 53:18,24 54:19 84:25 85:4 87:23
mixed 33:4	89:5 101:15	necessarily 21:9	non-ceos 51:11	objection 49:2,20 50:22 53:6,13 54:7 57:21 58:11,15
mom 15:3	morning 26:25 103:9	needed 21:13 32:10 42:25 69:16 74:11	noncommitta 1 70:11	
moment 27:19	mother's 40:7	negligible 18:10	normal 52:5	
			notary	

places	preference	prior	publication	71:4
65:18	46:9	43:24	13:4,8	83:17,21,
	88:19	56:24	publication	24 85:3
plan	prepare	73:12	s	86:3
17:6	8:23	84:8	13:2,11	97:11
27:24	presence	106:20	23:2	108:6
66:7	88:14	private	67:23	questions
plans	presenting	93:17	publicly	6:5,7,8
33:20,21	58:22	105:12	82:24	43:19,21,
plant	preserve	probated	83:5 84:3	22 69:24
103:5	60:16	12:6	pull	99:4,10
105:3	89:9	probe	73:25	106:9
plenty	preserved	48:13	purposes	107:25
49:15	38:10,11	problem	26:5	108:10
pocket	53:25	7:5 19:15	put	quietly
74:2	press	23:22	19:12	47:19
point	70:3	46:25	21:11	<hr/> R <hr/>
6:18	pretty	problems	32:5	
18:16	9:8,14	23:10,15	65:12	reaction
19:19	18:9,23	60:3 61:2	73:19	93:20
20:17	33:16	63:23	88:22,24	94:2
73:16	62:16,25	75:9	puts	read
74:10	65:23	88:12,19	13:7	7:9 60:13
76:19	91:20	89:12,16	<hr/> Q <hr/>	reading
82:18	preventing	procedure		73:15
84:2	90:19	9:24	quarter	ready
91:25	previous	proceedings	26:9,14	27:17
97:14	106:4	81:19	quasi	real
pooled	108:7	91:3	32:2	14:21
24:23	previously	process	question	90:10
position	15:3	7:11,16	6:25 7:4	realized
22:19	primary	property	49:21	19:4 98:7
positions	27:15	18:2 94:6	50:23	100:10
22:21	print	protective	53:7,14,	reason
possibility	74:21	48:17	21 54:3,	31:2,6,7
98:12	75:13	psychiatris	14,19	63:25
potentially	printed	t	57:22	75:9
66:2	74:5,19,	46:15	58:16	reasonable
poverty	23 75:2,	public	60:10	17:18
23:9,12	15	7:15	63:17	reasons
practice			70:21,23	
68:12				

room	75:21	shape	97:3,4	19:11,24
8:20		21:7		20:18
38:12,14,	searched		siblings'	21:8 22:2
18 67:5	75:18	share	66:4	31:19
	searching	103:25	sick	38:5
rooms	8:24 45:9	shared	88:21	48:16
38:9	75:24	25:25	99:17	67:6,15
roughly	98:6	38:16	102:3	87:20
23:7	section	67:5	103:2	92:4
rude	10:18,20	sharing	106:21	105:16
6:19	16:3	26:14	sign	106:13
rules	seeds	sheet	7:10,14,	site
7:9	105:4	72:22	25	78:2
running	sell	shortly	signed	sitting
104:7	32:6	25:12	4:6	8:14
	send	show	single	21:15
s	80:11	35:17	10:15,16	situation
	senior	62:3	15:22	6:10
sad	12:24	66:25	30:20,23	20:3,8
52:16	67:21	showed	33:2,3,5	22:6
salary	sense	80:16	sir	61:18
22:9	21:14	showing	83:24	62:11,13,
sale	50:6	29:18	101:12	14 72:5
32:6	separate	34:3	sister	91:4
save	25:17	shows	28:6,8	sleep
30:12	series	66:21	31:9	11:6,8
47:3	6:5 29:9,	sibling	33:19	26:22,24
89:10	14,21	28:5	52:16	38:6
saving	33:24	siblings	56:5	slept
69:17	34:3 36:9	10:23	59:18	38:20
scattered	sessions	11:18,22	60:2	67:4
19:11	69:13	18:19	66:2,3,8,	slightly
school	set	19:7	9 74:13	17:23
13:16	17:7	25:11	76:8	33:10
92:8,9	settle	28:3	87:10,13	78:7
95:25	32:11	30:11,16	94:7 95:6	small
96:4	settled	31:20	97:6	23:18
sealing	32:14	38:24	103:22	Smith
4:4	sexual	86:10,21	105:3	5:22 6:6
search	46:9	87:17	107:21	9:22 10:4
74:16	88:19	92:15	sister's	35:9,12
		94:19	103:6	49:2,20
		96:6	sisters	50:22
			11:23	

surprised	69:21	ten	21:7	33:13
78:25	78:14	32:2,16	33:16	36:18
100:23	87:9,17	33:8	52:5	39:14,23
surreal	91:16	40:21	68:10	40:13
94:3	99:5	42:8	74:2 76:5	42:11
surrounding	talked	terms	81:9,15	45:3,15,
s	14:24	10:7	82:21,24	16 46:14
8:9	31:21	22:25	83:2,5	49:6,16
suspicious	46:5	44:6	87:19	50:10
102:16	56:14	61:15	89:11	51:6,12
103:10	61:16	terra	103:25	54:22
104:15,25	69:3 72:6	24:12	thinking	59:25
105:17	105:15	testified	28:3	60:6
106:20	talking	5:4 7:17	48:14	61:18
107:4,6,	9:3 16:10	103:9	76:2 84:5	68:6
8,12	23:17	testimony	thinks	69:11,22
suspicious	46:20	30:15	62:18	70:4,6
71:22,24	96:23	37:22	thought	71:16
90:8	taped	85:9 97:9	7:24	76:3
103:21	6:12	103:16	20:19,21	83:14
105:20,21	tapered	106:5	31:22	90:24,25
107:17	21:16	108:8	32:24	91:23
sworn	tax	texts	35:2	96:22
4:7 5:3	26:5	47:10	49:5,7	97:3
109:16	taxes	Thanksgivin	59:6	99:15
syndrome	14:12	g	60:23,25	102:8
88:20	15:19	40:5,8	66:23	106:4
system	17:16,17	therapist	76:4	108:19
95:4	18:2	70:5,10	83:19	109:12
	26:12	therapy	84:17	times
	32:11	47:2	85:7 86:8	18:22
T	teacher	they'	87:20	37:2,9
	92:9	51:10	102:25	44:11
tacked	technical	thing	103:3	56:4
18:7	68:11,19	8:5,6	thoughts	66:24
tailed	teenager	32:13	104:7	91:24
35:5	67:13	47:7	time	107:25
taking	telling	88:15	4:9	title
6:8,11	97:23	things	15:10,11	12:5
talk	102:20	8:25 9:6	18:8,13,	titled
5:22 9:22	temperament	18:8	15,25	11:21
36:3,15	21:2	20:25	19:19	12:2,10,
			20:17	12
			32:23	today
				7:13,21

EUGENE CIOFFI
CIOFFI KOGOD against KOGOD

February 05, 2016
Index: wait..zip

102:17	weekly	76:24	84:5	86:16
	36:22	83:13,14	86:14	87:7,13
W	weeks	90:20	91:24	89:5
	7:13	92:6,24	93:14	102:17,18
wait	36:23	world	95:7	104:11,
71:13,15	75:17	43:23	107:22,23	12:16
waived	wife	68:5,22	Year's	107:10,16
4:6	100:24	worry	40:20	109:5
	101:2,3	91:7	41:2,3,4,	yellow
wake	Wisconsin	worth	23 44:25	7:24,25
49:10	13:19	79:21	47:15,16,	York
85:19,23	woman's	written	22 48:2,	5:16
walk	77:25	65:3	11,23	10:24
66:25	wondered	wrong	49:12,18	12:18,23
wall	59:24	11:5	50:5	13:8,9
5:16 23:6	word	40:11	51:13	17:24
28:25	58:4 63:4	71:15	56:15,18,	23:6
29:3,7	words	106:11	24 57:5	24:14
49:14	26:8 71:9	wrote	60:24	27:8 32:8
51:7,8	87:18	34:4	69:8	36:15
65:22	work	Y	83:7,15	37:3,7
68:23	12:14,16,		84:10,19	44:23
wanted	25 27:5	yard	85:21	51:21
9:12 32:8	37:3	15:25	101:22,24	54:25
46:25	44:6,14,	year	107:11	57:5,9
70:7	16 45:19	14:19,25	108:25	65:22
71:13	49:13,15	15:8	109:2	67:24
80:15	51:9	17:19,23	year-and-a-	68:6,7,
99:9	67:22	18:6,22	half	17,24
wanting	69:16	20:13	82:23	91:12,17
74:21	71:19	21:19	84:7	95:23
war	74:19,22,	24:5	86:16	Yorker
21:22	24,25	25:13	100:9	58:25
web	89:18	30:3	years	59:2
78:2	92:4,7	32:10,15	9:3 18:6,	Yorkers
week	95:5	34:22,23	12 19:12	59:7
40:17,18,	worked	36:18	20:14	youngest
21 42:8	39:20	47:15	32:2,16,	66:16
75:17	working	48:13	19 33:8	
weekend	22:8,25	57:6	37:12,15,	Z
92:25	45:12	77:20,24	18 39:7	
	51:7	78:6,7	61:19	zip
			64:5 74:8	10:14
			83:8,12	
			84:10,20	



800.211.DEPO (3376)
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Exhibit A
Eugene Cloffi



Capture Date: 12/14/2009 Sequence #: 5892182892

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

11/26/09 DATE

1927

94-72/1224 NV
8373

PAY TO THE ORDER OF Eugene Cioffi \$ 500 —
Five hundred and 00/100 DOLLARS

Bank of America Premier Banking

ACH R/T 122400724

Happy Birthday!

Gabrielle Cioffi-Kogod

⑆122400724⑆ 004967350129⑈1927

CASH CHECK 676 02 0896
\$500.00

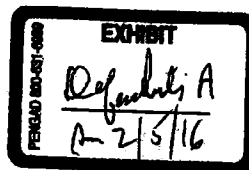
676478883
12/12/2009 10:47:21 NB
NEXT DAY BUSINESS
PAY ANY BANK

Eugene J. Cioffi
Leaving Post = 676478883

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
12/14/2009	000001500475522	22000020	Undetermined	Y		HSBC BANK USA, NA
12/14/2009	005892182892	121103886	Undetermined	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Kogod, Pltf
4849



Capture Date: 12/06/2010 Sequence #: 6392477689

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

2069

12/2/10 DATE

94-72/1224 NV
60499

PAY TO THE ORDER OF Eugene Cioffi \$ 500
The Henderson ad xx/00 DOLLARS

Bank of America
ACH R/T 122400724

Wealth Management Banking

Hoggy Borthley Gabrielle Cioffi-Kogod

⑆ 22400724⑆ 004967350129⑈ 2069

PAY ANY BANK

12/04/2010 12:56:30

676478883

\$500.00

0871 80 929

CASH CHECK

(X) Amount = 676478883

Electronic Endorsements						
Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
12/06/2010	6760020005	22000020	-1	Y		HSBC BANK USA, NA
12/06/2010	000001900127351	22000020	Undetermined	N		HSBC BANK USA, NA
12/06/2010	006392477689	121103886	Pay Bank	N		BANK OF AMERICA, NA
No Payee Endorsements Found						



Capture Date: 12/05/2011 Sequence #: 6592285885

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

2073

12/2/11 DATE

94-72/1224 NV
60499

PAY TO THE ORDER OF Eugene Cioffi \$ 300
Three Hundred and 00/100 DOLLARS

Bank of America
ACH R/T 123400724

Wealth Management Banking

Hoppy Birthday! Gabrielle Cioffi-Kogod

⑆122400724⑆ 004967350129⑈2073

CASH CHECK
EUGENE J CIOFFI
USD300.00
05Dec2011 Br: 676 8623 Ref: BG07 00072

Eugene J. Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
12/05/2011	6760010710	22000020	-1	Y		HSBC BANK USA, NA
12/05/2011	000001700401225	22000020	Undetermined	N		HSBC BANK USA, NA
12/05/2011	006592285885	121103886	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found

Exhibit B
Eugene Cioffi



Capture Date: 01/05/2009 Sequence #: 7092908195

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

1762

Jan. 3rd, 2009

34-72/1223 NV
9373

PAY TO THE
ORDER OF

Eugene Cioffi

\$ 2,000

Mr. Howard and xx/10

DOLLARS



Bank of America

Premier Banking

ACH RT 122400724

House Acct.

Gabrielle Cioffi-Kogod

⑆122400724⑆ 004967350129⑈1762

⑈0000200000⑈

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⑆021001088⑆
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BOSTON, MA 02108
4000730881

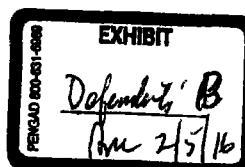
0005 66768

Eugene J. Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
01/05/2009	000004000730861	22000020	Undetermined	Y		HSBC BANK USA, NA
01/05/2009	007092908195	121103886	Undetermined	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Kogod, Pltf
4733



Capture Date: 02/08/2010 Sequence #: 7092322447

GABRIELLE CIOFFI-KOGOD 28 VIA MIRA MONTE HENDERSON, NV 89011-2013		1955
DATE <u>2/1/10</u>		04-72/1224 NV 8373
PAY TO THE ORDER OF <u>Eugene Cioffi</u>	\$ <u>2,000</u>	
<u>Two thousand and 0/100</u>	DOLLARS	
Bank of America		Premier Banking
ACH R/T 122400724		
<u>Bklyn. Household</u>	<u>Gabrielle Cioffi-Kogod</u>	
⑆ 122400724⑆ 004967350129⑆ 1955		

Eugene Cioffi
Account = 676478883

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
02/08/2010	000001600427118	22000020	Undetermined	Y		HSBC BANK USA, NA
02/08/2010	007092322447	121103886	Undetermined	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Capture Date: 11/08/2010 Sequence #: 6292161334

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

2065

10/25/10 DATE

94-727224 NV
60499

PAY TO THE ORDER OF Eugene Cioffi \$ 2000.00

Two Thousand and 00/100 DOLLARS

Bank of America **Wealth Management Banking**

ACH R/T 122400724

Handwritten signature

11 22400724 004967350124 2065

DEPOSIT
5676 08 5091
676041540 \$2000.00
11/06/2010 09:32:43
NEXT DAY BUSINESS

*Learning acct # =
6760478883*

Eugene Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
11/08/2010	6760020041	22000020	-1	Y		HSBC BANK USA, NA
11/08/2010	000001900633526	22000020	Undetermined	N		HSBC BANK USA, NA
11/08/2010	006292161334	121103886	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Capture Date: 07/05/2011 Sequence #: 6292747793

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

2071

June 30, 2011
DATE

94-72/1224 NW
60498

PAY TO THE ORDER OF Eugene Cioffi \$ 2,500
Twenty five hundred and 00/100 DOLLARS

Bank of America
ACH R/T 122400724

Wealth Management Banking

Here Fund - plus

122400724 004967350129 2071

130522 20110702 HSBC PERUS

Eugene J. Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
07/05/2011	6760020110	22000020	-1	Y		HSBC BANK USA, NA
07/05/2011	000001900341344	22000020	Undetermined	N		HSBC BANK USA, NA
07/05/2011	006292747793	121103886	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Capture Date: 05/14/2012 Sequence #: 6292682965

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011

1313
94-72/1224 NV
60660

May 6, 2012
DATE

PAY TO THE ORDER OF Eugene Cioffi \$ 2000
Two Thousand and 00/100 DOLLARS

Bank of America
ACH RT 122400724
Henderson

Wealth Management Banking
Gabrielle Cioffi-Kogod

⑆ 22400724⑆ 004967266446⑆ 1313

⑆76000432⑆ 20129512 HSBC HE US

Eugene Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
05/14/2012	6760020432	22000020	-1	Y		HSBC BANK USA, NA
05/14/2012	000001700723350	22000020	Undetermined	N		HSBC BANK USA, NA
05/14/2012	006292682965	121103886	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found

Exhibit C
Eugene Cioffi

07423



Capture Date: 12/07/2012 Sequence #: 6692119201

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011

11/25/12
DATE

1421
94-72/1224 NV
60660

PAY TO THE ORDER OF Eugene Cioffi \$ 500-
Five hundred and 00/100 DOLLARS

Bank of America
ACH R/T 122400724

Wealth Management Banking

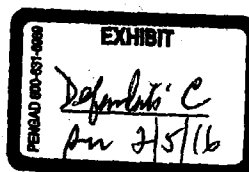
122400724 004967266446 1421

Eugene Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
12/07/2012	0490020159	22000020	-1	Y		HSBC BANK USA, NA
12/07/2012	000001800694221	22000020	Undetermined	N		HSBC BANK USA, NA
12/07/2012	006692119201	121103886	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Kogod, Pltf
3824

07424



Capture Date: 12/06/2013 Sequence #: 5392908402

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

2077

11/25/13 DATE

94-72/1224 NV
60498

PAY TO THE ORDER OF *Eugene Cioffi* \$ 500.00
Five Hundred and 00/100 DOLLARS

Bank of America
ACH R/T 122400724

Wealth Management Banking

[Signature]

⑆ 122400724⑆ 004967350129⑈ 2077

2013 12 06 12 00 00 HSBC

Eugene Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
12/06/2013	6460010729	22000020	-1	Y		HSBC BANK USA, NA
12/06/2013	000001800085689	22000020	Undetermined	N		HSBC BANK USA, NA
12/06/2013	005392908402	121103886	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Capture Date: 12/05/2014 Sequence #: 4292547871

GABRIELLE CIOFFI-KOGOD		2080
28 VIA MIRA MONTE		
HENDERSON, NV 89011-2013		94-72/1224 NV 60499
DATE <u>11/30/14</u>		
PAY TO THE ORDER OF <u>Eugene Cioffi</u>		\$ <u>1,000</u>
<u>One thousand and 00/100</u>		DOLLARS
Bank of America		Security Features Details on Back
ACH R/T 122400724		
Wealth Management Banking		
<u>[Signature]</u>		
⑆122400724⑆ 004967350124⑈ 2080		

Eugene Cioffi

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
12/05/2014	6460010164	22000020	-1	Y		HSBC BANK USA, NA
12/05/2014	000001500778401	22000020	Undetermined	N		HSBC BANK USA, NA
12/05/2014	004292547871	121103886	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found

Exhibit D
Eugene Cloffi

07427



Civil Case No. 15-cv-00000

Fw: E-mail from Dennis and response

1 message

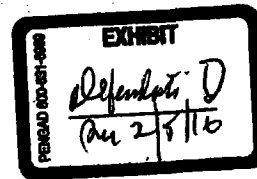
Eugene Cioffi <genecioffi@yahoo.com>

Fri, Jan 29, 2016 at 2:02 PM

Reply-To: Eugene Cioffi <genecioffi@yahoo.com>

To: Gene Cioffi <gcioffi@nysscpa.org>

----- Forwarded Message -----

From: Eugene Cioffi <genecioffi@yahoo.com>**To:** dennis kogod <dlkogod@hotmail.com>**Sent:** Sunday, February 12, 2012 11:29 PM**Subject:** Re:

Dear Dennis:

PLEASE forgive me for the major delay in writing back to you. It's been hard to find the quiet time to do justice to a message to you, and I wanted to be able to say just the right things.

First of all, I can't tell you how happy hearing from you has made me. I know that Cassie and Stephanie definitely share the same sentiment.

As you said, we've been following along, through Gaby, with all the turns that the past 18 months have taken. From the outset, though, it was comforting to know that the main objective for **both** you and Gaby has been to try to work to preserve what you have together. No one can do any better than that.

I know, Dennis, that you've been working to get through everything and to be the person that you want to be. Through all of this, even though Gaby isn't always certain where this will end up either, we always end up talking about honesty and moving forward toward **whatever** the outcome might be.

You should know that you're always on our minds, and Cassie and I spend so much time together talking about you and Gaby. We'd like nothing better than to see you and to be in touch regularly with you.

Without a doubt, it has to be truly painful for both you and Gaby to not be in full control of "things"---I always think of that trait of being in control as a main and admirable quality that you and my sister share. I know, Dennis, that both of you will soon be back in charge of your lives and that you'll get through this **intact**, no matter what each of you decides to do.

For now, Cassie and I want to say thank you for all your good wishes. We're always here for

you and Gaby, and we hope to hear from you again very soon.

Eugene

From: dennis kogod <dlkogod@hotmail.com>
To: genecioffi@yahoo.com; scioffi@si.rr.com
Cc: gcioffikogod@yahoo.com
Sent: Tuesday, January 17, 2012 3:39 PM
Subject:

Dear Eugene and Stephanie

I hope this finds you well and please accept a belated holiday wish, birthday wishes, etc, for the past 18 months

It has been a very tough year and a half and you have had to watch this whole thing unfold from Gab's perspective, I know that hasn't been easy, seeing a person you all love so much get hurt as much as I have hurt her

I want to thank you for being there for her, as clearly I have not on so many levels

I don't have this figured out yet, but I did want to say the following

- 1) thank you for your continued support
- 2) Gab deserves a lot better than I have given her, she just doesn't deserve what I have put her through
- 3) I don't have any good answers yet, but I am trying to find out what is driving me to act the way I have
- 4) Gab has let me know on numerous times that you have sent your support and love

I'm sorry you are experiencing this and me at my worse behavior, more importantly I am sorry Gab has to

I just wanted to say thank you for continuing to be the kind of people you have always been, loyal, loving, unconditional and all about family

please accept my sincere apologies for putting you all in such an awkward spot over the past 18 months, you didn't ask for this or deserve it either

so I will keep trying to figure this out, but wanted to let you know this was on my mind"

Cassie doesn't have email, so I was hoping you could share this with her if you don't mind

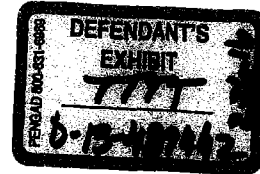
I'm not sure where we end up, but I am committed to trying to figure out what happened and what happens next

thank you all for reading this email

Im not ready for conversation yet, but I hope you dont mind that apologizing to you was a first
tep

Dennis

ORIGINAL



In the Matter Of:
CIOFFI KOGOD against KOGOD

D-13489442-D

STEPHANIE CIOFFI

February 05, 2016

FEB 22 2016



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SOLUTIONS

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EsquireSolutions.com

1099ed 02/22/16

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S. Cioffi
DISTRICT COURT
CLARK COUNTY, NEVADA
-----x
GABRIELLE CIOFFI-KOGOD
Plaintiff,
against Case No. D-13489442-D
DENNIS KOGOD,
Defendants.
-----x

STEPHANIE CIOFFI
New York, New York
Friday, February 5, 2016

Reported by: Steven Neil Cohen, RPR
Job No. J0260773

1 S. Cioffi

2 APPEARANCES

3
4 LAW OFFICE OF RADFORD J. SMITH

5 2470 St. Rose Parkway

6 Suite 206

7 Henderson, Nevada 89074

8 Attorneys for Plaintiff

9
10 LAW OFFICE OF DANIEL MARKS

11 610 S. 9th Street

12 Las Vegas, Nevada 89101

13 Attorneys for Defendant

14
15 ALSO PRESENT:

16 Gabrielle Cioffi-Kogod

1 S. Cioffi

2 STEPHANIE CIOFFI, called as a witness by
3 the Defendant, having been duly sworn,
4 testified as follows:

5 EXAMINATION

6 BY MR. MARKS:

7 Q. So you have to state your name
8 again now that we are on the record.

9 A. Stephanie Cioffi.

10 Q. What is your address?

11 A. 21 Jefferson Avenue, Staten
12 Island, New York 10306.

13 Q. Are you employed?

14 A. No. I am retired.

15 Q. Tell me what your occupation was?

16 A. I worked for AT&T as a technician.

17 Q. When did you retire?

18 A. 2004.

19 Q. Okay. And your educational
20 background?

21 A. I had a year of college.

22 Q. What college did you go to?

23 A. New York City Community College.

24 Q. Okay. Are you a sister of
25 Gabrielle?

1 S. Cioffi
2 up at trial we could comment on those
3 changes.

4 Do you understand that?

5 A. I do.

6 Q. If you don't understand a question
7 I will try to rephrase it. We are here to
8 get some information not to trick you or
9 harass you in any way.

10 Do you understand that?

11 A. I do.

12 Q. Did you review anything in
13 preparation for your deposition?

14 A. Just what you just said how it is
15 going to work and -- about the oath.

16 Q. Okay. So you had a conversation
17 with Mr. Smith?

18 A. A brief conversation, yes.

19 Q. Did you look -- did you search any
20 letters, e-mails, memos, computers anything
21 like that regarding dates, times, places
22 anything like that?

23 A. No.

24 Q. Okay. Are you close to Gabby? Do
25 you have a close personal relationship?

1 S. Cioffi

2 Q. That was at the Henderson home at
3 Lake Las Vegas?

4 A. I am sorry.

5 Q. You stayed at her home at Lake Las
6 Vegas?

7 A. Yes.

8 Q. And prior to that were you ever at
9 Las Vegas?

10 A. Yes.

11 Q. When were you there before that?

12 A. The year before.

13 Q. So how often do you come out to
14 Las Vegas?

15 A. About once a year.

16 Q. You stay a week to ten days?

17 A. Yes.

18 Q. Okay. How often does Gabby come
19 to New York?

20 A. She comes on the holidays, about
21 twice a year.

22 Q. Now, in terms of the Brooklyn home
23 as I understand it from prior testimony you
24 and your siblings all own the Brooklyn home
25 a quarter a piece; is that right?

1 S. Cioffi

2 Staten Island?

3 A. I usually go back after Christmas,
4 Christmas Eve.

5 Q. You sleep over the one night and
6 then go home?

7 A. Yes.

8 Q. Okay. And you are not married?

9 A. No.

10 Q. You don't have any kids?

11 A. No.

12 Q. You have never been married?

13 A. No.

14 Q. All right.

15 Did -- in terms of the financial
16 arrangements with the house in Brooklyn what
17 is your understanding of the financial
18 arrangements?

19 A. That we are all responsible for
20 25 percent of the expenses.

21 Q. Okay. And how much does that run
22 per year?

23 A. I am not sure. I just know that I
24 give a certain amount to my brother at the
25 beginning of the year.

1 S. Cioffi

2 Q. Do you -- I don't have any after
3 '13. Have you gotten birthday gifts in '14
4 and '15?

5 A. Yes, I did.

6 Q. In the same amounts?

7 A. Pretty much.

8 Q. Do you recall what you got in '15?

9 A. No, I don't.

10 Q. Do you have any business dealings
11 with your sister at all?

12 A. No.

13 Q. So the only investment you have
14 together with her is the Brooklyn home, the
15 one-quarter interest?

16 A. Right.

17 Q. Okay. Let's talk about Christmas.
18 As I understand it Gabby and -- strike that.
19 I am going to rephrase it.

20 There was a point in time when
21 Gabby and Dennis moved to California from
22 the east coast, do you recall that?

23 A. I recall them moving. I don't
24 recall the year.

25 Q. I am going to tell you the year.

1 S. Cioffi

2 Q. Okay. What is your recollection
3 about how less he would come?

4 A. Okay. I don't remember the years.

5 Q. Okay.

6 A. But I remember he had to work. He
7 was traveling for work and I remember one
8 time right in the middle of dinner he had a
9 phone call and said he had to go somewhere
10 the next day on business.

11 Q. Do you know what year that was?

12 A. I don't.

13 Q. Do you know the last year that he
14 did come for Christmas?

15 A. I don't remember.

16 Q. You don't remember the last year?

17 A. I don't.

18 Q. Do you know whether he was here in
19 2008?

20 A. I can't be sure.

21 Q. So from some point in time he just
22 never came for Christmas?

23 A. Yes. I remember that right before
24 he stopped coming there was a Christmas
25 where he was supposed to come but he said he

1 S. Cioffi

2 Q. What year was that?

3 A. I think it was 2010.

4 Q. Do you recall what time of year
5 that was?

6 A. I think it was in the fall.

7 Q. Okay. Is that the last time you
8 have seen him?

9 A. Yes.

10 Q. Okay. Did -- are you and Gabby
11 close in the sense of confiding in personal
12 matters?

13 A. Yes.

14 Q. Okay. Did Gabby ever confide in
15 you about problems he was having with Dennis
16 in the marriage?

17 A. No.

18 Q. Never?

19 A. No.

20 Q. What about in 2010 when Dennis
21 filed for divorce?

22 A. She never -- you know, when she
23 told me, I found out about it. I, you
24 know --

25 Q. When did she tell you?

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S. Cioffi

for her?

A. Yes.

Q. And you gave no advice?

A. No.

Q. Did -- at some point in time you found out that Dennis had other -- another relationship, correct?

A. Yes.

Q. When did you find out about that?

A. I don't know the exact date.

Q. Was it in 2014?

A. Around that time.

Q. Okay.

A. Well, as soon as Gabby found out.

Q. She called you?

A. Yes. We all found out about it eventually.

Q. What did you advise her at that time?

A. Nothing really. I was just, you know, a little surprised.

Q. So in all the time Dennis -- let me back up.

Would you call Gabby for her

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S. Cioffi

Q. You never said, you know, that he missed your birthday last year?

A. I never said it to her.

Q. But you thought about it?

A. Yes.

Q. And did you say it to one of your siblings, either Eugene or Cassandra?

A. No.

Q. So you just thought to yourself he has missed every birthday for the last seven years?

A. Yes.

Q. And something is going on?

A. I didn't say that. I just was --

Q. I am asking what you were thinking.

A. What I was thinking?

Q. Yes.

MR. SMITH: Objection. Vague and ambiguous. When?

BY MR. MARKS:

Q. What you were thinking when Gabby year after year was saying Dennis isn't there for my birthday?

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S. Cioffi

Q. Okay. What was Gabby's demeanor?

Was she upset?

A. No.

Q. When he wasn't there for her
birthday was she upset about it?

A. Not that I could tell.

Q. She just accepted it?

A. Yes.

Q. Okay. You never told her to hire
a private investigator?

A. No.

Q. When you visited Gabby -- you
visited Gabby in 2015 in Las Vegas?

A. Yes.

Q. What month was that?

A. The end of August.

Q. Was she living by herself?

A. Yes.

Q. At that point by the end of August
you knew about Dennis' other relationship,
correct?

A. Yes.

Q. So you knew that they were in a
divorce proceeding, correct?

1 S. Cioffi

2 A. No.

3 Q. Did Gabby -- what was the
4 relationship Gabby had with Dennis' parents?

5 A. I really don't know.

6 Q. Did she have a poor relationship
7 with them?

8 A. I have no idea.

9 Q. Did you ever meet Dennis' parents?

10 A. No.

11 Q. So when Gabby would tell you
12 Dennis isn't around for various birthdays
13 and holidays what did you say back to Gabby?

14 MR. SMITH: Foundation. When?

15 BY MR. MARKS:

16 Q. Go ahead. At any point in time
17 you ever asked.

18 A. Nothing.

19 Q. You just never said anything?

20 A. No.

21 Q. When Gabby told you in -- Gabby
22 told you about Dennis' other relationship
23 she found out in the last year, let's say;
24 is that correct, the last year or so?

25 A. Yes.

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S. Cioffi

Q. How many times has she paid for that?

A. About ten. No. Five. I am sorry.

Q. Do you know how much those tickets were?

A. I don't recall.

Q. When you were in Vegas did she pay for meals?

A. No.

Q. You paid for your meals?

A. A few times. We took each other out.

Q. Did Gabby ever tell you she went to California to try to find out where Dennis was living or his parents were living?

A. Yes.

Q. What do you recall about that?

A. I was there. We went out to check some house.

Q. What year was that?

A. I am not sure. Maybe 2012, '13.

Q. Why did you go to check a house?

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S. Cioffi

Q. You recognized his cars from what
Gabby told you?

A. Yes.

Q. And you could see what, lights on
in the house?

A. No. I didn't see anything on in
the house.

Q. But it was people were obviously
living there with their cars in the
driveway?

A. Yes.

Q. And no one came to the door?

A. No.

Q. Do you recall the address of that
house?

A. No, I don't.

Q. And that was a house that Dennis
was supposedly living at?

A. Yes.

Q. Did you check any other residences
or addresses where you thought that
potentially Dennis' parents were living?

A. Yes.

Q. Where was that?

1 S. Cioffi

2 Q. So you go to LA -- did you drive
3 to LA and back the same day?

4 A. Yes.

5 Q. So you drove to LA, you went to
6 two houses and turned around and drove back
7 to Vegas?

8 A. Yes.

9 Q. And on the drive back there was no
10 plan of how we are going to find out what is
11 going on?

12 A. No.

13 Q. You didn't encourage her to do
14 anything to find out?

15 A. No.

16 Q. But when you got -- I guess what I
17 am not clear about, you got to the house
18 that Dennis supposedly lived in and you saw
19 cars there but no one came to the door, what
20 was your conclusion of that? What did that
21 mean to you?

22 A. Supposedly he was selling the
23 house. It was supposed to be for sale.

24 Q. There was no for sale sign?

25 A. No.

1 S. Cioffi
2 MR. SMITH: Objection.
3 Argumentative.
4 MR. MARKS: I am just asking
5 what she said.
6 MR. SMITH: She already answered
7 that question.
8 THE WITNESS: I can't recall.
9 BY MR. MARKS:
10 Q. You can't recall what she said
11 over the five hours?
12 A. About that specifically.
13 Q. Or about her relationship with
14 Dennis?
15 A. No. Nothing about that.
16 Q. What do you recall?
17 A. I really don't recall anything. I
18 might have even been sleeping.
19 Q. But clearly she saw something that
20 was not what Dennis had told her, right?
21 A. Yes.
22 Q. Was she upset?
23 A. A little.
24 Q. Okay. Did she tell you I am going
25 to confront him or I am going to talk to

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S. Cioffi

Q. Is she happy in her job?

A. I think so.

Q. Did you and Gabby ever discuss anything about finding out what Dennis was doing by looking at public records --

A. No.

Q. -- for his company?

A. No.

Q. Did you ever have a conversation with Gabby about that?

A. No.

Q. You don't recall the frequency of Dennis coming to the Brooklyn home between let's say '04 and '08, you don't recall like how many days he would spend one way or another; is that right?

A. No.

Q. You just know at some point he stopped coming 100 percent?

A. Yes.

MR. MARKS: I will pass the witness.

EXAMINATION

1 S. Cioffi

2 A. Yes.

3 Q. When did she tell you that Pat had
4 done that; what years, if you recall?

5 A. The first maybe three years, four
6 years.

7 Q. One of the times you came out was
8 while water damage was being repaired?

9 A. Yes. Yes.

10 Q. And what was -- what is your
11 understanding why Dennis -- where Dennis was
12 during that year?

13 A. Traveling for work.

14 Q. Was that your understanding
15 essentially all the years that you came out
16 until the last couple when you found out
17 that Dennis was involved in a relationship?

18 A. Yes.

19 Q. When you went to California to
20 view the home was it your understanding then
21 that Dennis lived in it or was that -- did
22 that understanding come or did you surmise
23 that understanding from when you saw his
24 cars there?

25 MR. MARKS: Object to the form.

1 S. Cioffi

2 that information? In other words, is that
3 something she knew because she had been to
4 the home before or is that something she
5 learned from someone else?

6 A. I don't recall.

7 MR. SMITH: Pass the witness.

8 EXAMINATION (CONTINUED)

9 BY MR. MARKS:

10 Q. I have a couple of followups.

11 You under -- you understood from
12 July of 2010 Dennis and Gabby were not
13 living together at the Henderson Lake, Las
14 Vegas home, correct?

15 A. I am not sure at what point he
16 stopped living there because the first time
17 I came in 2010 he was there.

18 Q. Okay. I don't think it is
19 disputed even from Gabby that Dennis wasn't
20 living in the Lake Las Vegas home.

21 MR. SMITH: Objection to the
22 form.

23 BY MR. MARKS:

24 Q. I believe from July of 2010 on so.

25 MR. SMITH: Objection to the

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S. Cioffi

drove to LA -- not Las Vegas to LA, you had
a conversation about Gabby about why you are
driving to LA, correct?

A. Yes.

Q. As I understand it you were
looking to see if the parents were still
living in LA, that was one reason, correct?

A. Correct.

Q. And where Dennis was living in LA,
that was the second reason, correct?

A. Yes.

Q. And I assume that was discussed
with Gabby either before or during your
drive to LA, correct?

A. Discussed, I don't know to what
extent.

Q. I am just saying --

A. She just told me.

Q. Right. That means discussed.

A. Okay.

Q. Is that right?

A. Yes.

Q. Then on the way back from LA to
Vegas there was no discussion about what you

1 S. Cioffi

2 witness.

3 EXAMINATION (CONTINUED)

4 BY MR. SMITH:

5 Q. I want to clarify.

6 The suggestion was that you were
7 going to find Dennis, the presumption being
8 that you knew he was going to be in this
9 house that you went and visited and walked
10 up to the door at.

11 Did you know or did Gabby know to
12 your knowledge that you were going to see a
13 home that Dennis lived in?

14 MR. MARKS: Object to the form.

15 Compound.

16 BY MR. SMITH:

17 Q. You can answer the question.

18 A. No. It was some property he
19 bought but that it was supposed to be in the
20 process of being sold.

21 Q. You didn't know that Dennis lived
22 there, correct?

23 A. No.

24 Q. And Gabby didn't know?

25 A. No.

1 S. Cioffi

2 Q. Okay.

3 MR. MARKS: All right. Nothing
4 further.

5 MR. SMITH: Nothing further.

6 In an off-the-record discussion,
7 Mr. Marks, we had discussed the use of
8 the deposition going back to the trial
9 in Las Vegas.

10 If I understand, we both agreed
11 that either the original or a copy --
12 an accurate copy of that deposition
13 with any suggested changes can be
14 utilized by either party in the normal
15 way that a deposition would be used.

16 We would first have to show the
17 unavailability of the witness and then
18 we would have to address whatever
19 questions and answers were provided
20 subject to any objection and the court
21 would have to address those objections
22 as part of the deposition.

23 MR. MARKS: I wanted to make
24 that broader to include that if you
25 took a depo -- if he took the

1 S. Cioffi

2 CERTIFICATE

3 STATE OF NEW YORK)

4 : Ss


4 COUNTY OF NEW YORK)

5 I, Steven Neil Cohen, a Registered
6 Professional Reporter and Notary Public
7 within and for the State of New York, do
8 hereby certify: That STEPHANIE CIOFFI, the
9 witness whose deposition is herein before
10 set forth, was duly sworn by me and that
11 such deposition is a true record of the
12 testimony given by such witness.

13 I further certify that I am not
14 related to any of the parties to this action
15 by blood or marriage and that I am in no way
16 interested in the outcome of this matter.

17 I further certify that neither the
18 deponent nor a party requested a review of
19 the transcript pursuant to Federal Rule of
20 Civil Procedure 30(e) before the deposition
21 was completed.

22 In witness whereof, I have
23 hereunto set my hand this 12th day of
24 February 2016.

25 

STEVEN NEIL COHEN, RPR

1 S. Cioffi

2
3 INDEX OF EXAMINATION

4 WITNESS PAGE

5 STEPHANIE CIOFFI 5

6 By Mr. Marks 5, 39, 44

7 By Mr. Smith 35, 43

8
9 EXHIBITS

10 Defendant's

11 EXHIBIT NO. MARKED

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S. Cioffi

DEPOSITION ERRATA SHEET

Assignment No. J0260773

Case Caption: Cioffi-Kogod vs. Kogod

DECLARATION UNDER PENALTY OF PERJURY

I declare under PENALTY OF PERJURY
that I have read the entire transcript of
my Deposition taken in the captioned
matter or the same has been read to me,
and the same is true and accurate, save
and except for changes and/or corrections,
if any, as indicated by me on the
DEPOSITION ERRATA SHEET hereof, with the
understanding that I offer these changes
as if still under oath.

STEPHANIE CIOFFI

Subscribed and sworn to on the _____ day
of _____, 2016 before me,

Notary Public,
in and for the State of _____.

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S. Cioffi

DEPOSITION ERRATA SHEET

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STEPHANIE CIOFFI



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S. Cioffi

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STEPHANIE CIOFFI



STEPHANIE CIOFFI
CIOFFI KOGOD against KOGOD

February 05, 2016
Index: \$2,000..business

	2004	activity	area	basically
\$	5:18	30:10	14:10	32:19
	2008	addition	30:2	beginning
\$2,000	15:19	6:10	Argumentati	11:25
12:3	2010	address	ve	bell
	17:3,20	5:10	33:3	32:18
0	18:4	29:15	arranged	big
	34:9,16,	45:18,21	36:24	8:7 18:11
04	18 36:5	addresses	arrangement	birthday
34:13	39:12,17,	29:22	s	12:21,24
35:15	24	advice	11:16,18	13:3
08	2011	18:11	36:7,21	20:2,8,
35:15	32:7	19:4	44:3,5	11,23
09	2012	advise	assume	21:3,11,
16:16,22	27:24	19:19	6:10	25 23:6
	32:8	36:23	40:25	26:17
	2014	age	41:13	birthdays
1	19:12	8:6,8	assumed	25:12
100	2015	agree	22:25	board
35:20	8:22	16:18	AT&T	18:25
10306	23:14	agreed	5:16	booklet
5:12	2016	45:10	August	6:22
12:48	46:20	agrees	8:21	bought
46:15	21	16:15	23:17,20	40:17
13	5:11	ahead	Avenue	43:19
13:3	25	25:16	5:11	broader
27:24	11:20	ahold		45:24
14		32:11	B	Brooklyn
13:3	A	ambiguous	back	9:22,24
15	accepted	21:21	10:21,25	10:4
13:4,8	23:8	22:6	11:3	11:16
14:5	accordance	amount	14:17	13:14
16	46:5	11:24	19:24	35:14
14:5	accountings	amounts	25:13	brother
	12:4,5	13:6	30:15	10:19
2	accurate	answers	31:3,6,9	11:24
	45:12	45:19	32:19,23	business
2000	activities	approximate	41:24	13:10
14:3,13,	24:6	ly	42:7 45:8	15:10
16		14:3	background	16:5
			5:20	



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19 40:5	42:4 45:6	educational	filed	
41:10		5:19	17:21	G
43:7,13,	disputed			
21 44:11,	39:19	employed	finances	
12,19,20	divorce	5:13	24:21,24	Gabby
Dennis'	17:21	encourage	financial	7:24 8:11
18:17	23:25	31:13	11:15,17	9:18
23:21	door	end	find	10:19
25:4,9,22	28:8,9,20	8:21	19:10	13:18,21
29:23	29:13	23:17,20	27:16	17:10,14
40:12,13	30:5	essentially	28:2,4	19:15,25
44:5	31:19	37:15	30:3	20:11,16,
Depends	43:10		31:10,14	19,21,23
8:16	drive	Eugene	43:7	21:23
depo	30:15	21:8	44:19	22:14,20
45:25	31:2,9	Eve	finding	23:13,14
deposition	32:22	11:4 16:4	35:5	24:7,21
6:7 7:13	41:15	eventually	Florida	25:3,4,
12:20	driveway	19:18	14:11	11,13,21
45:8,12,	29:11	exact	followups	26:6,18
15,22	driving	19:11	39:10	27:15
46:2,5	41:4	EXAMINATION	form	29:3
depositions	drove	5:5 35:24	6:23	30:23
46:10	28:6	39:8 43:3	37:25	32:2,10,
determine	31:5,6	44:8	39:22	22 34:6,
38:11	32:16,19	excuses	40:2	24 35:4,
difference	41:2	18:18	43:14	11 36:9,
8:6,7	duly	Exhibit	found	23 38:14,
dinner	5:3	12:15,17,	17:23	19,22
15:8		20	19:7,15,	39:12,19
discuss	E	expenses	17 25:23	40:14
10:8		11:20	26:11,14	41:3,14
24:21	e-mailed	extent	37:16	42:8
30:18	40:21	41:17	Foundation	43:11,24
35:4	e-mails		22:6	44:14
discussed	7:20		25:14	Gabby's
10:6	44:2,4	F	frequency	23:2 24:3
41:13,16,	east	fair	35:13	30:7
20 42:7,	13:22	40:4	friends	Gabrielle
17 45:7	14:6	fall	24:4	5:25 8:5
discussion	eat	14:22	fully	gamble
41:25	24:8	17:6	34:18,19	24:17
				gambling
				24:10
				gave

	means	46:15	opportunity	27:9
M	41:20		6:23	penalty
	meet	O	original	6:15
made	22:15		45:11	people
6:24 36:7	24:3 25:9	oath	46:4	28:15
42:22		6:12 7:15	overnight	29:9
mail	memos	Object	10:17	42:13
18:9	7:20		owned	percent
make	middle	37:25	44:12	11:20
30:20	15:8	43:14		35:20
34:4	missed	objected		
45:23	21:3,11	38:5	P	perjury
Mark	money	objection		6:15
12:14	12:6	21:20	p.m.	personal
	month	22:5 33:2	46:15	7:25
marked	8:12,13	39:21,25	paid	17:11
12:16	23:16	45:20	27:2,12	Philadelphi
Marks	move	46:8	40:18	a
5:6 8:9	42:20	objections	papers	14:10
12:14,18		45:21	18:3,8	phone
21:22	moved	obligated	parents	8:11 15:9
22:3,7	13:21	6:21	25:4,9	piece
25:15	14:13	obligation	27:17	9:25
33:4,9	moving	6:14	29:23	place
35:22	13:23	occasions	30:3 41:7	44:25
37:25	Murphy	36:5	part	places
39:9,23	40:16,17	occupation	34:14	7:21 14:6
40:3,9	mutual	5:15	45:22	plan
42:25	46:8	occupying	party	10:4,7
43:14		38:20	45:14	31:10
44:9	N	occurred	pass	plane
45:3,7,23		32:24	35:22	26:20,23
46:9,14	Nevada	off-the-	39:7	play
marriage	6:24 46:3	record	42:25	24:15
17:16	night	45:6	44:7	point
married	11:5	older	Pat	13:20
11:8,12	normal	6:3 18:11	36:16,20,	15:21
matter	45:14	34:6	23 37:3	19:6
6:25	North	44:24	40:16,17	23:20
matters	14:10	one-quarter	44:5	24:4
17:12	noted	13:15	pay	25:16
meals			26:20,23	
27:10,12				

STEPHANIE CIOFFI
CIOFFI KOGOD against KOGOD

February 05, 2016
Index: specifically..utilized

38:19	subject		15:8,21	trip
specificall	45:20	T	16:24	42:7
y	46:11		17:4,7	trips
33:12	Subscribed	talk	18:5	22:18
spend	46:19	8:11	19:6,13,	truth
35:16	suggest	13:17	20,23	6:14,16,
42:21	44:23	33:25	22:4,22	21
standard	suggested	34:24	25:16	turned
20:4	42:20	talked	34:15	31:6
started	45:13	6:11	38:9,15,	32:19
14:23	suggestion	technician	19 39:16	typed
Starting	34:5 43:6	5:16	42:21	6:22
14:16	suggestions	telling	46:15	
state	42:22,23	32:3	times	
5:7	supposed	ten	7:21 16:3	U
Staten	15:25	8:25 9:16	24:9	
5:11	28:5	27:4	27:2,13	unavailabil
10:21	31:23	terms	37:7	ity
11:2	38:21	9:22	told	45:17
stay	43:19	11:15	17:23	understand
8:24 9:16	supposedly	testified	20:19,21	6:18 7:4,
10:16,24	29:19	5:4	22:14	6,10 9:23
stayed	30:8,14	testimony	23:10	13:18
9:5	31:18,22	9:23	25:21,22	38:9 41:6
stays	surmise	thing	29:3	45:10
10:20	37:22	20:4 32:3	33:20	understandi
Stephanie	surmised	thinking	40:14	ng
5:2,9	20:20	21:17,18,	41:19	11:17
12:15	surprised	23 22:12	travel	37:11,14,
46:18	19:22	thought	36:7,11,	20,22,23
stipulated	30:11,12	21:5,10	20,24	38:18
46:14	surrounding	29:22	40:12,13	understood
stopped	s	44:10	44:3,4	20:17
15:24	6:17	tickets	traveling	39:11
35:20	suspicious	26:20,23	15:7	upset
39:16	16:11	27:6 36:8	20:18	23:3,6
strange	sworn	40:18,21	37:13	33:22
20:14	5:3 46:19	time	trial	42:15
strike		10:6	6:25 7:2	44:14
13:18		13:20	45:8	utilized
		14:21	46:12	45:14
			trick	
			7:8	



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Exhibit A
Stephanie Cioffi

07464

Bank of America



Capture Date: 11/09/2010 Sequence #: 6592831264

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

2066

November 7, 2010

94-72/1228 NV
60405

PAY TO THE
ORDER OF

Stephanie Roffe

\$ 250 -

Image Copy

Two hundred fifty and 00/100

DOLLARS



Security
Features
Including
Microprint

Bank of America



Wealth Management Banking

ACH NT 192400724

Happy Birthday!

Gabrielle Cioffi-Kogod

1222400724 004967350129 2066

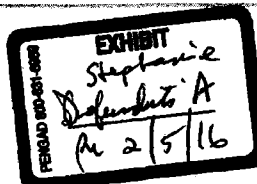
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000000000000 CITIBANK NA
782000 110810 2012422527

ST
11/16/10
7/16/10

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
11/08/2010	000001400028929	21000089	-1	Y		CITIBANK, N.A.
11/09/2010	006592831264	111012822	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Kogod, Pltf
5096



Capture Date: 11/14/2011 Sequence #: 6092247348

GABRIELLE CIOFFI-KOGOD
28 VIA MIRA MONTE
HENDERSON, NV 89011-2013

2072

DATE 11/7/11 34-72/1224 NV \$0499

PAY TO THE ORDER OF Stephanie Cioffi \$ 200-
Two Hundred and 00/100 DOLLARS

Bank of America Wealth Management Banking

ACH R/T 122400724

Happy Birthday!

1122400724 004967350124 2072

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
11/14/2011	000008300433206	21000089	-1	Y		CITIBANK, N.A.
11/14/2011	006092247348	111012822	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found



Capture Date: 11/13/2013 Sequence #: 5792865251

GABRIELLE CIOFFI-KOGOD 28 VIA MIRA MONTE HENDERSON, NV 89011-2013		2076
		DATE 11/7/13
PAY TO THE ORDER OF <u>Stephanie Cioffi</u>		\$ <u>350</u>
<u>Three hundred fifty and xx/100</u>		DOLLARS
Bank of America		Wealth Management Banking
ACH RT 123400724		
<u>Happy Birthday!</u>		<u>[Signature]</u>
⑆122400724⑆ 004967350129⑈ 2076		

Electronic Endorsements

Date	Sequence	Bank #	Endrs Type	TRN	RRC	Bank Name
11/12/2013	000008300416661	21000089	-1	Y		CITIBANK, N.A.
11/13/2013	005792865251	111012822	Pay Bank	N		BANK OF AMERICA, NA

No Payee Endorsements Found

1
2 DANIEL MARKS, ESQ.
3 Nevada State Bar No. 002003
4 NICOLE M. YOUNG, ESQ.
5 Nevada State Bar No. 12659
6 610 South Ninth Street
7 Las Vegas, Nevada 89101
8 (702) 386-0536; FAX: (702) 386-6812
9 Attorneys for Defendant

DISTRICT COURT
CLARK COUNTY, NEVADA

10 GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D
Dept. No. Q

11 Plaintiff,

12 vs.

13 DENNIS KOGOD,

14 Defendant.

15
16
17
18
19 **DEFENDANT'S SUPPLEMENTAL EXHIBITS**
20
21
22

23 XXXX — AAAAAA
24 (4x) (6x)
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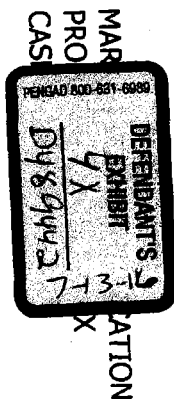
UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7003971957 0216 FN 0

Summary of your UBS Portfolio

February 2016

THE KOGOD & CIOFFI-KOGOD
HOUSEHOLD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465



PT0001



PT0002

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Page 2 of 6

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46th Floor
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CNQ7003971959 0216 FN 0

Summary of your UBS Portfolio

February 2016

THE KOGOD & CIOFFI-KOGOD
HOUSEHOLD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Your Financial Advisor:
GEHLEN/MUCHA
Phone: 415-954-6700/800-826-7014

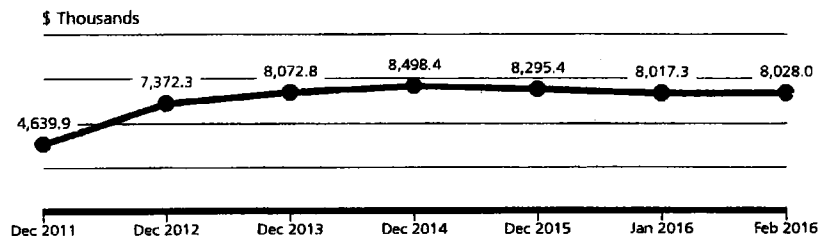
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Value of your portfolio

	on January 29 (\$)	on February 29 (\$)
Your assets	8,017,330.11	8,027,971.88
Your liabilities	0.00	0.00
Value of your portfolio	\$8,017,330.11	\$8,027,971.88
Accrued interest in value above	\$25,997.64	\$23,528.20

As a service to you, your portfolio value of \$8,027,971.88 includes accrued interest.

Tracking the value of your portfolio



Sources of your portfolio growth during 2016

Value of your portfolio at year end 2015	\$8,295,351.48
Net deposits and withdrawals	-\$19,256.99
Your investment return:	
Dividend and interest income	\$18,905.71
Change in value of accrued interest	-\$4,186.94
Change in market value	-\$262,841.38
Value of your portfolio on Feb 29, 2016	\$8,027,971.88



Summary of your UBS portfolio
February 2016

Your Financial Advisor:
GEHLEN/MUCHA
Telephone 415-954-6700/800-826-7014

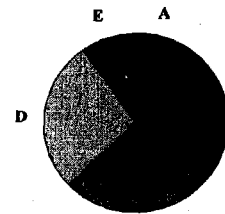
Your portfolio balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your portfolio
A Cash and money balances	482,266.18	6.01%
B Cash alternatives	0.00	0.00%
C Equities	4,554,244.43	56.73%
D Fixed income	2,184,172.95	27.20%
E Non-traditional	807,288.32	10.06%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$8,027,971.88	100.00%

Value of your portfolio **\$8,027,971.88**

Your current asset allocation



► *Cash and money balances* may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0004



Summary of your UBS portfolio
February 2016

Your Financial Advisor:
GEHLEN/MUCHA
Telephone 415-954-6700/800-826-7014

Accounts in your portfolio

Details on page	Account number	Account name and type	Value on January 29 (\$)	Value on February 29 (\$)	Percentage of portfolio
**	FN 12743 GM	Trust -Fee Base - Managed	5,791,228.94	5,798,205.61	72.23%
**	FN 13134 GM	Trust - PWS/GAM - Managed by UBS AM Municipal Fixed In	2,226,101.17	2,229,766.27	27.77%
Total			\$8,017,330.11	\$8,027,971.88	100 %

** indicates the statement for this account has been suppressed from printing.

Change in the value of your accounts

Account	Opening value on February 1 (\$)	Deposits, including securities transferred in (\$)	Withdrawals and fees, including securities transferred out (\$)	Dividend and interest income (\$)	Change in value of accrued interest (\$)	Change in market value (\$)	Closing value on February 29 (\$)
FN 12743 GM Trust -Fee Base - Managed	5,791,228.94	0.00	0.00	6.86	0.00	6,969.81	5,798,205.61
FN 13134 GM Trust - PWS/GAM - Managed	2,226,101.17	0.00	0.00	10,125.84	-2,469.44	-3,991.30	2,229,766.27
Total	\$8,017,330.11	\$0.00	\$0.00	\$10,132.70	-\$2,469.44	\$2,978.51	\$8,027,971.88

PT0005



Summary of your UBS portfolio
February 2016

Your Financial Advisor:
GEHLEN/MUCHA
Telephone 415-954-6700/800-826-7014

Dividend and interest income earned by account

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such

as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

Taxable accounts	Year to date					Estimated Annual Income(\$)
	Taxable dividends/ Capital gains (\$)	Tax-exempt dividends (\$)	Taxable interest (\$)	Tax-exempt interest (\$)	Total (\$)	
FN 12743 GM						
Trust -Fee Base - Managed	0.00	0.00	8.61	0.00	8.61	103,284
FN 13134 GM						
Trust - PWS/GAM - Managed	0.00	0.00	1.70	18,888.20	18,889.90	92,525
Total taxable accounts	\$0.00	\$0.00	\$10.31	\$18,888.20	\$18,898.51	\$195,809

Summary of gains and losses by account

Values reported below exclude products for which gains and losses are not classified and products with a trade date of the prior year.

Realized gains and losses

Taxable accounts	February 2016		Year to date	
	Short term (\$)	Long term (\$)	Short term (\$)	Long term (\$)
FN 12743 GM				
Trust -Fee Base - Managed	0.00	0.00	0.00	0.00
FN 13134 GM				
Trust - PWS/GAM - Managed	0.00	301.33	0.00	1,133.18
Total taxable accounts	\$0.00	\$301.33	\$0.00	\$1,133.18

Unrealized gains and losses

Short term (\$)	Long term (\$)
-15,432.45	438,047.50
15,722.97	83,300.57
\$290.52	\$521,348.07



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555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7003971963 0216 FN 0

UBS Strategic Advisor

February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND

Friendly account name: Trust -Fee Base

Account number: FN 12743 GM

Your Financial Advisor:

GEHLEN/MUCHA

Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080012743.

Visit our website:

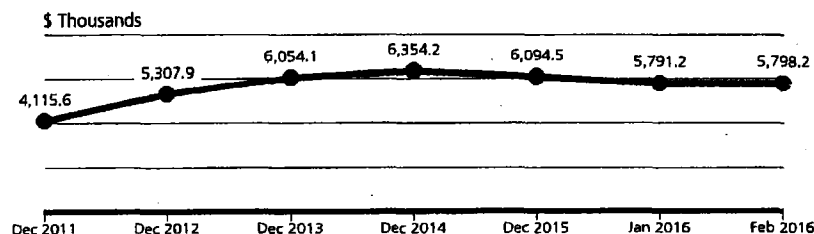
www.ubs.com/financialservices

D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND
GABRIELLE CIOFFI-KOGOD REV TR
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Value of your account

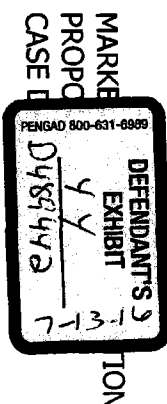
	on January 29 (\$)	on February 29 (\$)
Your assets	5,791,228.94	5,798,205.61
Your liabilities	0.00	0.00
Value of your account	\$5,791,228.94	\$5,798,205.61

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$6,094,450.04
Net deposits and withdrawals	-\$15,152.86
Your investment return:	
Dividend and interest income	\$14.86
Change in market value	-\$281,106.43
Value of your account on Feb 29, 2016	\$5,798,205.61





UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

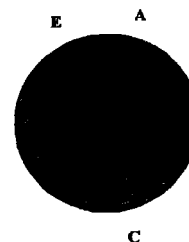
Your account balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your account
A Cash and money balances	436,672.86	7.53%
B Cash alternatives	0.00	0.00%
C Equities	4,554,244.43	78.55%
D Fixed income	0.00	0.00%
E Non-traditional	807,288.32	13.92%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$5,798,205.61	100.00%

Value of your account **\$5,798,205.61**

Your current asset allocation



› Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0008



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	\$5,791,228.94	\$6,094,450.04
Withdrawals and fees, including investments transferred out	0.00	-15,152.86
Dividend and interest income	6.86	14.86
Change in market value	6,969.81	-281,106.43
Closing account value	\$5,798,205.61	\$5,798,205.61

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	February 2016 (\$)	Year to date (\$)
Taxable interest	6.86	8.61
Total current year	\$6.86	\$8.61
Prior year adjustment	0.00	6.25
Total dividend & interest	\$6.86	\$14.86

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	February 2016 (\$)	Year to date (\$)	
Short term	0.00	0.00	-15,432.45
Long term	0.00	0.00	438,047.50
Total	\$0.00	\$0.00	\$422,615.05

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	February 2016 (\$)	Year to date (\$)
Opening balances	\$436,666.00	\$451,810.86
Additions		
Dividend and interest income	6.86	14.86
Total additions	\$6.86	\$14.86
Subtractions		
Professional management fees and related services	0.00	-15,152.86
Total subtractions	\$0.00	-\$15,152.86
Net cash flow	\$6.86	-\$15,138.00
Closing balances	\$436,672.86	\$436,672.86

PT0009



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
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415-954-6700/800-826-7014

UBS Bank USA Deposit Account APY

Interest period Jan 8 - Feb 4

Opening UBS Bank USA Deposit balance Jan 8	\$451,818.86
Closing UBS Bank USA Deposit balance Feb 4	\$436,672.86
Number of days in interest period	28
Average daily balance	\$444,242.43
Interest earned	\$6.86
Annual percentage yield earned	0.02%

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Current income & capital appreciation

Your risk profile:

Primary - Aggressive

Investment eligibility consideration - None selected

Your account instructions

- Your account cost basis default closing method is FIFO, First In, First Out.
- Statement copies are sent to 1 interested party.
 - MS GABRIELLE CIOFFI-KOGOD

PT0010



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
UBS BANK USA DEP ACCT	436,666.00	436,672.86					4,000,000.00

Equities

Closed end funds & Exchange traded products

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
ISHARES RUSSELL 1000 VALUE ETF									
Symbol: IWD									
Trade date: Apr 18, 11	750.000	67.288	50,466.38	50,466.38	92.690	69,517.50	19,051.12		LT
Trade date: May 4, 11	360.000	69.750	25,110.00	25,110.00	92.690	33,368.40	8,258.40		LT
Trade date: Jun 1, 11	390.000	68.529	26,726.39	26,726.39	92.690	36,149.10	9,422.71		LT
Trade date: Jun 15, 11	430.000	65.776	28,283.90	28,283.90	92.690	39,856.70	11,572.80		LT
Total reinvested	151.000	92.321		13,940.58	92.690	13,996.19	55.61		

continued next page



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Equities • Closed end funds & Exchange traded products** (continued)

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
EAI: \$5,038 Current yield: 2.61%									
Security total	2,081.000	69.451	130,586.67	144,527.25		192,887.89	48,360.64	62,301.22	
ISHARES RUSSELL 1000 GROWTH ETF									
Symbol: IWF									
Trade date: Mar 10, 11	1,700.000	59.300	100,810.00	100,810.00	93.830	159,511.00	58,701.00		LT
Trade date: Apr 18, 11	1,700.000	59.200	100,640.00	100,640.00	93.830	159,511.00	58,871.00		LT
Trade date: May 4, 11	1,600.000	61.750	98,800.00	98,800.00	93.830	150,128.00	51,328.00		LT
Trade date: May 12, 11	2,000.000	61.867	123,734.97	123,734.97	93.830	187,660.00	63,925.03		LT
Trade date: May 13, 11	1,625.000	61.489	99,920.93	99,920.93	93.830	152,473.75	52,552.82		LT
Trade date: Jun 1, 11	2,530.000	60.979	154,276.87	154,276.87	93.830	237,389.90	83,113.03		LT
Trade date: Jun 15, 11	3,215.000	58.249	187,270.54	187,270.54	93.830	301,663.45	114,392.91		LT
Total reinvested	761.000	84.648		64,417.63	93.830	71,404.63	6,987.00		
EAI: \$20,624 Current yield: 1.45%									
Security total	15,131.000	61.455	865,453.31	929,870.94		1,419,741.73	489,870.79	554,288.42	
ISHARES MSCI EAFE ETF									
Symbol: EFA									
Trade date: Apr 15, 11	1,650.000	60.976	100,611.23	100,611.23	53.630	88,489.50	-12,121.73		LT
Trade date: May 4, 11	800.000	62.968	50,374.80	50,374.80	53.630	42,904.00	-7,470.80		LT
Trade date: May 12, 11	1,000.000	61.616	61,616.50	61,616.50	53.630	53,630.00	-7,986.50		LT
Trade date: Jun 1, 11	980.000	60.999	59,779.22	59,779.22	53.630	52,557.40	-7,221.82		LT
Trade date: Jun 15, 11	1,870.000	58.488	109,373.50	109,373.50	53.630	100,288.10	-9,085.40		LT
Total reinvested	644.000	62.835		40,466.37	53.630	34,537.72	-5,928.65		
EAI: \$11,249 Current yield: 3.02%									
Security total	6,944.000	60.804	381,755.25	422,221.62		372,406.72	-49,814.90	-9,348.53	
SPDR INDX SHS FDS S&P INTRNTNL DIVIDEND ETF									
Symbol: DWX									
Trade date: Aug 24, 12	2,000.000	45.050	90,100.00	90,100.00	31.640	63,280.00	-26,820.00		LT
Trade date: Aug 30, 12	1,000.000	44.506	44,506.16	44,506.16	31.640	31,640.00	-12,866.16		LT
Trade date: Sep 25, 12	1,000.000	46.245	46,245.10	46,245.10	31.640	31,640.00	-14,605.10		LT

continued next page

PT0012



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Equities • Closed end funds & Exchange traded products** (continued)

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
Trade date: Sep 26, 12	1,000.000	45.556	45,556.70	45,556.70	31.640	31,640.00	-13,916.70		LT
Total reinvested	611.000	42.668		26,070.67	31.640	19,332.04	-6,738.63		
EAI: \$10,880 Current yield: 6.13%									
Security total	5,611.000	44.997	226,407.96	252,478.63		177,532.04	-74,946.59	-48,875.92	
SPDR S&P DIVIDEND ETF									
Symbol: SDY									
Trade date: May 12, 11	1,000.000	55.280	55,280.00	55,280.00	74.360	74,360.00	19,080.00		LT
Trade date: May 13, 11	900.000	55.127	49,614.90	49,614.90	74.360	66,924.00	17,309.10		LT
Trade date: Aug 24, 12	2,000.000	57.069	114,139.40	114,139.40	74.360	148,720.00	34,580.60		LT
Trade date: Aug 30, 12	3,000.000	56.934	170,803.20	170,803.20	74.360	223,080.00	52,276.80		LT
Trade date: Sep 12, 12	1,000.000	58.378	58,378.20	58,378.20	74.360	74,360.00	15,981.80		LT
Trade date: Sep 21, 12	1,000.000	58.536	58,536.70	58,536.70	74.360	74,360.00	15,823.30		LT
Total reinvested	1,584.000	73.318		116,136.37	74.360	117,786.24	1,649.87		
EAI: \$20,486 Current yield: 2.63%									
Security total	10,484.000	59.413	506,752.40	622,888.77		779,590.24	156,701.47	272,837.84	
Total			\$2,110,955.59	\$2,371,987.21		\$2,942,158.62	\$570,171.41	\$831,203.03	

Total estimated annual income: \$68,277

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
AMERICAN FUNDS									
DEVELOPING WORLD GROWTH AND INCOME FD CLASS F-2									
Symbol: DWGHX									
Trade date: Dec 31, 14	64,361.191	10.410	670,000.00	670,000.00	8.040	517,463.98	-152,536.02		LT

continued next page



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Equities • Mutual funds** (continued)

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
Total reinvested	1,404.660	9.389		13,189.00	8.040	11,293.47	-1,895.53		
EAI: \$13,416 Current yield: 2.54%									
Security total	65,765.851	10.388	670,000.00	683,189.00		528,757.44	-154,431.55	-141,242.55	
GOLDMAN SACHS TECHNOLOGY OPPORTUNITIES FUND CLASS I									
Symbol: GITIX									
Trade date: Apr 18, 11	3,586.476	13.941	50,000.32	50,000.32	16.830	60,360.39	10,360.07		LT
Trade date: May 4, 11	3,485.780	14.345	50,004.00	50,004.00	16.830	58,665.67	8,661.67		LT
Trade date: May 13, 11	3,455.665	14.472	50,012.64	50,012.64	16.830	58,158.84	8,146.20		LT
Trade date: Jun 1, 11	3,384.143	14.185	48,006.60	48,006.60	16.830	56,955.12	8,948.52		LT
Trade date: Jun 15, 11	4,549.702	13.356	60,770.00	60,770.00	16.830	76,571.49	15,801.49		LT
Total reinvested	3,360.653	19.055		64,039.93	16.830	56,559.80	-7,480.13		
Security total	21,822.419	14.794	258,793.56	322,833.49		367,271.31	44,437.82	108,477.75	
GOLDMAN SACHS RISING DIVIDEND GROWTH FUND CL I									
Symbol: GSRLX									
Trade date: Dec 2, 13	15,560.067	19.034	296,171.14	296,171.14	19.420	302,176.51	6,005.37		LT
Total reinvested	390.628	20.772		8,114.37	19.420	7,585.99	-528.38		
EAI: \$4,307 Current yield: 1.39%									
Security total	15,950.695	19.077	296,171.14	304,285.51		309,762.49	5,476.99	13,591.36	
GOLDMAN SACHS GROWTH OPPORTUNITIES FUND I									
Symbol: GGOIX									
Trade date: Mar 10, 11	1,959.289	25.525	50,011.80	50,011.80	21.500	42,124.71	-7,887.09		LT
Trade date: May 4, 11	1,873.227	26.694	50,004.24	50,004.24	21.500	40,274.37	-9,729.87		LT
Trade date: Jun 1, 11	3,236.489	26.268	85,016.75	85,016.75	21.500	69,584.51	-15,432.24		LT
Trade date: Jun 15, 11	4,085.261	24.957	101,958.00	101,958.00	21.500	87,833.11	-14,124.89		LT
Total reinvested	7,743.156	26.019		201,472.65	21.500	166,477.86	-34,994.79		
Security total	18,897.422	25.848	286,990.79	488,463.44		406,294.57	-82,168.88	119,303.77	

continued next page



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Equities • Mutual funds** (continued)

Holding	Number of shares	Purchase price/Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
Total			\$1,511,955.49	\$1,798,771.44		\$1,612,085.81	-\$186,685.62	\$100,130.32	

Total estimated annual income: \$17,723

Non-traditional

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
GATEWAY FUND CLASS Y									
Symbol: GTEYX									
Trade date: Mar 9, 11	3,761.000	26.590	100,004.99	100,004.99	28.960	108,918.56	8,913.57		LT
Trade date: May 4, 11	1,861.000	26.880	50,023.68	50,023.68	28.960	53,894.56	3,870.88		LT
Trade date: May 12, 11	3,718.000	26.900	100,014.20	100,014.20	28.960	107,673.28	7,659.08		LT
Trade date: May 13, 11	1,491.000	26.840	40,018.44	40,018.44	28.960	43,179.36	3,160.92		LT
Trade date: Jun 1, 11	2,239.000	26.670	59,714.13	59,714.13	28.960	64,841.44	5,127.31		LT
Trade date: Jun 15, 11	2,662.624	26.219	69,814.00	69,814.00	28.960	77,109.59	7,295.59		LT
Trade date: Dec 2, 13	10,439.000	28.740	300,016.86	300,016.86	28.960	302,313.44	2,296.58		LT
Total reinvested	1,704.354	28.487		48,552.76	28.960	49,358.09	805.33		
EAI: \$17,284 Current yield: 2.14%									
Security total	27,875.978	27.556	719,606.30	768,159.06		807,288.32	39,129.26	87,682.02	

PT0015



UBS Strategic Advisor
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets (continued)

Your total assets

		Value on Feb 29 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	436,672.86	7.53%	436,672.86		
Equities	Closed end funds & Exchange traded products	2,942,158.62		2,371,987.21	68,277.00	570,171.41
	Mutual funds	1,612,085.81		1,798,771.44	17,723.00	-186,685.62
	Total equities	4,554,244.43	78.55%	4,170,758.65	86,000.00	383,485.79
Non-traditional	Mutual funds	807,288.32	13.92%	768,159.06	17,284.00	39,129.26
Total		\$5,798,205.61	100.00%	\$5,375,590.57	\$103,284.00	\$422,615.05

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
<i>Taxable interest</i>	Feb 5	Interest	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	6.86
		Total taxable interest		\$6.86
		Total dividend and interest income		\$6.86
	Date	Activity	Description	Amount (\$)
Money balance activities	Jan 29	Balance forward		\$436,666.00
	Feb 5	Deposit	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	6.86
	Feb 29	Closing UBS Bank USA Deposit Account		\$436,672.86

The UBS Bank USA Deposit Account is your primary sweep option.

PT0016



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

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Private Wealth Solutions

February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
Phone: 415-954-6700/800-826-7014

Questions about your statement?
Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080013134.

Visit our website:
www.ubs.com/financialservices

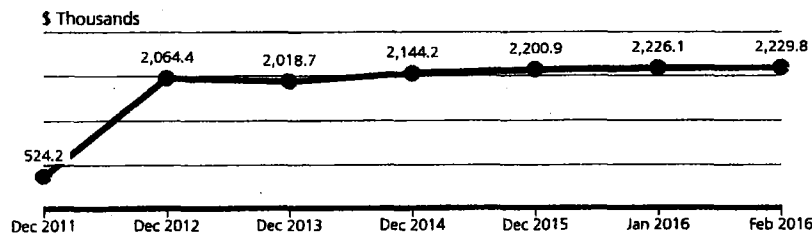
D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND
GABRIELLE CIOFFI-KOGOD REV TR
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Value of your account

	on January 29 (\$)	on February 29 (\$)
Your assets	2,226,101.17	2,229,766.27
Your liabilities	0.00	0.00
Value of your account	\$2,226,101.17	\$2,229,766.27
Accrued interest in value above	\$25,997.64	\$23,528.20

As a service to you, your portfolio value of
\$2,229,766.27 includes accrued interest.

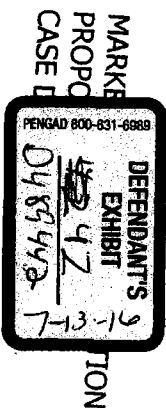
Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$2,200,901.44
Net deposits and withdrawals	-\$4,104.13
Your investment return:	
Dividend and interest income	\$18,890.85
Change in value of accrued interest	-\$4,186.94
Change in market value	\$18,265.05

Value of your account on Feb 29, 2016 **\$2,229,766.27**



PT0017



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your account balance sheet

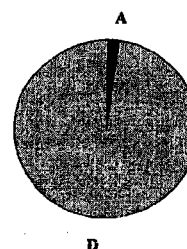
The value of your account includes assets held at UBS and certain assets held away from UBS. See page 1 for more information.

Summary of your assets

	Value on February 29 (\$)	Percentage of your account
A Cash and money balances	45,593.32	2.04%
B Cash alternatives	0.00	0.00%
C Equities	0.00	0.00%
D Fixed income	2,184,172.95	97.96%
E Non-traditional	0.00	0.00%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$2,229,766.27	100.00%

Value of your account **\$2,229,766.27**

Your current asset allocation



► Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0018



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	\$2,226,101.17	\$2,200,901.44
Withdrawals and fees, including investments transferred out	0.00	-4,104.13
Dividend and interest income	10,125.84	18,890.85
Change in value of accrued interest	-2,469.44	-4,186.94
Change in market value	-3,991.30	18,265.05
Closing account value	\$2,229,766.27	\$2,229,766.27

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	February 2016 (\$)	Year to date (\$)
Taxable interest	1.53	1.70
Tax-exempt interest	10,016.67	18,229.17
Tax-exempt accrued interest received	107.64	659.03
Total current year	\$10,125.84	\$18,889.90
Prior year adjustment	0.00	0.95
Total dividend & interest	\$10,125.84	\$18,890.85

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	February 2016 (\$)	Year to date (\$)	
Short term	0.00	0.00	15,722.97
Long term	301.33	1,133.18	83,300.57
Total	\$301.33	\$1,133.18	\$99,023.54

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	February 2016 (\$)	Year to date (\$)
Opening balances	\$119,160.48	\$45,293.55
Additions		
Dividend and interest income	10,125.84	18,890.85
Proceeds from investment transactions	29,295.25	98,501.30
Total additions	\$39,421.09	\$117,392.15
Subtractions		
Professional management fees and related services	0.00	-4,104.13
Funds withdrawn for investments bought	-112,988.25	-112,988.25
Total subtractions	-\$112,988.25	-\$117,092.38
Net cash flow	-\$73,567.16	\$299.77
Closing balances	\$45,593.32	\$45,593.32

PT0019



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

UBS Bank USA Deposit Account APY

Interest period Jan 8 - Feb 4

Opening UBS Bank USA Deposit balance Jan 8	\$53,507.17
Closing UBS Bank USA Deposit balance Feb 4	\$40,718.32
Number of days in interest period	28
Average daily balance	\$95,376.92
Interest earned	\$1.53
Annual percentage yield earned	0.02%

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Current income & capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- Your account is managed by UBS AM Municipal Fixed In.
- Your account cost basis default closing method is FIFO, First In, First Out.
- Statement copies are sent to 1 interested party.
 - MS GABRIELLE CIOFFI-KOGOD

PT0020



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
UBS BANK USA DEP ACCT	119,160.48	45,593.32					4,000,000.00

Fixed income

Municipal securities

Prices are obtained from independent quotation bureaus that use computerized valuation formulas to calculate current values. Actual market values may vary and thus gains/losses may not be accurately reflected. Cost basis has been automatically adjusted for mandatory amortization of bond premium on coupon tax-exempt municipal securities using the constant yield method and for accreted original issue

discount for securities issued at a discount. When original cost basis is displayed, amortization has been done using the constant yield method, otherwise amortization has been done using the straight line method.

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
ATLANTA GA ARPT SR B RV 8E/R/ RATE 05.000% MATURES 01/01/22 ACCRUED INTEREST \$201.39 CUSIP 04780MRE1 Moody: Aa3 S&P: AA- EAI: \$1,250 Current yield: 4.17% Original cost basis: \$30,127.00	Jun 22, 12	25,000.000	113.136	28,284.05	119.990	29,997.50	1,713.45	LT

continued next page



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets › Fixed income › Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
ATLANTA GA ARPT PASSENGE SR A RV BE/R/ RATE 05.000% MATURES 01/01/27 CALLABLE 01/01/24 @ 100.00 ACCRUED INTEREST \$483.33 CUSIP 04780TCR3 Moody: A1 S&P: AA- EAI: \$3,000 Current yield: 4.16% Original cost basis: \$67,942.80	Apr 01, 14	60,000.000	110.984	66,590.89	120.136	72,081.60	5,490.71	LT
CALIFORNIA ST PUB WKS BR SR A BE/R/ RATE 05.000% MATURES 09/01/27 CALLABLE 09/01/24 @ 100.00 ACCRUED INTEREST \$1,854.16 CUSIP 13068LMD4 Moody: A1 S&P: A+ EAI: \$3,750 Current yield: 4.08% Original cost basis: \$83,908.50	Mar 27, 14	75,000.000	110.013	82,509.85	122.481	91,860.75	9,350.90	LT
CHICAGO IL O HARE INTL A SR A BE/R/ RATE 05.000% MATURES 01/01/20 ACCRUED INTEREST \$684.72 CUSIP 167593KA9 Moody: A2 S&P: A EAI: \$4,250 Current yield: 4.38% Original cost basis: \$100,093.45	Aug 24, 12	85,000.000	109.687	93,234.20	114.254	97,115.90	3,881.70	LT
DALLAS FORT WORTH TX IN SR D RV BE/R/ RATE 05.250% MATURES 11/01/22 CALLABLE 11/01/21 @ 100.00 ACCRUED INTEREST \$688.33 CUSIP 235036K58 Moody: A2 S&P: A+ EAI: \$2,100 Current yield: 4.33% Original cost basis: \$44,816.80	Jul 12, 13	40,000.000	108.646	43,458.55	121.315	48,526.00	5,067.45	LT

continued next page

PT0022



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

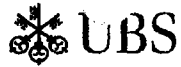
Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets » Fixed income » Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
DALLAS TX INDPT SCH BE/R/ RATE 05.000% MATURES 08/15/29 CALLABLE 08/15/22 @ 100.00 ACCRUED INTEREST \$106.94 CUSIP 235308SK0 Moody: Aaa S&P: AAA EAI: \$2,750 Current yield: 4.15% Original cost basis: \$64,253.75	Sep 12, 14	55,000.000	113.956	62,675.92	120.410	66,225.50	3,549.58	LT
DISTRICT COLUMBIA SR C BE/R/ RATE 05.000% MATURES 06/01/35 CALLABLE 06/01/24 @ 100.00 ACCRUED INTEREST \$855.55 CUSIP 25476FNU8 Moody: Aa1 S&P: AA EAI: \$3,500 Current yield: 4.25% Original cost basis: \$80,711.40	Nov 18, 14	70,000.000	113.488	79,441.60	117.724	82,406.80	2,965.20	LT
FORT WORTH TX INDPT SCH BE/R/ RATE 05.000% MATURES 02/15/26 CALLABLE 02/15/25 @ 100.00 ACCRUED INTEREST \$126.38 CUSIP 3494604N2 Moody: Aaa S&P: AAA EAI: \$3,250 Current yield: 3.98% Original cost basis: \$80,453.75	Dec 11, 15	65,000.000	123.243	80,108.52	125.538	81,599.70	1,491.18	ST

continued next page

PT0023



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
GEORGETOWN TX INDPT SCH PERMA SR A BE/R/ RATE 05.000% MATURES 08/15/37 DATED DATE 02/04/16 CALLABLE 08/15/25 @ 100.00 ACCRUED INTEREST \$329.85 CUSIP 373046UJB Moody: Aaa S&P: AAA EAI: \$4,750 Current yield: 4.22% Original cost basis: \$112,988.25	Jan 13, 16	95,000.000	118.798	112,858.72	118.447	112,524.65	-334.07	ST
GEORGIA ST RD & TWY AUTH SR A RV BE/R/ RATE 05.000% MATURES 03/01/21 ACCRUED INTEREST \$1,606.94 CUSIP 37358MCY5 Moody: Aaa S&P: AAA EAI: \$3,250 Current yield: 4.18% Original cost basis: \$78,342.55	Oct 03, 14	65,000.000	116.179	75,516.77	119.700	77,805.00	2,288.23	LT
HAWAII ST FOR ISSUES DTD SR EE BE/R/ RATE 05.000% MATURES 11/01/27 CALLABLE 11/01/22 @ 100.00 ACCRUED INTEREST \$1,147.22 CUSIP 419791Q68 Moody: Aa2 S&P: AA EAI: \$3,500 Current yield: 4.14% Original cost basis: \$77,382.20	Sep 17, 13	70,000.000	108.033	75,623.75	120.788	84,551.60	8,927.85	LT
ILLINOIS ST BE/R/ RATE 05.000% MATURES 08/01/18 ACCRUED INTEREST \$116.66 CUSIP 452152MF5 Moody: Baa1 S&P: A- EAI: \$1,500 Current yield: 4.63% Original cost basis: \$33,821.10	May 02, 12	30,000.000	105.195	31,558.51	108.065	32,419.50	860.99	LT

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Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
KATY TX INDPT SCH SR A BE/R/ RATE 05.000% MATURES 02/15/26 CALLABLE 02/15/23 @ 100.00 ACCRUED INTEREST \$145.83 CUSIP 486063PS3 Moody: Aaa S&P: AAA EAI: \$3,750 Current yield: 4.11% Original cost basis: \$84,327.75	Jul 12, 13	75,000.000	109.441	82,081.40	121.725	91,293.75	9,212.35	LT
KENTUCKY PPTY BLD BE/R/ RATE 05.000% MATURES 11/01/16 ACCRUED INTEREST \$491.66 CUSIP 49151E6Q1 Moody: Aa3 S&P: A EAI: \$1,500 Current yield: 4.85% Original cost basis: \$33,552.00	Apr 13, 11	30,000.000	101.508	30,452.61	103.040	30,912.00	459.39	LT
MIAMI-DADE CNTY FL SCH B SR A RV BE/R/ RATE 05.000% MATURES 05/01/30 CALLABLE 05/01/25 @ 100.00 ACCRUED INTEREST \$819.44 CUSIP 59333MQ24 Moody: A1 S&P: A EAI: \$2,500 Current yield: 4.26% Original cost basis: \$57,922.50	Dec 17, 14	50,000.000	114.363	57,181.51	117.449	58,724.50	1,542.99	LT
MICHIGAN FIN AUTH 2012 BE/R/ RATE 05.000% MATURES 06/01/19 ACCRUED INTEREST \$733.33 CUSIP 59447PLY5 Moody: Not rated S&P: A- EAI: \$3,000 Current yield: 4.59% Original cost basis: \$67,936.80	Aug 21, 12	60,000.000	106.650	63,990.47	108.867	65,320.20	1,329.73	LT

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Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price (\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
MINNESOTA ST SR A BE/R/ RATE 05.000% MATURES 08/01/20 ACCRUED INTEREST \$291.66 CUSIP 6041294D5 Moody: Aa1 S&P: AA+ EAI: \$3,750 Current yield: 4.25% Original cost basis: \$89,793.75	Oct 23, 14	75,000.000	115.226	86,419.50	117.695	88,271.25	1,851.75	LT
NEW JERSEY ECON DEV AUTH SR XX RV BE/R/ RATE 05.000% MATURES 06/15/21 ACCRUED INTEREST \$359.72 CUSIP 64577BKQ6 Moody: A3 S&P: A- EAI: \$1,750 Current yield: 4.51% Original cost basis: \$37,124.50	Aug 26, 15	35,000.000	105.589	36,956.31	110.831	38,790.85	1,834.54	ST
NEW JERSEY ST TPK AUTH SR A RV BE/R/ RATE 05.000% MATURES 01/01/29 CALLABLE 07/01/24 @ 100.00 ACCRUED INTEREST \$483.33 CUSIP 6461394Y8 Moody: A3 S&P: A+ EAI: \$3,000 Current yield: 4.20% Original cost basis: \$68,482.80	May 14, 14	60,000.000	111.981	67,189.01	119.124	71,474.40	4,285.39	LT
NEW YORK NY FOR PREVIOUS SR A BE/R/ RATE 05.000% MATURES 08/01/19 ACCRUED INTEREST \$252.77 CUSIP 64966LV24 Moody: Aa2 S&P: AA EAI: \$3,250 Current yield: 4.39% Original cost basis: \$74,241.05	Aug 03, 15	65,000.000	112.278	72,981.05	113.901	74,035.65	1,054.60	ST

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PT0026



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
NEW YORK ST URBAN DEV SR A BE/R/ RATE 05.000% MATURES 03/15/29 CALLABLE 03/15/21 @ 100.00 ACCRUED INTEREST \$1,025.00 CUSIP 650035WY0 Moody: Aa1 S&P: AAA EAI: \$2,250 Current yield: 4.27% Original cost basis: \$48,222.45	Jul 09, 13	45,000.000	104.929	47,218.24	117.048	52,671.60	5,453.36	LT
NEW YORK ST DORM AUTH ST SR B RV BE/R/ RATE 05.000% MATURES 03/15/29 CALLABLE 03/15/22 @ 100.00 ACCRUED INTEREST \$1,138.89 CUSIP 64990EFD4 Moody: Aa1 S&P: AAA EAI: \$2,500 Current yield: 4.19% Original cost basis: \$57,086.00	May 27, 14	50,000.000	111.243	55,621.50	119.208	59,604.00	3,982.50	LT
NJ ECO DV UTH SCH FACS SR PP RV BE/R/ RATE 05.000% MATURES 06/15/20 ACCRUED INTEREST \$205.55 CUSIP 6459186E8 Moody: A3 S&P: A- EAI: \$1,000 Current yield: 4.56% Original cost basis: \$21,589.80	Oct 26, 15	20,000.000	107.385	21,477.10	109.704	21,940.80	463.70	ST
NYS EMPIRE DEV CORP SR C RV BE/R/ RATE 05.000% MATURES 03/15/32 CALLABLE 03/15/23 @ 100.00 ACCRUED INTEREST \$1,480.55 CUSIP 650035C89 Moody: Aa1 S&P: AAA EAI: \$3,250 Current yield: 4.23% Original cost basis: \$73,721.05	Jul 21, 15	65,000.000	112.448	73,091.68	118.250	76,862.50	3,770.82	ST

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Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets , Fixed income , Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
OHIO STAT								
SR B BE/R/								
RATE 05.000% MATURES 09/15/18								
ACCRUED INTEREST \$683.33								
CUSIP 677521PL4								
Moody: Aa1 S&P: AA+								
EAI: \$1,500 Current yield: 4.50%								
Original cost basis: \$36,366.00	Dec 06, 11	30,000.000	108.224	32,467.28	110.989	33,296.70	829.42	LT
PENNSYLVANIA ST TPK COMM								
A-1 RV BE/R/								
RATE 05.000% MATURES 12/01/26								
CALLABLE 06/01/25 @ 100.00								
ACCRUED INTEREST \$672.22								
CUSIP 709224HD4								
Moody: A1 S&P: A								
EAI: \$2,750 Current yield: 4.11%								
Original cost basis: \$63,772.50	May 15, 15	55,000.000	114.912	63,202.00	121.529	66,840.95	3,638.95	ST
PUERTO RICO COMWLTH PUB								
SER B PREF CRC /R/								
PRE-REFUNDED								
RATE 05.250% MATURES 07/01/32								
PREREFUNDED 07/01/16 @ 100.00								
ACCRUED INTEREST \$592.08								
CUSIP 74514LQC4								
Moody: Not rated S&P: AA+								
EAI: \$3,675 Current yield: 5.16%								
Original cost basis: \$74,956.00	Jan 27, 15	70,000.000	101.641	71,148.85	101.651	71,155.70	6.85	LT
SAM RAYBURN TX MUN PWR								
RV BE/R/								
RATE 05.000% MATURES 10/01/18								
ACCRUED INTEREST \$1,747.22								
CUSIP 795869EQ5								
Moody: Not rated S&P: BBB+								
EAI: \$4,250 Current yield: 4.54%								
Original cost basis: \$99,213.70	Aug 23, 12	85,000.000	107.402	91,292.40	110.047	93,539.95	2,247.55	LT

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Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Fixed income • Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
ST OF SC GO BE/R/ RATE 05.000% MATURES 03/01/23 CALLABLE 03/01/21 @ 100.00 ACCRUED INTEREST \$1,359.72 CUSIP 83710DSN4 Moody: Aaa S&P: AA+ EAI: \$2,750 Current yield: 4.22% Original cost basis: \$68,026.75	Jun 25, 12	55,000.000	114.130	62,771.78	118.569	65,212.95	2,441.17	LT
TEXAS ST SR A BE/R/ RATE 05.000% MATURES 10/01/28 CALLABLE 10/01/24 @ 100.00 ACCRUED INTEREST \$1,850.00 CUSIP 882723ST7 Moody: Aaa S&P: AAA EAI: \$4,500 Current yield: 4.07% Original cost basis: \$108,082.80	Nov 19, 15	90,000.000	119.507	107,557.18	122.945	110,650.50	3,093.32	ST
TOBACCO SETTLEMENT FING SR A RV BE/R/ RATE 05.000% MATURES 06/01/24 ACCRUED INTEREST \$427.77 CUSIP 888809AWO Moody: Not rated S&P: BBB+ EAI: \$1,750 Current yield: 4.25% Original cost basis: \$41,050.45	Mar 11, 15	35,000.000	115.695	40,493.47	117.724	41,203.40	709.93	ST
WASHINGTON ST HEALTH CAR SR A RV BE/R/ RATE 05.000% MATURES 10/01/23 CALLABLE 10/01/22 @ 100.00 ACCRUED INTEREST \$411.11 CUSIP 93978HFY6 Moody: Aa3 S&P: AA- EAI: \$1,000 Current yield: 4.10% Original cost basis: \$17,503.80	Jun 28, 12	15,000.000	111.352	16,702.94	121.809	18,271.35	1,568.41	LT
Original cost basis: \$5,850.00	Sep 14, 12	5,000.000	111.702	5,585.14	121.809	6,090.45	505.31	LT

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Page 13 of 16

PT0029

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Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets , Fixed income , Municipal securities (continued)

Holding	Trade date	Total face value at maturity (\$)	Purchase price(\$)	Adjusted cost basis (\$)	Price on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
Security total		20,000.000		22,288.08		24,361.80	2,073.72	
WASHINGTON ST FOR ISSUES								
SR D BE/R/								
RATE 05.000% MATURES 02/01/31								
CALLABLE 02/01/24 @ 100.00								
ACCRUED INTEREST \$155.55								
CUSIP 93974DDP0								
Moody: Aa1 S&P: AA+								
EAI: \$2,000 Current yield: 4.22%								
Original cost basis: \$44,711.60								
	Feb 20, 14	40,000.000	109.696	43,878.46	118.417	47,366.80	3,488.34	LT
Total		\$1,845,000.000		\$2,061,621.21		\$2,160,644.75	\$99,023.54	

Total accrued interest: \$23,528.20

Total estimated annual income: \$92,525

Your total assets

		Value on Feb 29 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	45,593.32	2.04%	45,593.32		
Fixed income	Municipal securities	2,160,644.75		2,061,621.21	92,525.00	99,023.54
	Total accrued interest	23,528.20				
	Total fixed income	2,184,172.95	97.96%	2,061,621.21	92,525.00	99,023.54
Total		\$2,229,766.27	100.00%	\$2,107,214.53	\$92,525.00	\$99,023.54

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
Taxable interest	Feb 5	Interest	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	1.53
		Total taxable interest		\$1.53
Tax-exempt interest	Feb 1	Interest	ILLINOIS ST BE/R/ 5 DUE 080118 DTD 050812PAID ON 30000 CUSIP: 452152MF5	750.00
	Feb 1	Interest	WASHINGTON ST FOR ISSUES SR D BE/R/5 DUE 020131 DTD 020514 CALLABLE PAID ON 40000 CUSIP: 93974DDP0	1,000.00

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PT0030



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

	Date	Activity	Description	Amount (\$)
Dividend and interest income (continued)				
<i>Tax-exempt interest (continued)</i>				
	Feb 1	Interest	MINNESOTA ST SR A BE/R/5 DUE 080120 DTD 082114FC 020115 PAID ON 75000 CUSIP: 6041294D5	1,875.00
	Feb 1	Interest	NEW YORK NY FOR PREVIOUS SR A BE/R/5 DUE 080119 DTD 081315 FC 020116 PAID ON 65000 CUSIP: 64966LV24	1,516.67
	Feb 16	Interest	DALLAS TX INDPT SCH BE/R/5 DUE 081529 DTD 121312CALLABLE PAID ON 55000 AS OF 02/15/16 CUSIP: 235308SK0	1,375.00
	Feb 16	Interest	FORT WORTH TX INDPT SCH BE/R/5 DUE 021526 DTD 042315CALLABLE FC 081515 PAID ON 65000 AS OF 02/15/16 CUSIP: 3494604N2	1,625.00
	Feb 16	Interest	KATY TX INDPT SCH SR A BE/R/5 DUE 021526 DTD 072513 CALLABLE PAID ON 75000 AS OF 02/15/16 CUSIP: 486063P53	1,875.00
Total accrued interest received				\$107.64
Total tax-exempt interest				\$10,124.31
Total dividend and interest income				\$10,125.84

Investment transactions

For more information about the price/value shown for restricted securities, see *Important information about your statement* at the end of this document.

Date	Activity	Description	Quantity	Value (\$)	Price (\$)	Proceeds from investment transactions (\$)	Funds withdrawn for investments bought (\$)	Accrued interest (\$)
Feb 2	Sold	GEORGIA ST SR I BE/R/5 DUE 070120 DTD 122209 1.027% YIELD TO MATURITY CUSIP: 373384PNO	-25,000.000		117.1810000	29,295.25		107.64
Feb 4	Bought	GEORGETOWN TX INDPT SCH PERMA SR A BE/R/5 DUE 081537 DTD 020416 CALLABLE INSRD FC 081516 CALLABLE @ 100 081525 INSRD FC 081516 2.777% YIELD TO CALL 08/15/2025 @ \$100.000 3.741% YIELD TO MATURITY CUSIP: 373046UJ8	95,000.000		118.9350000		-112,988.25	
Total						\$29,295.25	-\$112,988.25	\$107.64



Private Wealth Solutions
February 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust - PWS/GAM
Account number: FN 13134 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

	Date	Activity	Description	Amount (\$)
Money balance activities	Jan 29	Balance forward		\$119,160.48
	Feb 2	Deposit	UBS BANK USA DEPOSIT ACCOUNT	5,141.67
	Feb 3	Deposit	UBS BANK USA DEPOSIT ACCOUNT	29,402.89
	Feb 4	Withdrawal	UBS BANK USA DEPOSIT ACCOUNT	-112,988.25
	Feb 5	Deposit	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	1.53
	Feb 17	Deposit	UBS BANK USA DEPOSIT ACCOUNT	4,875.00
	Feb 29	Closing UBS Bank USA Deposit Account		\$45,593.32

The UBS Bank USA Deposit Account is your primary sweep option.

Realized gains and losses

The estimated realized gains and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products, like Contingent Debt Securities, may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See *Important information about your statement* at the end of this document for more

information. We may not adjust gains and losses for all capital changes. We automatically adjust cost basis for tax-exempt and AMT coupon municipal securities for estimated amortization of bond premiums and for accreted OID for securities issued at a discount. If you requested that UBS adjust cost basis for the bond premium amortization on taxable debt securities then cost basis reflected for these securities has been adjusted. Estimates in the *Unclassified* section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

Long-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment(\$)	Loss (\$)	Gain (\$)
GEORGIA ST SR I BE/R/ 5,000 070120 DTD 122209 Original cost basis : \$31,858.25	FIFO	25,000.000	Sep 28, 12	Jan 28, 16	29,295.25	28,993.92			301.33

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End of statement for account number FN 13134 GM

Page 16 of 16

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555 California Street
46th Floor
San Francisco CA 94104-1711

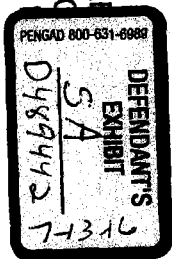
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Summary of your UBS Portfolio

February 2016

DENNIS KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

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Member SIPC

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Page 1 of 8

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Page 2 of 8

07502



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7005303437 0216 FN 0

Summary of your UBS Portfolio

February 2016

Preferred Client Services

DENNIS KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Your Financial Advisor:
GEHLEN/MUCHA
Phone: 415-954-6700/800-826-7014

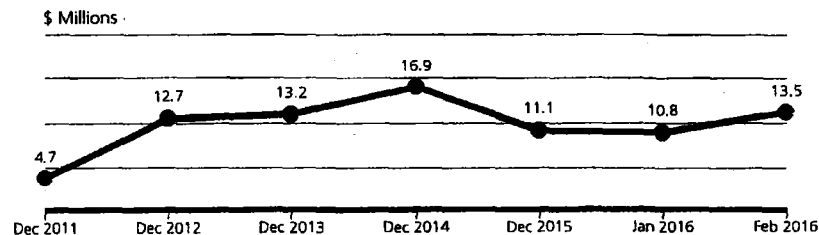
Questions about your statement?
Call Preferred Client Priority Services
at 877-352-3592

Visit our website:
www.ubs.com/financialservices

Value of your portfolio

	on January 29 (\$)	on February 29 (\$)
Your assets	11,245,871.61	13,898,127.79
Your liabilities	-411,873.62	-412,723.22
Value of your portfolio	\$10,833,997.99	\$13,485,404.57

Tracking the value of your portfolio



Sources of your portfolio growth during 2016

Value of your portfolio at year end 2015	\$11,051,822.24
Net deposits and withdrawals	\$2,674,297.29
Your investment return:	
Dividend and interest income	\$38,302.59
Change in market value	-\$279,017.55
Value of your portfolio on Feb 29, 2016	\$13,485,404.57

PT0035



Summary of your UBS portfolio
February 2016

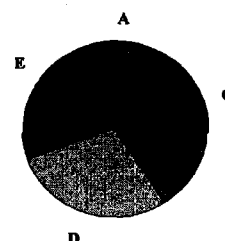
Your Financial Advisor:
GEHLEN/MUCHA
Telephone 415-954-6700/800-826-7014

Your portfolio balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your portfolio
A Cash and money balances	24,012.38	0.17%
B Cash alternatives	0.00	0.00%
C Equities	5,646,488.50	40.63%
D Fixed income	3,965,569.34	28.53%
E Non-traditional	4,262,057.57	30.67%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$13,898,127.79	100.00%

Your current asset allocation



► *Cash and money balances* may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Summary of your liabilities

	Amount on February 29 (\$)
Credit lines	-412,723.22
Total liabilities	-\$412,723.22
Value of your portfolio	\$13,485,404.57

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%
One-month LIBOR: 0.44%

PT0036



Summary of your UBS portfolio
February 2016

Your Financial Advisor:
GEHLEN/MUCHA
Telephone 415-954-6700/800-826-7014

Accounts in your portfolio

Details on page	Account number	Account name and type	Value on January 29 (\$)	Value on February 29 (\$)	Percentage of portfolio
**	FN 12745 GM	Dennis-Checking - RMA	9,069,368.25	8,862,332.26	65.72%
**	FN 15899 GM	Stock Option - RMA	2,063,207.48	4,923,468.73	36.51%
**	FN 12746 GM	Dennis-Roll IRA - IRA Rollover	113,295.88	112,326.80	0.83%
**	5V D9027 GM	Dennis-Cr Line - Loan	-411,873.62	-412,723.22	-3.06%
Total			\$10,833,997.99	\$13,485,404.57	100 %

** indicates the statement for this account has been suppressed from printing.

Change in the value of your accounts

Account	Opening value on February 1 (\$)	Deposits, including securities transferred in (\$)	Withdrawals and fees, including securities transferred out (\$)	Dividend and interest income (\$)	Change in value of outside assets and accruals (\$)	Change in market value (\$)	Closing value on February 29 (\$)
FN 12745 GM							
Dennis-Checking - RMA	9,069,368.25	0.00	-99,648.04	9,904.79	0.00	-117,292.74	8,862,332.26
FN 15899 GM							
Stock Option - RMA	2,063,207.48	4,897,670.80	-2,062,749.04	7,275.59	0.00	18,063.90	4,923,468.73
FN 12746 GM							
Dennis-Roll IRA - IRA Rollover	113,295.88	0.00	0.00	0.00	0.00	-969.08	112,326.80
5V D9027 GM							
Dennis-Cr Line - Loan	-411,873.62	0.00	-849.60	0.00	0.00	0.00	-412,723.22
Total	\$10,833,997.99	\$4,897,670.80	-\$2,163,246.68	\$17,180.38	\$0.00	-\$100,197.92	\$13,485,404.57

PT0037



Dividend and interest income earned by account

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such

as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

Taxable accounts	Year to date						Estimated Annual Income(\$)
	Taxable dividends/ Capital gains (\$)	Tax-exempt dividends (\$)	Taxable interest (\$)	Tax-exempt interest (\$)	Miscellaneous (\$)	Total (\$)	
FN 12745 GM							
Dennis-Checking - RMA	0.00	1.79	0.00	0.00	23,833.00	23,834.79	54,727
FN 15899 GM							
Stock Option - RMA	7,275.59	0.00	0.00	0.00	0.00	7,275.59	88,716
Total taxable accounts	\$7,275.59	\$1.79	\$0.00	\$0.00	\$23,833.00	\$31,110.38	\$143,443

Tax-deferred accounts	Year to date				Estimated Annual Income(\$)
	Dividends (\$)	Interest (\$)	Miscellaneous (\$)	Total (\$)	
FN 12746 GM					
Dennis-Roll IRA - IRA Rollover	0.00	0.00	0.00	0.00	1,596

Summary of gains and losses by account

Values reported below exclude products for which gains and losses are not classified and products with a trade date of the prior year.

Realized gains and losses

Taxable accounts	February 2016		Year to date	
	Short term (\$)	Long term (\$)	Short term (\$)	Long term (\$)
FN 12745 GM				
Dennis-Checking - RMA	0.00	0.00	0.00	0.00

Unrealized gains and losses

Short term (\$)	Long term (\$)
-----------------	----------------

-217,538.76	1,297,156.76
-------------	--------------

continued next page

PT0038



Summary of your UBS portfolio
February 2016

Your Financial Advisor:
GEHLEN/MUCHA
Telephone 415-954-6700/800-826-7014

Summary of gains and losses by account (continued)

Realized gains and losses

Taxable accounts (continued)	February 2016		Year to date	
	Short term (\$)	Long term (\$)	Short term (\$)	Long term (\$)
FN 15899 GM				
Stock Option - RMA	-19,568.32	0.00	-19,568.32	0.00
Total taxable accounts	-\$19,568.32	\$0.00	-\$19,568.32	\$0.00

Tax-deferred accounts

FN 12746 GM				
Dennis-Roll IRA - IRA Rollover	0.00	0.00	0.00	0.00

Unrealized gains and losses

Short term (\$)	Long term (\$)
144,872.29	-174,221.05
-\$72,666.47	\$1,122,935.71

PT0039



Your notes

PT0040



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7005303443 0216 FN 0

Resource Management Account

February 2016

DENNIS KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465



PT0041



PT0042



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7005303445 0216 FN 0

Resource Management Account

February 2016

Account name: DENNIS KOGOD

Pleg'd Coll Acct-FBO UBS Bank USA

Friendly account name: Dennis-Checking

Account number: FN 12745 GM

Your Financial Advisor:

GEHLEN/MUCHA

Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080012745.

Visit our website:

www.ubs.com/financialservices

DENNIS KOGOD

Pleg'd Coll Acct-FBO UBS Bank USA

10776 WILSHIRE BLVD

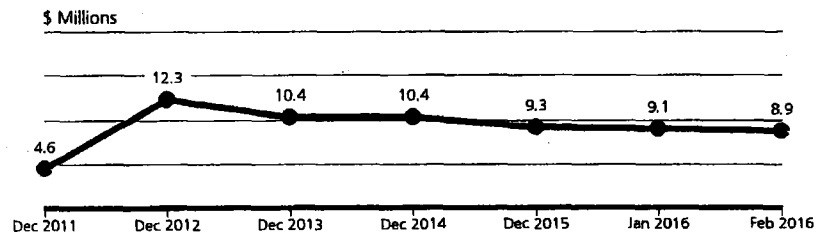
UNIT 604

LOS ANGELES CA 90024-6465

Value of your account

	on January 29 (\$)	on February 29 (\$)
Your assets	9,069,368.25	8,862,332.26
Your liabilities	0.00	0.00
Value of your account	\$9,069,368.25	\$8,862,332.26

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$9,271,230.54
Net deposits and withdrawals	-\$159,200.97
Your investment return:	
Dividend and interest income	\$23,835.87
Change in market value	-\$273,533.18
Value of your account on Feb 29, 2016	\$8,862,332.26

PT0043



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

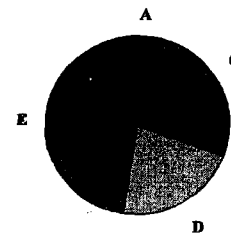
Your account balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your account
A Cash and money balances	21,414.97	0.24%
B Cash alternatives	0.00	0.00%
C Equities	2,705,760.83	30.53%
D Fixed income	1,910,517.49	21.56%
E Non-traditional	4,224,638.97	47.67%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$8,862,332.26	100.00%

Value of your account **\$8,862,332.26**

Your current asset allocation



Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0044



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	\$9,069,368.25	\$9,271,230.54
Withdrawals and fees, including investments transferred out	-99,648.04	-159,200.97
Dividend and interest income	9,904.79	23,835.87
Change in market value	-117,292.74	-273,533.18
Closing account value	\$8,862,332.26	\$8,862,332.26

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	February 2016 (\$)	Year to date (\$)
Tax-exempt dividends	1.79	1.79
Miscellaneous	9,903.00	23,833.00
Total current year	\$9,904.79	\$23,834.79
Prior year adjustment	0.00	1.08
Total dividend & interest	\$9,904.79	\$23,835.87

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	February 2016 (\$)	Year to date (\$)	
Short term	0.00	0.00	-217,538.76
Long term	0.00	0.00	1,297,156.76
Total	\$0.00	\$0.00	\$1,079,618.00

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	February 2016 (\$)	Year to date (\$)
Opening balances	\$111,158.22	\$245,780.07
Additions		
Dividend and interest income	9,904.79	23,835.87
Total additions	\$9,904.79	\$23,835.87
Subtractions		
Checks and bill payments	-20,453.18	-39,560.45
Other funds debited	-79,194.86	-119,640.52
Funds withdrawn for investments bought	0.00	-89,000.00
Total subtractions	-\$99,648.04	-\$248,200.97
Net cash flow	-\$89,743.25	-\$224,365.10
Closing balances	\$21,414.97	\$21,414.97

PT0045



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Loan summary

Prior year(s) loan interest adjustment - \$1.34

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Current income & capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- This account has been pledged to secure an obligation or is guaranteeing the obligations of another account.
- Your account cost basis default closing method is FIFO, First In, First Out.

PT0046



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/Interest period	Days in period
Cash	6,930.00	-1,480.00				
UBS SELECT TX FR CAPITAL	104,228.22	22,894.97	1.00	0.01%	Jan 1 to Jan 31	31
Total	\$111,158.22	\$21,414.97				

Equities

Common stock

Holding	Trade date	Number of shares	Purchase price/ Average price per share (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
ALIMERA SCIENCES INC COM Symbol: ALIM Exchange: OTC		871.000	---This information was unavailable---		2.150	1,872.65		
DAVITA HEALTHCARE PARTNERS INC Symbol: DVA Exchange: NYSE	Feb 13, 12	22,124.000	41.985	928,876.14	65.970	1,459,520.28	530,644.14	LT
	May 15, 12	18,750.000	41.115	770,906.25	65.970	1,236,937.50	466,031.25	LT
Security total		40,874.000	41.586	1,699,782.39		2,696,457.78	996,675.39	
NEVRO CORP Symbol: NVRO Exchange: NYSE	Mar 15, 13	129.000	11.108	1,433.00	57.600	7,430.40	5,997.40	LT
Total				\$1,701,215.39		\$2,705,760.83	\$1,002,672.79	

PT0047



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets (continued)

Fixed income

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
LEGG MASON WESTERN ASSET MACRO OPPORTUNITIES FUND CLASS A Symbol: LAAAX									
Trade date: Jun 8, 15	184,842.884	10.820	2,000,005.25	2,000,005.25	9.670	1,787,430.69	-212,574.56		ST
Total reinvested	12,728.729	10.059		128,051.01	9.670	123,086.81	-4,964.20		
EAI: \$54,727 Current yield: 2.86%									
Security total	197,571.613	10.771	2,000,005.25	2,128,056.26		1,910,517.49	-217,538.76	-89,487.75	

Non-traditional

Private equity funds, Hedge funds, and Other investments are held in your UBS Financial Services Inc. (UBS FS) brokerage account. The positions reported below reflect the records of the issuers, and UBS FS does not guarantee the accuracy of the information. The value shown is not necessarily the value you would receive from the issuer if you sold the assets. Funds actively sold by UBS FS are subject to ongoing due diligence, although the level performed may vary. A closed fund may be subject to no ongoing diligence. A fund that you purchased elsewhere may never have been subject to UBS FS diligence, although UBS FS may receive a fee from the fund's manager, which may constitute a majority of the management/incentive fee. Please contact your Financial Advisor with questions. "Est. value per unit" is an estimate of value supplied by an independent valuation firm and reflects adjustments for factors such as the liquidity of the units.

Estimates of value supplied by issuers of certain programs (which are generally "net asset value" estimates) are shown as "issuer est. value per unit". For Private equity funds, "Est. value per unit" is a value updated quarterly, based on the Net Asset Value ("NAV") in the fund as of the date specified, adjusted by adding capital calls and subtracting distributions since the NAV date. The NAV is primarily based on estimated portfolio values provided by the underlying fund sponsor. These two values may vary because of differences in the way they were estimated and because the "Third party est. value per unit" may have been prepared on the basis of financial information other than year-end. Reported estimates may not reflect resale, liquidation or repurchase value, if any, and may not reflect distributions of capital until the next valuation is reported, generally on an annual or semi-annual basis. See *Important information about your statement* at the end of this statement.

Private equity funds

Holding	Units	Est. Value per unit (\$)	Est. value total (\$)	Issuer est. value per unit (\$)	Issuer est. value total (\$)	Distributions to date (\$)	Original unit size (\$)
ALPHAKEYS RIALTO FUND 09/30 NAV ADJ FOR RECENT CALLS/DISTRIBUTIONS	321,117.000	1.000	321,117.00			N/A	

continued next page



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Non-traditional** • **Private equity funds** (continued)

Holding	Units	Est. Value per unit (\$)	Est. value total (\$)	Issuer est. value per unit (\$)	Issuer est. value total (\$)	Distributions to date (\$)	Original unit size (\$)
ALPHAKEYS RIALTO FUND II 09/30 NAV ADJ FOR RECENT CALLS/DISTRIBUTIONS	475,841.000	1.000	475,841.00			N/A	
ALPHAKEYS RIALTO REAL ESTATE FUND II LLC COMMITMENT AMOUNT	500,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
ALPHAKEYS KKR ENERGY 09/30 NAV ADJ FOR RECENT CALLS/DISTRIBUTIONS	275,096.000	1.000	275,096.00			N/A	
ALPHAKEYS KKR ENERGY INCOME FUND LLC COMMITMENT AMOUNT	750,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
ALPHAKEYS EURO REAL EST 09/30 NAV ADJ FOR RECENT CALLS/DISTRIBUTIONS	204,647.000	1.000	204,647.00			N/A	
ALPHAKEYS EUROPEAN REAL ESTATE OPPORTUNITIES FUND COMMITMENT AMOUNT	250,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
ALPHAKEYS RIALTO REAL ESTATE FUND LLC COMMITMENT AMOUNT	500,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
APOLLO EUROPEAN CREDIT FUND LP COMMITMENT AMOUNT	500,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
APOLLO EUROPEAN CR FD LP 12/31/2015 NAV ADJ FOR RECENT CALLS/DIST	343,053.000	1.000	343,053.00			N/A	
SANKATY DIRECT LENDING FUND (L) LP INVESTED	535,401.000	1.000	535,401.00			N/A	
SANKATY DIRECT LENDING FUND (L) LP COMMITMENT AMOUNT	1,000,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
Total			\$2,155,155.00				

PT0049



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Non-traditional**(continued)

Hedge funds

Holding	Trade date	Number of shares	Purchase price per share (\$)	Cost basis (\$)	Price per share (\$)	Value (\$)	Unrealized gain or loss (\$)	Holding period
ALPHAKEYS MILLENNIUM FUND III								
AS OF JANUARY 31, 2016	Oct 28, 14			510,000.00	1.000	578,014.00	68,014.00	LT
O'CONNOR GLOBAL MULTI-STRATEGY WM LLC								
AS OF JANUARY 31, 2016	Varies			765,000.00	1.000	905,875.00	140,875.00	
Total				\$1,275,000.00		\$1,483,889.00	\$208,889.00	

Other investments

Holding	Trade date	Number of shares	Purchase price per share (\$)	Cost basis (\$)	Price per share (\$)	Value (\$)	Unrealized gain or loss (\$)	Holding period
CAMPBELL FUND TRUST								
SER A	Jul 02, 12	98.661	2,533.929	250,000.00	3,015.360	297,498.43	47,498.43	LT
	Aug 22, 12	95.543	2,616.622	250,000.00	3,015.360	288,096.54	38,096.54	LT
Security Total		194.204		500,000.00		585,594.97	85,594.97	

Your total assets

		Value on Feb 29 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	21,414.97	0.24%	21,414.97		
Equities	* Common stock	2,705,760.83	30.53%	1,701,215.39		1,002,672.79
Fixed Income	Mutual funds	1,910,517.49	21.56%	2,128,056.26	54,727.00	-217,538.76
Non-traditional	Private equity funds	2,155,155.00				
	Hedge funds	1,483,889.00		1,275,000.00		208,889.00
	Other investments	585,594.97		500,000.00		85,594.97
	Total non-traditional	4,224,638.97	47.67%	1,775,000.00		294,483.97
Total		\$8,862,332.26	100.00%	\$5,625,686.62	\$54,727.00	\$1,079,618.00

* Missing cost basis information.

PT0050



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
<i>Tax-exempt dividends</i>				
	Feb 1	Dividend	UBS SELECT TAX-FREE CAPITAL FUND AS OF 01/29/16	1.79
	Total tax-exempt dividends			\$1.79
<i>Miscellaneous</i>				
	Feb 9	Distribution	ALPHAKEYS RIALTO REAL ESTATE FUND LLC DISTRIBUTION CUSIP: 3930529G2	6,500.00
	Feb 18	Distribution	APOLLO EUROPEAN CREDIT FUND LP DISTRIBUTION CUSIP: 0379917K6	3,403.00
	Total miscellaneous			\$9,903.00
	Total dividend and interest income			\$9,904.79
	Check number	Date	Description	Amount (\$)
Checks	001275	Feb 10	STORELL	-6,289.00
	001276	Feb 16	PRINCIPAL LIFE	-6,364.12
	001277	Feb 9	ELM	-2,600.00
	001278	Feb 24	CELEBRITY CONSULTING	-1,500.00
	001279	Feb 22	PAYEE UNRECORDED	-580.00
	001281	Feb 29	BH BALL ROOM	-1,480.00
	Total checks			-\$18,813.12
	Date	Activity	Description	Amount (\$)
Bill payments	Feb 23	Withdrawal	ACH WITHDRAWAL MBFS.COM	-1,640.06
	Total bill payments			-\$1,640.06
	Date	Activity	Description	Amount (\$)
Other funds debited	Feb 8	Withdrawal	FEDERAL FUNDS TO Teichner Accounting Forensi AT US BANK, NA	-19,160.00
	Feb 12	Withdrawal	FEDERAL FUNDS TO New Enterprise Associates 1 AT SILICON VALLEY BANK	-15,000.00
	Feb 12	Withdrawal	FEDERAL FUNDS TO Dennis Kogod 1555 Blake Str AT WELLS FARGO BANK, NA	-15,000.00
	Feb 26	Withdrawal	FEDERAL FUNDS TO Daniel Marks Attorney at La AT BANK OF AMERICA, N.A., NY	-30,034.86
	Total other funds debited			-\$79,194.86



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

	Date	Activity	Description	Amount (\$)
Money balance activities	Jan 29	Balance forward		\$104,228.22
	Feb 1	Bought	UBS SELECT TAX-FREE CAPITAL FD AS OF 01/29/16	1.79
	Feb 1	Bought	UBS SELECT TAX-FREE CAPITAL FD	6,930.00
	Feb 9	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/08/16	-19,160.00
	Feb 10	Bought	UBS SELECT TAX-FREE CAPITAL FD	3,900.00
	Feb 11	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/10/16	-6,289.00
	Feb 16	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/12/16	-30,000.00
	Feb 17	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/16/16	-6,364.12
	Feb 19	Bought	UBS SELECT TAX-FREE CAPITAL FD	3,403.00
	Feb 23	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/22/16	-580.00
	Feb 24	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/23/16	-1,640.06
	Feb 25	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/24/16	-1,500.00
	Feb 29	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 02/26/16	-30,034.86
	Feb 29	Closing UBS Select Tax-Free Capital Fd		\$22,894.97

The UBS Select Tax-Free Capital Fund is your primary sweep option.

Realized gains and losses

The estimated realized gains and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products, like Contingent Debt Securities, may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See *Important information about your statement* at the end of this document for more

information. We may not adjust gains and losses for all capital changes. We automatically adjust cost basis for tax-exempt and AMT coupon municipal securities for estimated amortization of bond premiums and for accreted OID for securities issued at a discount. If you requested that UBS adjust cost basis for the bond premium amortization on taxable debt securities then cost basis reflected for these securities has been adjusted. Estimates in the *Unclassified* section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

Prior month or year activity adjustments

Gain and loss details presented here reflect changes to previously reported gains and losses, resulting from a trade cancellation, wash sale transaction or an update to cost basis. If the adjustment is a result of a wash

sale transaction, the amount of the disallowed loss has been added to the cost basis of the securities of the same issuer that you held subsequent to the wash sale.

Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment(\$)	Loss (\$)	Gain (\$)
GOLDMAN SACHS STRATEGIC INCOME CL A	Adjustment	348.829	Jun 30, 14	Jun 08, 15	3,526.65	3,683.38		-156.73	
	Adjustment	333.168	Jul 31, 14	Jun 08, 15	3,368.32	3,541.33		-173.01	

continued next page

PT0052

CNQ70006005303454 NQ7000282018 00002 0216 030250437 FN12745GM0 000000

Page 12 of 14

07520



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Checking
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Realized gains and losses (continued)

Prior month or year activity adjustments (continued)

Short-term capital gains and losses (continued)

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment(\$)	Loss (\$)	Gain (\$)
	Adjustment	334.899	Aug 29, 14	Jun 08, 15	3,385.82	3,526.25		-140.43	
	Adjustment	271.280	Sep 30, 14	Jun 08, 15	2,742.63	2,872.66		-130.03	
	Adjustment	328.695	Oct 31, 14	Jun 08, 15	3,323.10	3,444.48		-121.38	
	Adjustment	489.923	Nov 28, 14	Jun 08, 15	4,953.11	5,089.94		-136.83	
	Adjustment	1,125.314	Dec 26, 14	Jun 08, 15	11,376.89	11,623.68		-246.79	
	Adjustment	334.900	Dec 31, 14	Jun 08, 15	3,385.83	3,442.52		-56.69	
	Adjustment	363.630	Jan 30, 15	Jun 08, 15	3,676.29	3,657.94			18.35
	Adjustment	348.648	Feb 27, 15	Jun 08, 15	3,524.82	3,556.12		-31.30	
Total					\$43,263.46	\$44,438.30		-\$1,193.19	\$18.35

Long-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment(\$)	Loss (\$)	Gain (\$)
GOLDMAN SACHS STRATEGIC INCOME CL A	Adjustment	189,934.000	Nov 25, 13	Jun 08, 15	1,920,227.70	1,999,872.12		-79,644.42	
	Adjustment	30.565	Nov 29, 13	Jun 08, 15	309.01	322.14		-13.13	
	Adjustment	507.855	Dec 31, 13	Jun 08, 15	5,134.40	5,413.37		-278.97	
	Adjustment	356.883	Jan 31, 14	Jun 08, 15	3,608.08	3,775.55		-167.47	
	Adjustment	346.366	Feb 28, 14	Jun 08, 15	3,501.75	3,671.23		-169.48	
	Adjustment	382.238	Mar 31, 14	Jun 08, 15	3,864.42	4,066.73		-202.31	
	Adjustment	354.375	Apr 30, 14	Jun 08, 15	3,582.72	3,756.13		-173.41	
	Adjustment	370.399	May 30, 14	Jun 08, 15	3,744.73	3,922.26		-177.53	
Total					\$1,943,972.81	\$2,024,799.53		-\$80,826.72	

PT0053



Your notes

PT0054

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End of statement for account number FN 12745 GM

Page 14 of 14

07522



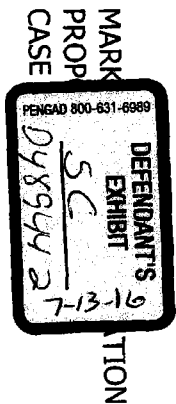
UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7005303457 0216 FN 0

Resource Management Account

February 2016

DENNIS KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465



PT0055



PT0056



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7005303459 0216 FN 0

Resource Management Account

February 2016

Account name: DENNIS KOGOD

Pleg'd Coll Acct-FBO UBS Bank USA

Friendly account name: Stock Option

Account number: FN 15899 GM

Your Financial Advisor:

GEHLENMUCHA

Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080015899.

Visit our website:

www.ubs.com/financialservices

DENNIS KOGOD

Pleg'd Coll Acct-FBO UBS Bank USA

10776 WILSHIRE BLVD

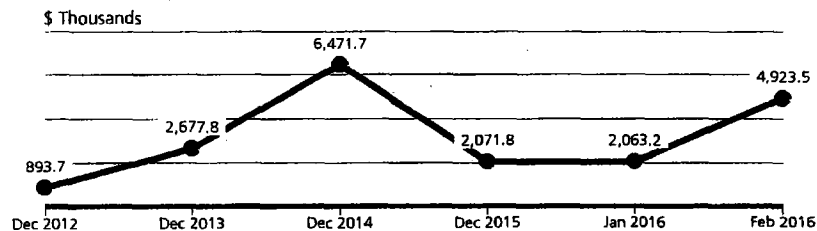
UNIT 604

LOS ANGELES CA 90024-6465

Value of your account

	on January 29 (\$)	on February 29 (\$)
Your assets	2,063,207.48	4,923,468.73
Your liabilities	0.00	0.00
Value of your account	\$2,063,207.48	\$4,923,468.73

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$2,071,761.48
Net deposits and withdrawals	\$2,834,921.76
Your investment return:	
Dividend and interest income	\$14,466.72
Change in market value	\$2,318.77
Value of your account on Feb 29, 2016	\$4,923,468.73

PT0057



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Stock Option
Account number: FN 15899 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

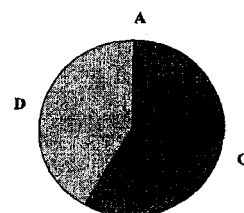
Your account balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your account
A Cash and money balances	305.16	0.01%
B Cash alternatives	0.00	0.00%
C Equities	2,868,111.72	58.25%
D Fixed income	2,055,051.85	41.74%
E Non-traditional	0.00	0.00%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$4,923,468.73	100.00%

Value of your account **\$4,923,468.73**

Your current asset allocation



► Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%
One-month LIBOR: 0.44%

PT0058



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Stock Option
Account number: FN 15899 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	\$2,063,207.48	\$2,071,761.48
Deposits, including investments transferred in	4,897,670.80	4,897,670.80
Withdrawals and fees, including investments transferred out	-2,062,749.04	-2,062,749.04
Dividend and interest income	7,275.59	14,466.72
Change in market value	18,063.90	2,318.77
Closing account value	\$4,923,468.73	\$4,923,468.73

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	February 2016 (\$)	Year to date (\$)
Taxable dividends	7,275.59	7,275.59
Total current year	\$7,275.59	\$7,275.59
Prior year adjustment	0.00	7,191.13
Total dividend & interest	\$7,275.59	\$14,466.72

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	February 2016 (\$)	Year to date (\$)	
Short term	-19,568.32	-19,568.32	144,872.29
Long term	0.00	0.00	-174,221.05
Total	-\$19,568.32	-\$19,568.32	-\$29,348.76

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	February 2016 (\$)	Year to date (\$)
Opening balances	\$0.12	\$0.00
Additions		
Dividend and interest income	7,275.59	14,466.72
Proceeds from investment transactions	2,063,054.08	2,063,054.08
Total additions	\$2,070,329.67	\$2,077,520.80
Subtractions		
Other funds debited	-2,062,749.04	-2,062,749.04
Funds withdrawn for investments bought	-7,275.59	-14,466.60
Total subtractions	-\$2,070,024.63	-\$2,077,215.64
Net cash flow	\$305.04	\$305.16
Closing balances	\$305.16	\$305.16

PT0059



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Stock Option
Account number: FN 15899 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- This account has been pledged to secure an obligation or is guaranteeing the obligations of another account.
- Your account cost basis default closing method is FIFO, First In, First Out.

PT0060



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Stock Option
Account number: FN 15899 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
Cash	0.12	0.00					
UBS BANK USA DEP ACCT	0.00	305.16					250,000.00
Total	\$0.12	\$305.16					

Equities

Common stock

Holding	Trade date	Number of shares	Purchase price/ Average price per share (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized gain or loss (\$)	Holding period
DAVITA HEALTHCARE PARTNERS INC Symbol: DVA Exchange: NYSE	Feb 16, 16	43,476.000	62.560	2,719,858.56	65.970	2,868,111.72	148,253.16	ST

PT0061



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Stock Option
Account number: FN 15899 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets (continued)

Fixed income

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
BLACKROCK FLOATING RATE INCOME CLASS A									
Symbol: BFRAX									
Trade date: May 24, 13	47,484.000	10.530	500,011.77	500,011.77	9.740	462,494.16	-37,517.61		LT
Trade date: Jun 10, 13	47,801.147	10.460	500,005.25	500,005.25	9.740	465,583.17	-34,422.08		LT
Total reinvested	10,528.417	10.327		108,736.28	9.740	102,546.78	-6,189.50		
EAI: \$41,690 Current yield: 4.05%									
Security total	105,813.564	10.478	1,000,017.02	1,108,753.30		1,030,624.11	-78,129.19	30,607.09	
LORD ABBETT FLOATING RATE FUND A									
Symbol: LFRAX									
Trade date: May 24, 13	52,247.000	9.570	500,009.04	500,009.04	8.670	452,981.49	-47,027.55		LT
Trade date: Jun 10, 13	52,576.236	9.510	500,005.25	500,005.25	8.670	455,835.97	-44,169.28		LT
Total reinvested	13,334.520	9.290		123,886.19	8.670	115,610.29	-8,275.90		
EAI: \$47,026 Current yield: 4.59%									
Security total	118,157.756	9.512	1,000,014.29	1,123,900.48		1,024,427.74	-99,472.73	24,413.46	
Total			\$2,000,031.31	\$2,232,653.78		\$2,055,051.85	-\$177,601.92	\$55,020.54	
Total estimated annual income: \$88,716									

PT0062



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Stock Option
Account number: FN 15899 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets (continued)

Your total assets

		Value on Feb 29 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	305.16	0.01%	305.16		
Equities	Common stock	2,868,111.72	58.25%	2,719,858.56		148,253.16
Fixed income	Mutual funds	2,055,051.85	41.74%	2,232,653.78	88,716.00	-177,601.92
Total		\$4,923,468.73	100.00%	\$4,952,817.50	\$88,716.00	-\$29,348.76

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
<i>Taxable dividends</i>				
	Feb 1	Dividend	LORD ABBETT FLOATING RATE FUND A AS OF 01/29/16	3,874.86
	Feb 1	Dividend	BLACKROCK FLOATING RATE INCOME CLASS A AS OF 01/29/16	3,400.73
		Total taxable dividends		\$7,275.59
		Total dividend and interest income		\$7,275.59
Other funds debited				
	Feb 19	Withdrawal	FEDERAL FUNDS TO Davita Inc AT THE BANK OF NEW YORK MELLON	-2,062,749.04
		Total other funds debited		-\$2,062,749.04

Investment transactions

For more information about the price/value shown for restricted securities, see *Important information about your statement* at the end of this document.

Date	Activity	Description	Quantity	Value (\$)	Price (\$)	Proceeds from investment transactions (\$)	Funds withdrawn for investments bought (\$)	Accrued interest (\$)
Feb 1	Reinvestment	LORD ABBETT FLOATING RATE FUND A DIVIDEND REINVESTED AT 8.72 NAV ON 01/29/16 AS OF 01/29/16	444.365				-3,874.86	
Feb 1	Reinvestment	BLACKROCK FLOATING RATE INCOME CLASS A DIVIDEND REINVESTED AT 9.83 NAV ON 01/29/16 AS OF 01/29/16	345.954				-3,400.73	
Feb 19	Receive	DAVITA HEALTHCARE PARTNERS INC DWAC	76,766.000	4,897,670.80				
Feb 19	Sold	DAVITA HEALTHCARE PARTNERS INC UNSOLICITED	-10.000		62.172000	621.71		

continued next page



Resource Management Account
February 2016

Account number: DENNIS KOGOD
Friendly account name: Stock Option
Account number: FN 15899 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

Investment transactions (continued)

Date	Activity	Description	Quantity	Value (\$)	Price (\$)	Proceeds from investment transactions (\$)	Funds withdrawn for investments bought (\$)	Accrued interest (\$)
Feb 19	Sold	DAVITA HEALTHCARE PARTNERS INC UNSOLICITED	-33,280.000		61.988659	2,062,432.37		
Total						\$2,063,054.08	-\$7,275.59	

Securities transferred in **\$4,897,670.80**

Date	Activity	Description	Amount (\$)
Jan 29	Balance forward		\$0.00
Feb 22	Deposit	UBS BANK USA DEPOSIT ACCOUNT	305.16
Feb 29	Closing UBS Bank USA Deposit Account		\$305.16

The UBS Bank USA Deposit Account is your primary sweep option.

Realized gains and losses

The estimated realized gains and losses shown below are not for tax purposes. Please note that gain or loss recognized on the sale or redemption of certain Structured Products, like Contingent Debt Securities, may be ordinary, and not capital, gain or loss. Please check with your tax advisor. To calculate gains and losses, we liquidate the oldest security lot first. This is known as the first-in, first-out or FIFO accounting method. We use this method unless you specified which tax lot to close when you placed your order. This is known as a versus purchases or VSP order. See *Important information about your statement* at the end of this document for more

information. We may not adjust gains and losses for all capital changes. We automatically adjust cost basis for tax-exempt and AMT coupon municipal securities for estimated amortization of bond premiums and for accreted OID for securities issued at a discount. If you requested that UBS adjust cost basis for the bond premium amortization on taxable debt securities then cost basis reflected for these securities has been adjusted. Estimates in the *Unclassified* section can not be classified as short term or long term because information is missing, or the product is one in which the gain/loss calculation is not provided.

Short-term capital gains and losses

Security description	Method	Quantity or face value	Purchase date	Sale date	Sale amount (\$)	Cost basis (\$)	Wash sale cost basis adjustment (\$)	Loss (\$)	Gain (\$)
DAVITA HEALTHCARE PARTNERS INC	FIFO	-33,280.000	Feb 19, 16	Feb 16, 16	2,062,432.37	2,081,996.80		-19,564.43	
	FIFO	-10.000	Feb 19, 16	Feb 16, 16	621.71	625.60		-3.89	
Total					\$2,063,054.08	\$2,082,622.40		-\$19,568.32	
Net short-term capital gains and losses								-\$19,568.32	
Net capital gains/losses:								-\$19,568.32	

PT0064

CNQ70006005303466 NQ7000282018 00003 0216 030250437 FN15899GM0 000000

Page 10 of 10

End of statement for account number FN 15899 GM

07532



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7005303467 0216 FN 0

Retirement Account

Resource Management Account

February 2016

Account name: DENNIS KOGOD

ROLLOVER IRA

Friendly account name: Dennis-Roll IRA

Account type: IRA Rollover

Account number: FN 12746 GM

Your Financial Advisor:

GEHLEN/MUCHA

Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080012746.

Visit our website:

www.ubs.com/financialservices

DENNIS KOGOD

ROLLOVER IRA

10776 WILSHIRE BLVD

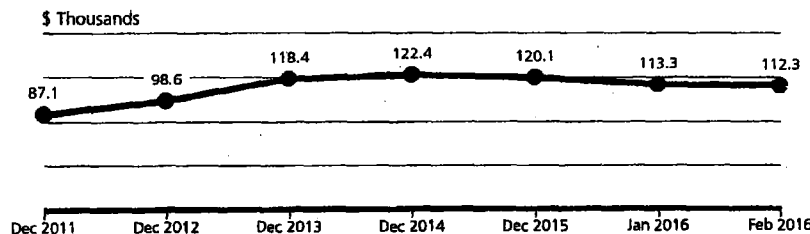
UNIT 604

LOS ANGELES CA 90024-6465

Value of your account

	on January 29 (\$)	on February 29 (\$)
Your assets	113,295.88	112,326.80
Your liabilities	0.00	0.00
Value of your account	\$113,295.88	\$112,326.80

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$120,129.94
Your investment return:	
Change in market value	-\$7,803.14
Value of your account on Feb 29, 2016	\$112,326.80



Member SIPC

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Page 1 of 8

07533



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Roll IRA
Account type: IRA Rollover
Account number: FN 12746 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

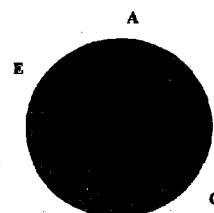
Your account balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your account
A Cash and money balances	2,292.25	2.04%
B Cash alternatives	0.00	0.00%
C Equities	72,615.95	64.65%
D Fixed income	0.00	0.00%
E Non-traditional	37,418.60	33.31%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$112,326.80	100.00%

Value of your account **\$112,326.80**

Your current asset allocation



► *Cash and money balances* may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0066



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Roll IRA
Account type: IRA Rollover
Account number: FN 12746 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	\$113,295.88	\$120,129.94
Change in market value	-969.08	-7,803.14
Closing account value	\$112,326.80	\$112,326.80

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	February 2016 (\$)	Year to date (\$)	
Short term	0.00	0.00	-632.35
Long term	0.00	0.00	-14,797.15
Total	\$0.00	\$0.00	-\$15,429.50

UBS Bank USA Deposit Account APY

Interest period Jan 8 - Feb 4

Opening UBS Bank USA Deposit balance Jan 8	\$2,292.25
Closing UBS Bank USA Deposit balance Feb 4	\$2,292.25
Number of days in interest period	28
Average daily balance	\$2,292.25
Interest earned	\$0.00
Annual percentage yield earned	0.00%

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- UBS Financial Services Inc. is your IRA custodian.
- Your account cost basis default closing method is FIFO, First In, First Out.

PT0067



Your notes

PT0068



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Roll IRA
Account type: IRA Rollover
Account number: FN 12746 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
UBS BANK USA DEP ACCT	2,292.25	2,292.25					250,000.00

Equities

Closed end funds & Exchange traded products

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
ISHARES MSCI EAFE ETF									
Symbol: EFA									
Trade date: May 13, 11	500.000	61.538	30,769.31	30,769.31	53.630	26,815.00	-3,954.31		LT
Total reinvested	49.000	62.825		3,078.44	53.630	2,627.87	-450.57		
EAI: \$889 Current yield: 3.02%									
Security total	549.000	61.653	30,769.31	33,847.75		29,442.87	-4,404.88	-1,326.44	

PT0069



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Roll IRA
Account type: IRA Rollover
Account number: FN 12746 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Equities (continued)

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
GOLDMAN SACHS GROWTH OPPORTUNITIES FUND CLASS A									
Symbol: GGOAX									
Trade date: May 13, 11	1,303.000	25.334	33,010.24	33,010.24	18.870	24,587.60	-8,422.64		LT
Total reinvested	984.922	23.325		22,973.83	18.870	18,585.47	-4,388.36		
Security total	2,287.922	24.469	33,010.24	55,984.07		43,173.08	-12,811.00	10,162.83	

Non-traditional

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on Feb 29 (\$)	Value on Feb 29 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
GATEWAY FUND CLASS A									
Symbol: GATEX									
Trade date: May 13, 11	1,199.000	27.534	33,013.72	33,013.72	28.960	34,723.03	1,709.31		LT
Total reinvested	93.079	28.132		2,618.50	28.960	2,695.57	77.07		
EAI: \$707 Current yield: 1.89%									
Security total	1,292.079	27.577	33,013.72	35,632.22		37,418.60	1,786.38	4,404.88	



Resource Management Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Roll IRA
Account type: IRA Rollover
Account number: FN 12746 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets (continued)

Your total assets

		Value on Feb 29 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	2,292.25	2.04%	2,292.25		
Equities	Closed end funds & Exchange traded products	29,442.87		33,847.75	889.00	-4,404.88
	Mutual funds	43,173.08		55,984.07		-12,811.00
	Total equities	72,615.95	64.65%	89,831.82	889.00	-17,215.88
Non-traditional	Mutual funds	37,418.60	33.31%	35,632.22	707.00	1,786.38
Total		\$112,326.80	100.00%	\$127,756.29	\$1,596.00	-\$15,429.50

PT0071



Your notes

PT0072

CNQ70006005303474 NQ7000282018 00004 0216 030250437 FN12746GM0 000000

End of statement for account number FN 12746 GM

Page 8 of 8

07540



UBS Bank USA
C/O UBS Financial Services Inc.
315 Deaderick Street
5th Floor
Nashville TN 37238
CNQ7005303475 0216 5V 0

Loan Account

February 2016

Account name: DENNIS KOGOD

Friendly account name: Dennis-Cr Line

Account type: Premier Variable Credit Line

Account number: 5V D9027 GM

Visit our website:

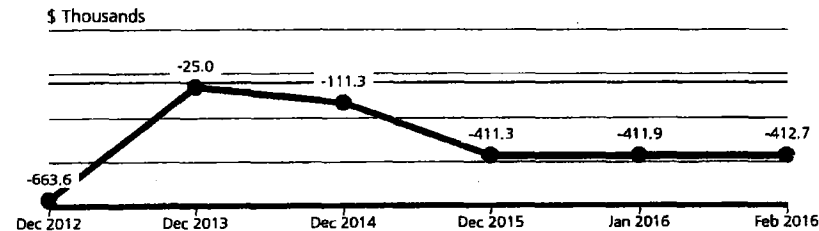
www.ubs.com/financialservices

DENNIS KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Value of your account

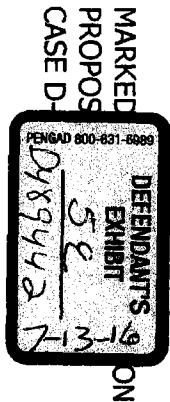
	on January 29 (\$)	on February 29 (\$)
Your assets	0.00	0.00
Your liabilities	-411,873.62	-412,723.22
Value of your account	-\$411,873.62	-\$412,723.22

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	-\$411,299.72
Net deposits and withdrawals	-\$1,423.50
Your investment return:	
Change in market value	\$0.00
Value of your account on Feb 29, 2016	-\$412,723.22



PT0073



Loan Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Cr Line
Account type: Premier Variable Credit Line
Account number: 5V D9027 GM

Your account balance sheet

Summary of your assets

	Value on February 29 (\$)
A Cash and money balances	0.00
B Cash alternatives	0.00
C Equities	0.00
D Fixed income	0.00
E Non-traditional	0.00
F Commodities	0.00
G Other	0.00
Total assets	\$0.00

Summary of your liabilities

	Amount on February 29 (\$)
Credit lines	-412,723.22
Total liabilities	-\$412,723.22

Value of your account **-\$412,723.22**

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0074



Loan Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Cr Line
Account type: Premier Variable Credit Line
Account number: 5V D9027 GM

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	-\$411,873.62	-\$411,299.72
Withdrawals and fees, including investments transferred out	-849.60	-1,423.50
Closing account value	-\$412,723.22	-\$412,723.22

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	February 2016 (\$)	Year to date (\$)
Opening balances	-\$411,873.62	-\$411,299.72
<i>Subtractions</i>		
Other funds debited	-849.60	-1,423.50
Total subtractions	-\$849.60	-\$1,423.50
Net cash flow	-\$849.60	-\$1,423.50
Closing balances	-\$412,723.22	-\$412,723.22

Loan summary

Opening loan balance on January 22	\$411,874
Closing loan balance on February 21	\$411,874
Average loan balance	\$411,874
Loan interest period	January 22 to February 21
Number of loan (debit) days	31
Average loan interest rate	2.428%
February 2016 loan interest	\$849.60
Year to date loan interest	\$1,423.50

Your account instructions

- UBS BANK USA is an affiliate of UBS Financial Services Inc. and a member of the Federal Deposit Insurance Corporation.

PT0075



Your notes

PT0076



Loan Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Cr Line
Account type: Premier Variable Credit Line
Account number: 5V D9027 GM

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/interest period	Days in period
Cash	-411,873.62	-412,723.22				

Account activity this month

The activity descriptions for distribution transactions included in this section are provided by the plan administrator or plan trustee. UBS Financial Services Inc. does not independently verify or guarantee the accuracy or validity of this information.

	Date	Activity	Description	Amount (\$)
Other funds debited	Feb 22	Loan Charge	LOAN INTEREST CHARGED	-849.60
		Total other funds debited		-849.60

	Date	Number of days	Average loan balance (\$)	Rate	Loan interest charged (\$)
Loan interest daily detail	Jan 22	3	411,874.00	2.426%	83.25
	Jan 25	2	411,874.00	2.431%	55.62
	Jan 27	1	411,874.00	2.428%	27.39
	Jan 28	1	411,874.00	2.426%	27.37
	Jan 29	3	411,874.00	2.425%	83.23
	Feb 01	1	411,874.00	2.427%	27.38
	Feb 02	2	411,874.00	2.429%	55.57
	Feb 04	1	411,874.00	2.428%	27.39
	Feb 05	3	411,874.00	2.429%	83.37
	Feb 08	1	411,874.00	2.429%	27.41
	Feb 09	1	411,874.00	2.429%	27.40
	Feb 10	1	411,874.00	2.427%	27.38
	Feb 11	1	411,874.00	2.427%	27.38
	Feb 12	4	411,874.00	2.431%	103.67

continued next page



Loan Account
February 2016

Account name: DENNIS KOGOD
Friendly account name: Dennis-Cr Line
Account type: Premier Variable Credit Line
Account number: 5V D9027 GM

Account activity this month (continued)

	Date	Number of days	Average loan balance (\$)	Rate	Loan interest charged (\$)
Loan interest daily detail (continued)	Feb 16	1	411,874.00	2.430%	27.41
	Feb 17	1	411,874.00	2.430%	27.42
	Feb 18	1	411,874.00	2.432%	27.44
	Feb 19	3	411,874.00	2.434%	83.52
	Total	31			\$849.60

PT0078

CNQ70006005303480 NQ7000282018 00005 0216 030250437 5VD9027GM0 000000

End of statement for account number 5V D9027 GM

Page 6 of 6

07546



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

APZ3003062779 0216 FN 0

Resource Management Account

February 2016

Account name: JEFFREY M WEISS, TTEE FOR THE
DENIKA TRUST DTD 06/25/2013

Account number: FN 18575 GM

Your Financial Advisor:

GEHLEN/MUCHA
Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080018575.

Visit our website:

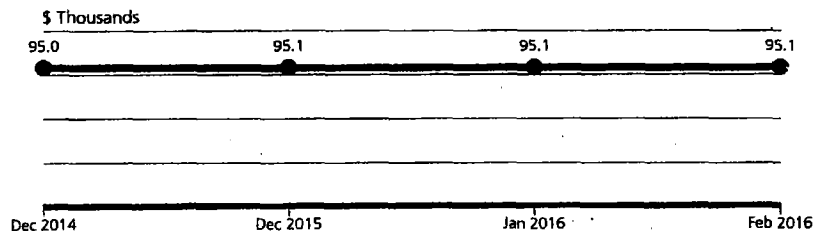
www.ubs.com/financialservices

JEFFREY M WEISS, TTEE FOR THE
DENIKA TRUST DTD 06/25/2013
601 CALIFORNIA STREET, #1307
SAN FRANCISCO CA 94108-2818

Value of your account

	on January 29 (\$)	on February 29 (\$)
Your assets	95,055.34	95,056.74
Your liabilities	0.00	0.00
Value of your account	\$95,055.34	\$95,056.74

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$95,053.74
Your investment return:	
Dividend and interest income	\$3.00
Change in market value	\$0.00
Value of your account on Feb 29, 2016	\$95,056.74



PT0157



Resource Management Account
February 2016

Account name:
Account number:

JEFFREY M WEISS, TTEE FOR THE
FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your account balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your account
A Cash and money balances	95,056.74	100.00%
B Cash alternatives	0.00	0.00%
C Equities	0.00	0.00%
D Fixed income	0.00	0.00%
E Non-traditional	0.00	0.00%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$95,056.74	100.00%

Value of your account **\$95,056.74**

Your current asset allocation



• Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0158



Resource Management Account
February 2016

Account name:
Account number:

JEFFREY M WEISS, TTEE FOR THE
FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	\$95,055.34	\$95,053.74
Dividend and interest income	1.40	3.00
Closing account value	\$95,056.74	\$95,056.74

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	February 2016 (\$)	Year to date (\$)
Taxable interest	1.40	1.75
Total current year	\$1.40	\$1.75
Prior year adjustment	0.00	1.25
Total dividend & interest	\$1.40	\$3.00

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	February 2016 (\$)	Year to date (\$)
Opening balances	\$95,055.34	\$95,053.74
<i>Additions</i>		
Dividend and interest income	1.40	3.00
Total additions	\$1.40	\$3.00
Net cash flow	\$1.40	\$3.00
Closing balances	\$95,056.74	\$95,056.74

UBS Bank USA Deposit Account APY

Interest period Jan 8 - Feb 4

Opening UBS Bank USA Deposit balance Jan 8	\$95,054.98
Closing UBS Bank USA Deposit balance Feb 4	\$95,056.38
Number of days in interest period	28
Average daily balance	\$95,054.98
Interest earned	\$1.40
Annual percentage yield earned	0.02%

PT0159



Resource Management Account
February 2016

Account name:
Account number:

JEFFREY M WEISS, TTEE FOR THE
FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- Your account cost basis default closing method is FIFO, First In, First Out.

PT0160



Resource Management Account
February 2016

Account name: JEFFREY M WEISS, TTEE FOR THE
Account number: FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
Cash	0.36	0.36					
UBS BANK USA DEP ACCT	95,054.98	95,056.38					250,000.00
Total	\$95,055.34	\$95,056.74					

Your total assets

		Value on Feb 29 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	95,056.74	100.00%	95,056.74		
Total		\$95,056.74	100.00%	\$95,056.74		

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
Taxable interest	Feb 5	Interest	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	1.40
		Total taxable interest		\$1.40
		Total dividend and interest income		\$1.40

PT0161



Resource Management Account
February 2016

Account name: JEFFREY M WEISS, TTEE FOR THE
Account number: FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

	Date	Activity	Description	Amount (\$)
Money balance activities	Jan 29	Balance forward		\$95,054.98
	Feb 5	Deposit	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	1.40
	Feb 29	Closing UBS Bank USA Deposit Account		\$95,056.38

The UBS Bank USA Deposit Account is your primary sweep option.

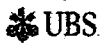
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End of statement for account number FN 18575 GM

Page 6 of 6

07552



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Name	Account	Balance	Position	Relationship	My Tools
[Redacted]					

Activity

Select Account
[FN 16217]

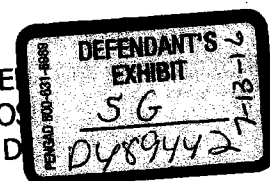
Date [01/27/2016] to [02/26/2016]

Amount
Greater Than \$ Amount

No records found for criteria selected.

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MARKET
PROPOSAL
CASE D



PT0165

07553



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

APZ3003062779 0216 FN 0

Resource Management Account

February 2016

Account name: JEFFREY M WEISS, TTEE FOR THE
DENIKA TRUST DTD 06/25/2013

Account number: FN 18575 GM

Your Financial Advisor:

GEHLEN/MUCHA

Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080018575.

Visit our website:

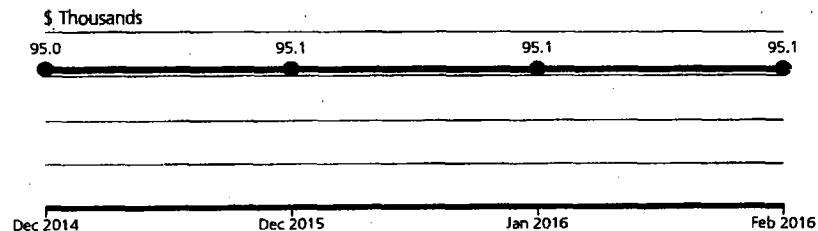
www.ubs.com/financialservices

JEFFREY M WEISS, TTEE FOR THE
DENIKA TRUST DTD 06/25/2013
601 CALIFORNIA STREET, #1307
SAN FRANCISCO CA 94108-2818

Value of your account

	on January 29 (\$)	on February 29 (\$)
Your assets	95,055.34	95,056.74
Your liabilities	0.00	0.00
Value of your account	\$95,055.34	\$95,056.74

Tracking the value of your account



Sources of your account growth during 2016

Value of your account
at year end 2015 \$95,053.74

Your investment return:

Dividend and interest income	\$3.00
Change in market value	\$0.00

Value of your account on Feb 29, 2016 \$95,056.74



Member SIPC

APZ30004003062779 PZ3000172752 00001 0216 000000000 FN18575GM0 000000

Page 1 of 6

07554



Resource Management Account
February 2016

Account name: JEFFREY M WEISS, TTEE FOR THE
Account number: FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

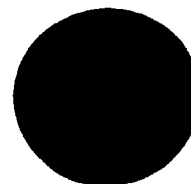
Your account balance sheet

Summary of your assets

	Value on February 29 (\$)	Percentage of your account
A Cash and money balances	95,056.74	100.00%
B Cash alternatives	0.00	0.00%
C Equities	0.00	0.00%
D Fixed income	0.00	0.00%
E Non-traditional	0.00	0.00%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$95,056.74	100.00%

Value of your account **\$95,056.74**

Your current asset allocation



A

► *Cash and money balances* may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	February 2016	Year to date
S&P 500	-0.13%	-5.09%
Russell 3000	-0.03%	-5.67%
MSCI - Europe, Australia & Far East	-1.80%	-8.89%
Barclays Capital U.S. Aggregate Bond Index	0.71%	2.10%

Interest rates on February 29, 2016

3-month Treasury bills: 0.32%

One-month LIBOR: 0.44%

PT0167



Resource Management Account
February 2016

Account name:
Account number:

JEFFREY M WEISS, TTEE FOR THE
FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	February 2016 (\$)	Year to date (\$)
Opening account value	\$95,055.34	\$95,053.74
Dividend and interest income	1.40	3.00
Closing account value	\$95,056.74	\$95,056.74

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	February 2016 (\$)	Year to date (\$)
Taxable interest	1.40	1.75
Total current year	\$1.40	\$1.75
Prior year adjustment	0.00	1.25
Total dividend & interest	\$1.40	\$3.00

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	February 2016 (\$)	Year to date (\$)
Opening balances	\$95,055.34	\$95,053.74
<i>Additions</i>		
Dividend and interest income	1.40	3.00
Total additions	\$1.40	\$3.00
Net cash flow	\$1.40	\$3.00
Closing balances	\$95,056.74	\$95,056.74

UBS Bank USA Deposit Account APY

Interest period Jan 8 - Feb 4

Opening UBS Bank USA Deposit balance Jan 8	\$95,054.98
Closing UBS Bank USA Deposit balance Feb 4	\$95,056.38
Number of days in interest period	28
Average daily balance	\$95,054.98
Interest earned	\$1.40
Annual percentage yield earned	0.02%

PT0168



Resource Management Account
February 2016

Account name:
Account number:

JEFFREY M WEISS, TTEE FOR THE
FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- Your account cost basis default closing method is FIFO, First In, First Out.

PT0169



Resource Management Account
February 2016

Account name: JEFFREY M WEISS, TTEE FOR THE
Account number: FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on Feb 1 (\$)	Closing balance on Feb 29 (\$)	Price per share on Feb 29 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
Cash	0.36	0.36					
UBS BANK USA DEP ACCT	95,054.98	95,056.38					250,000.00
Total	\$95,055.34	\$95,056.74					

Your total assets

		Value on Feb 29 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	95,056.74	100.00%	95,056.74		
Total		\$95,056.74	100.00%	\$95,056.74		

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
Taxable interest	Feb 5	Interest	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	1.40
		Total taxable interest		\$1.40
		Total dividend and interest income		\$1.40

PT0170



Resource Management Account
February 2016

Account name: JEFFREY M WEISS, TTEE FOR THE
Account number: FN 18575 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

	Date	Activity	Description	Amount (\$)
Money balance activities	Jan 29	Balance forward		\$95,054.98
	Feb 5	Deposit	UBS BANK USA DEPOSIT ACCOUNT AS OF 02/04/16	1.40
	Feb 29	Closing UBS Bank USA Deposit Account		\$95,056.38

The UBS Bank USA Deposit Account is your primary sweep option.

PT0171



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

ANQ70002101650516 FN 0

Resource Management Account

May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND

Friendly account name: Trust

Account number: FN 21076 GM

Your Financial Advisor:

GEHLEN/MUCHA
Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080021076.

Visit our website:

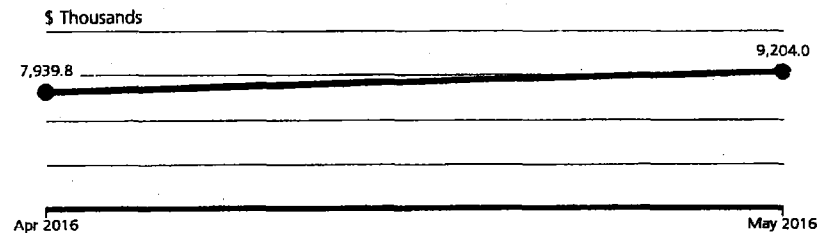
www.ubs.com/financialservices

D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND
GABRIELLE CIOFFI-KOGOD REV TR
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Value of your account

	on April 29 (\$)	on May 31 (\$)
Your assets	7,939,848.13	9,203,991.87
Your liabilities	0.00	0.00
Value of your account	\$7,939,848.13	\$9,203,991.87

Tracking the value of your account



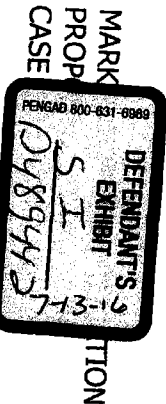
Sources of your account growth during 2016

Value of your account at year end 2015	\$0.00
Net deposits and withdrawals	\$8,552,304.86
Your investment return:	
Dividend and interest income	\$18.23
Change in market value	\$651,668.78
Value of your account on May 31, 2016	\$9,203,991.87

Member SIPC

ANQ70001000210165 NQ7000023950 00001 0516 000000000 FN21076GM0 000000

Page 1 of 8



PT0199

07560



Resource Management Account
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust
Account number: FN 21076 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

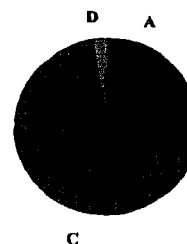
Your account balance sheet

Summary of your assets

	Value on May 31 (\$)	Percentage of your account
A Cash and money balances	970,944.14	10.55%
B Cash alternatives	0.00	0.00%
C Equities	7,983,264.34	86.74%
D Fixed income	249,783.39	2.71%
E Non-traditional	0.00	0.00%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$9,203,991.87	100.00%

Value of your account **\$9,203,991.87**

Your current asset allocation



► *Cash and money balances* may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	May 2016	Year to date
S&P 500	1.80%	3.57%
Russell 3000	1.79%	3.41%
MSCI - Europe, Australia & Far East	-0.78%	-0.75%
Barclays Capital U.S. Aggregate Bond Index	0.03%	3.45%

Interest rates on May 31, 2016

3-month Treasury bills: 0.34%

One-month LIBOR: 0.47%

PT0200



Resource Management Account
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust
Account number: FN 21076 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	May 2016 (\$)	Year to date (\$)
Opening account value	\$7,939,848.13	\$0.00
Deposits, including investments transferred in	2,967,704.73	10,662,600.86
Withdrawals and fees, including investments transferred out	-2,000,000.00	-2,110,296.00
Dividend and interest income	16.07	18.23
Change in market value	296,422.94	651,668.78
Closing account value	\$9,203,991.87	\$9,203,991.87

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	May 2016 (\$)	Year to date (\$)
Taxable interest	16.07	18.23
Total current year	\$16.07	\$18.23
Total dividend & interest	\$16.07	\$18.23

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	May 2016 (\$)	Year to date (\$)	
Short term	0.00	0.00	677,942.95
Long term	0.00	0.00	1,468,156.17
Total	\$0.00	\$0.00	\$2,146,099.12

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	May 2016 (\$)	Year to date (\$)
Opening balances	\$1,444,076.82	\$0.00
Additions		
Deposits and other funds credited	1,526,851.25	3,081,221.91
Dividend and interest income	16.07	18.23
Total additions	\$1,526,867.32	\$3,081,240.14
Subtractions		
Other funds debited	-2,000,000.00	-2,110,296.00
Total subtractions	-\$2,000,000.00	-\$2,110,296.00
Net cash flow	-\$473,132.68	\$970,944.14
Closing balances	\$970,944.14	\$970,944.14

PT0201



Resource Management Account
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust
Account number: FN 21076 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

UBS Bank USA Deposit Account APY

Interest period Apr 7 - May 5

Opening UBS Bank USA Deposit balance Apr 7	\$404,372.82
Closing UBS Bank USA Deposit balance May 5	\$1,444,092.89
Number of days in interest period	29
Average daily balance	\$1,011,703.85
Interest earned	\$16.07
Annual percentage yield earned	0.02%

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *important information about your statement* at the end of this document.

Your return objective:

Current income & capital appreciation

Your risk profile:

Primary - Aggressive

Investment eligibility consideration - None selected

Your account instructions

- Your consent is required to "Household" statements.
- Your account cost basis default closing method is FIFO, First In, First Out.

PT0202



Resource Management Account
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust
Account number: FN 21076 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on May 1 (\$)	Closing balance on May 31 (\$)	Price per share on May 31 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
UBS BANK USA DEP ACCT	1,444,076.82	970,944.14					4,000,000.00

Equities

Common stock

Holding	Trade date	Number of shares	Purchase price/ Average price per share (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized gain or loss (\$)	Holding period
ALIMERA SCIENCES INC COM Symbol: ALIM Exchange: OTC		871.000	---This information was unavailable---		1.540	1,341.34		
DAVITA HEALTHCARE PARTNERS INC Symbol: DVA Exchange: NYSE	Feb 13, 12	22,124.000	41.985	928,876.14	77.320	1,710,627.68	781,751.54	LT
	May 15, 12	18,750.000	41.115	770,906.25	77.320	1,449,750.00	678,843.75	LT
	Feb 16, 16	43,476.000	62.560	2,719,858.56	77.320	3,361,564.32	641,705.76	ST
	May 15, 16	18,766.000	75.420	1,415,331.72	77.320	1,450,987.12	35,655.40	ST
Security total		103,116.000	56.586	5,834,972.67		7,972,929.12	2,137,956.45	
NEVRO CORP Symbol: NVRO Exchange: NYSE	Mar 15, 13	129.000	11.108	1,433.00	69.720	8,993.88	7,560.88	LT
Total				\$5,836,405.67		\$7,983,264.34	\$2,145,517.33	

PT0203



Resource Management Account
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust
Account number: FN 21076 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets (continued)

Fixed income

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
LEGG MASON WESTERN ASSET MACRO OPPORTUNITIES FUND CLASS A Symbol: LAAXX Trade date: Jun 8, 15	11,196.884	10.820	121,150.60	121,150.60	10.440	116,895.47	-4,255.13		ST
Total reinvested	12,728.729	10.059		128,051.01	10.440	132,887.93	4,836.92		
EAI: \$6,627 Current yield: 2.65%									
Security total	23,925.613	10.416	121,150.60	249,201.61		249,783.39	581.79	128,632.80	

Your total assets

		Value on May 31 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	970,944.14	10.55%	970,944.14		
Equities	* Common stock	7,983,264.34	86.74%	5,836,405.67		2,145,517.33
Fixed income	Mutual funds	249,783.39	2.71%	249,201.61	6,627.00	581.79
Total		\$9,203,991.87	100.00%	\$7,056,551.42	\$6,627.00	\$2,146,099.12

* Missing cost basis information.

Account activity this month

	Date	Activity	Description	Amount (\$)
Deposits and other funds credited	May 16	Transfer	JOURNAL FROM FN 21180 DENNIS KOGOD	1,525,781.35
	May 23	Transfer	FM FN 21180 0100	1,069.90
			Total deposits and other funds credited	\$1,526,851.25



Resource Management Account
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust
Account number: FN 21076 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
<i>Taxable interest</i>	May 6	Interest	UBS BANK USA DEPOSIT ACCOUNT AS OF 05/05/16	16.07
	Total taxable interest			\$16.07
	Total dividend and interest income			\$16.07
	Date	Activity	Description	Amount (\$)
Other funds debited	May 17	Transfer	TO FN 15899 2100	-1,000,000.00
	May 17	Transfer	TO FN 20329 7100	-1,000,000.00
	Total other funds debited			-\$2,000,000.00

Investment transactions

For more information about the price/value shown for restricted securities, see *Important information about your statement* at the end of this document.

Date	Activity	Description	Quantity	Value (\$)	Price (\$)	Proceeds from investment transactions (\$)	Funds withdrawn for investments bought (\$)	Accrued interest (\$)
May 23	Transfer	DAVITA HEALTHCARE PARTNERS INC FM FN 21180 0100	18,766.000	1,440,853.48				

Total
Securities transferred in **\$1,440,853.48**

	Date	Activity	Description	Amount (\$)
Money balance activities				
	Apr 29	Balance forward		\$1,444,076.82
	May 6	Deposit	UBS BANK USA DEPOSIT ACCOUNT AS OF 05/05/16	16.07
	May 17	Deposit	UBS BANK USA DEPOSIT ACCOUNT	1,525,781.35
	May 18	Withdrawal	UBS BANK USA DEPOSIT ACCOUNT AS OF 05/17/16	-2,000,000.00
	May 24	Deposit	UBS BANK USA DEPOSIT ACCOUNT	1,069.90
	May 31	Closing UBS Bank USA Deposit Account		\$970,944.14

The UBS Bank USA Deposit Account is your primary sweep option.

PT0205



Your notes

PT0206

ANQ70001000210172 NQ7000023950 00001 0516 000000000 FN21076GM0 000000

End of statement for account number FN 21076 GM

Page 8 of 8

07567



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7003462765 0516 FN 0

UBS Strategic Advisor

May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND

Friendly account name: Trust -Fee Base

Account number: FN 12743 GM

Your Financial Advisor:

GEHLEN/MUCHA

Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080012743.

Visit our website:

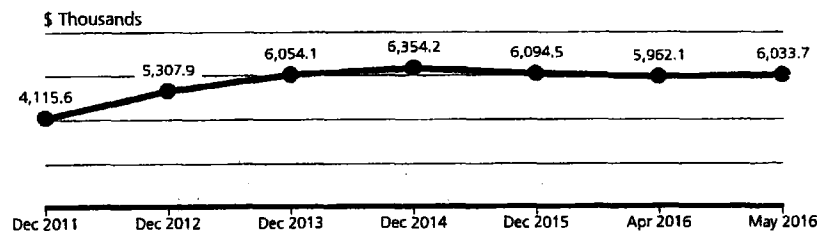
www.ubs.com/financialservices

D KOGOD & G CIOFFI-KOGOD TTEES
THE 2005 DENNIS KOGOD AND
GABRIELLE CIOFFI-KOGOD REV TR
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

Value of your account

	on April 29 (\$)	on May 31 (\$)
Your assets	5,962,075.12	6,033,693.64
Your liabilities	0.00	0.00
Value of your account	\$5,962,075.12	\$6,033,693.64

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$6,094,450.04
Net deposits and withdrawals	-\$258,396.30
Your investment return:	
Dividend and interest income	\$19,882.15
Change in market value	\$177,757.75
Value of your account on May 31, 2016	\$6,033,693.64



ATION

Member SIPC

CNQ70004003462765 NQ7000180806 00002 0516 009509543 FN12743GM0 000000

Page 1 of 10

PT0207

07568



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

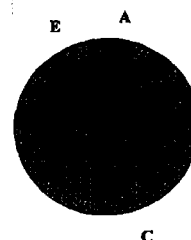
Your account balance sheet

Summary of your assets

	Value on May 31 (\$)	Percentage of your account
A Cash and money balances	193,615.00	3.21%
B Cash alternatives	0.00	0.00%
C Equities	5,003,731.08	82.93%
D Fixed income	0.00	0.00%
E Non-traditional	836,347.56	13.86%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$6,033,693.64	100.00%

Value of your account **\$6,033,693.64**

Your current asset allocation



► Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances. See the *Important information about your statement* on the last two pages of this statement for details about those balances.

Eye on the markets

Index	Percentage change	
	May 2016	Year to date
S&P 500	1.80%	3.57%
Russell 3000	1.79%	3.41%
MSCI - Europe, Australia & Far East	-0.78%	-0.75%
Barclays Capital U.S. Aggregate Bond Index	0.03%	3.45%

Interest rates on May 31, 2016

3-month Treasury bills: 0.34%

One-month LIBOR: 0.47%

PT0208



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	May 2016 (\$)	Year to date (\$)
Opening account value	\$5,962,075.12	\$6,094,450.04
Withdrawals and fees, including investments transferred out	0.00	-258,396.30
Dividend and interest income	3.16	19,882.15
Change in market value	71,615.36	177,757.75
Closing account value	\$6,033,693.64	\$6,033,693.64

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	May 2016 (\$)	Year to date (\$)
Taxable dividends	0.00	19,852.89
Taxable interest	3.16	23.01
Total current year	\$3.16	\$19,875.90
Prior year adjustment	0.00	6.25
Total dividend & interest	\$3.16	\$19,882.15

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized gains and losses (\$)
	May 2016 (\$)	Year to date (\$)	
Short term	0.00	0.00	4,493.67
Long term	0.00	0.00	876,985.56
Total	\$0.00	\$0.00	\$881,479.23

Cash activity summary

See Account activity this month for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See Important information about your statement on the last two pages of this document for details.

	May 2016 (\$)	Year to date (\$)
Opening balances	\$193,611.84	\$451,810.86
Additions		
Dividend and interest income	3.16	19,882.15
Total additions	\$3.16	\$19,882.15
Subtractions		
Professional management fees and related services	0.00	-29,928.63
Other funds debited	0.00	-228,467.67
Funds withdrawn for investments bought	0.00	-19,681.71
Total subtractions	\$0.00	-\$278,078.01
Net cash flow	\$3.16	-\$258,195.86
Closing balances	\$193,615.00	\$193,615.00



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

UBS Bank USA Deposit Account APY

Interest period Apr 7 - May 5

Opening UBS Bank USA Deposit balance Apr 7	\$208,387.61
Closing UBS Bank USA Deposit balance May 5	\$193,615.00
Number of days in interest period	29
Average daily balance	\$201,254.48
Interest earned	\$3.16
Annual percentage yield earned	0.02%

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Current income & capital appreciation

Your risk profile:

Primary - Aggressive

Investment eligibility consideration - None selected

Your account instructions

- Your account cost basis default closing method is FIFO, First In, First Out.
- Statement copies are sent to 1 interested party.
 - MS GABRIELLE CIOFFI-KOGOD

PT0210



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFF-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLENMUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Cash and money balances may include available cash balances, UBS Bank USA deposit account balances, UBS AG Stamford Branch deposit account balances and money market mutual fund sweep balances.

UBS Bank USA deposit account balances are insured by the FDIC within applicable limits, but are not protected by SIPC. UBS AG Stamford Branch deposit account balances are not insured by FDIC and are not protected by SIPC. Money market sweep balances are protected by SIPC but are not insured by the FDIC. See the *Important information about your statement* at the end of this document for details about those balances.

Holding	Opening balance on May 1 (\$)	Closing balance on May 31 (\$)	Price per share on May 31 (\$)	Average rate	Dividend/Interest period	Days in period	Cap amount (\$)
UBS BANK USA DEP ACCT	193,611.84	193,615.00					4,000,000.00

Equities

Closed end funds & Exchange traded products

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
ISHARES RUSSELL 1000 VALUE ETF									
Symbol: IVD									
Trade date: Apr 18, 11	750.000	67.288	50,466.38	50,466.38	102.370	76,777.50	26,311.12		LT
Trade date: May 4, 11	360.000	69.750	25,110.00	25,110.00	102.370	36,853.20	11,743.20		LT
Trade date: Jun 1, 11	390.000	68.529	26,726.39	26,726.39	102.370	39,924.30	13,197.91		LT
Trade date: Jun 15, 11	430.000	65.776	28,283.90	28,283.90	102.370	44,019.10	15,735.20		LT
Total reinvested	163.000	92.831		15,131.57	102.370	16,686.31	1,554.74		

continued next page



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets , **Equities** , Closed end funds & Exchange traded products (continued)

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
EAI: \$5,268 Current yield: 2.46%									
Security total	2,093.000	69.622	130,586.67	145,718.24		214,260.41	68,542.17	83,673.74	
ISHARES RUSSELL 1000 GROWTH ETF									
Symbol: IWF									
Trade date: Mar 10, 11	1,700.000	59.300	100,810.00	100,810.00	100.800	171,360.00	70,550.00		LT
Trade date: Apr 18, 11	1,700.000	59.200	100,640.00	100,640.00	100.800	171,360.00	70,720.00		LT
Trade date: May 4, 11	1,600.000	61.750	98,800.00	98,800.00	100.800	161,280.00	62,480.00		LT
Trade date: May 12, 11	2,000.000	61.867	123,734.97	123,734.97	100.800	201,600.00	77,865.03		LT
Trade date: May 13, 11	1,625.000	61.489	99,920.93	99,920.93	100.800	163,800.00	63,879.07		LT
Trade date: Jun 1, 11	2,530.000	60.979	154,276.87	154,276.87	100.800	255,024.00	100,747.13		LT
Trade date: Jun 15, 11	3,215.000	58.249	187,270.54	187,270.54	100.800	324,072.00	136,801.46		LT
Total reinvested	816.000	85.696		69,928.50	100.800	82,252.80	12,324.30		
EAI: \$21,321 Current yield: 1.39%									
Security total	15,186.000	61.595	865,453.31	935,381.81		1,530,748.80	595,366.99	665,295.49	
ISHARES MSCI EAFE ETF									
Symbol: EFA									
Trade date: Apr 15, 11	1,650.000	60.976	100,611.23	100,611.23	58.380	96,327.00	-4,284.23		LT
Trade date: May 4, 11	800.000	62.968	50,374.80	50,374.80	58.380	46,704.00	-3,670.80		LT
Trade date: May 12, 11	1,000.000	61.616	61,616.50	61,616.50	58.380	58,380.00	-3,236.50		LT
Trade date: Jun 1, 11	980.000	60.999	59,779.22	59,779.22	58.380	57,212.40	-2,566.82		LT
Trade date: Jun 15, 11	1,870.000	58.488	109,373.50	109,373.50	58.380	109,170.60	-202.90		LT
Total reinvested	644.000	62.835		40,466.37	58.380	37,596.72	-2,869.65		
EAI: \$11,249 Current yield: 2.77%									
Security total	6,944.000	60.804	381,755.25	422,221.62		405,390.72	-16,830.90	23,635.47	
SPDR INDX SHS FDS S&P INTRNTNL DIVIDEND ETF									
Symbol: DVX									
Trade date: Aug 24, 12	2,000.000	45.050	90,100.00	90,100.00	35.460	70,920.00	-19,180.00		LT
Trade date: Aug 30, 12	1,000.000	44.506	44,506.16	44,506.16	35.460	35,460.00	-9,046.16		LT
Trade date: Sep 25, 12	1,000.000	46.245	46,245.10	46,245.10	35.460	35,460.00	-10,785.10		LT

continued next page



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Equities** • Closed end funds & Exchange traded products (continued)

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
Trade date: Sep 26, 12	1,000.000	45.556	45,556.70	45,556.70	35.460	35,460.00	-10,096.70		LT
Total reinvested	621.000	42.550		26,423.59	35.460	22,020.66	-4,402.93		
EAI: \$10,129 Current yield: 5.08%									
Security total	5,621.000	44.980	226,407.96	252,831.55		199,320.66	-53,510.89	-27,087.30	
SPDR S&P DIVIDEND ETF									
Symbol: SDY									
Trade date: May 12, 11	1,000.000	55.280	55,280.00	55,280.00	81.800	81,800.00	26,520.00		LT
Trade date: May 13, 11	900.000	55.127	49,614.90	49,614.90	81.800	73,620.00	24,005.10		LT
Trade date: Aug 24, 12	2,000.000	57.069	114,139.40	114,139.40	81.800	163,600.00	49,460.60		LT
Trade date: Aug 30, 12	3,000.000	56.934	170,803.20	170,803.20	81.800	245,400.00	74,596.80		LT
Trade date: Sep 12, 12	1,000.000	58.378	58,378.20	58,378.20	81.800	81,800.00	23,421.80		LT
Trade date: Sep 21, 12	1,000.000	58.536	58,536.70	58,536.70	81.800	81,800.00	23,263.30		LT
Total reinvested	1,644.000	73.529		120,882.79	81.800	134,479.20	13,596.41		
EAI: \$21,267 Current yield: 2.47%									
Security total	10,544.000	59.525	506,752.40	627,635.19		862,499.20	234,864.01	355,746.80	
Total			\$2,110,955.59	\$2,383,788.41		\$3,212,219.79	\$828,431.38	\$1,101,264.20	

Total estimated annual income: \$69,234

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
AMERICAN FUNDS									
DEVELOPING WORLD GROWTH AND INCOME FD CLASS F-2									
Symbol: DWGHX									
Trade date: Dec 31, 14	64,361.191	10.410	670,000.00	670,000.00	8.820	567,665.70	-102,334.30		LT

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UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
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415-954-6700/800-826-7014

Your assets • **Equities** • **Mutual funds** (continued)

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
Total reinvested	1,612.703	9.291		14,984.41	8.820	14,224.04	-760.37		
EAI: \$13,920 Current yield: 2.39%									
Security total	65,973.894	10.383	670,000.00	684,984.41		581,889.74	-103,094.67	-88,110.26	
GOLDMAN SACHS TECHNOLOGY OPPORTUNITIES FUND CLASS I									
Symbol: GMTX									
Trade date: Apr 18, 11	3,586.476	13.941	50,000.32	50,000.32	19.240	69,003.80	19,003.48		LT
Trade date: May 4, 11	3,485.780	14.345	50,004.00	50,004.00	19.240	67,066.40	17,062.40		LT
Trade date: May 13, 11	3,455.665	14.472	50,012.64	50,012.64	19.240	66,487.00	16,474.36		LT
Trade date: Jun 1, 11	3,384.143	14.185	48,006.60	48,006.60	19.240	65,110.90	17,104.30		LT
Trade date: Jun 15, 11	4,549.702	13.356	60,770.00	60,770.00	19.240	87,536.27	26,766.27		LT
Total reinvested	3,360.653	19.055		64,039.93	19.240	64,658.97	619.04		
Security total	21,822.419	14.794	258,793.56	322,833.49		419,863.34	97,029.85	161,069.78	
GOLDMAN SACHS RISING DIVIDEND GROWTH FUND CLASS I									
Symbol: GSRLX									
Trade date: Dec 2, 13	15,560.067	19.034	296,171.14	296,171.14	20.910	325,361.01	29,189.87		LT
Total reinvested	483.175	20.722		10,012.51	20.910	10,103.19	90.68		
EAI: \$4,989 Current yield: 1.49%									
Security total	16,043.242	19.085	296,171.14	306,183.65		335,464.19	29,280.55	39,293.06	
GOLDMAN SACHS GROWTH OPPORTUNITIES FUND CLASS I									
Symbol: GGOIX									
Trade date: Mar 10, 11	1,959.289	25.525	50,011.80	50,011.80	24.040	47,101.31	-2,910.49		LT
Trade date: May 4, 11	1,873.227	26.694	50,004.24	50,004.24	24.040	45,032.37	-4,971.87		LT
Trade date: Jun 1, 11	3,236.489	26.268	85,016.75	85,016.75	24.040	77,805.19	-7,211.56		LT
Trade date: Jun 15, 11	4,085.261	24.957	101,958.00	101,958.00	24.040	98,209.68	-3,748.32		LT
Total reinvested	7,743.156	26.019		201,472.65	24.040	186,145.48	-15,327.17		
Security total	18,897.422	25.848	286,990.79	488,463.44		454,294.02	-34,169.41	167,303.24	

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PT0214



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • **Equities** • **Mutual funds** (continued)

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
Total			\$1,511,955.49	\$1,802,464.99		\$1,791,511.29	-\$10,953.68	\$279,555.80	

Total estimated annual income: \$18,909

Non-traditional

Mutual funds

Total reinvested is the total of all reinvested dividends. It does not include any cash dividends. It is not a tax lot for the purposes of determining holding periods or cost basis. The shares you receive each time you reinvest dividends become a separate tax lot.

Cost basis is the total purchase cost of the security, including reinvested dividends. The cost basis may need to be adjusted for return of capital payments in order to determine the adjusted cost basis for tax reporting purposes.

Unrealized (tax) gain or loss is the difference between the current value and the cost basis and would generally be your taxable gain or loss if the security was sold on this date. The unrealized (tax) gain or loss may need to be adjusted for return of capital payments in order to determine the realized gain or loss for tax reporting purposes.

Investment return is the current value minus the amount you invested. It does not include shares that are not reflected on your statement, including shares that have been realized as either a gain or a loss. It also does not include cash dividends that were not reinvested.

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
GATEWAY FUND CLASS Y									
Symbol: GTEYX									
Trade date: Mar 9, 11	3,761.000	26.590	100,004.99	100,004.99	29.850	112,265.85	12,260.86		LT
Trade date: May 4, 11	1,861.000	26.880	50,023.68	50,023.68	29.850	55,550.85	5,527.17		LT
Trade date: May 12, 11	3,718.000	26.900	100,014.20	100,014.20	29.850	110,982.30	10,968.10		LT
Trade date: May 13, 11	1,491.000	26.840	40,018.44	40,018.44	29.850	44,506.35	4,487.91		LT
Trade date: Jun 1, 11	2,239.000	26.670	59,714.13	59,714.13	29.850	66,834.15	7,120.02		LT
Trade date: Jun 15, 11	2,662.624	26.219	69,814.00	69,814.00	29.850	79,479.33	9,665.33		LT
Trade date: Dec 2, 13	10,439.000	28.740	300,016.86	300,016.86	29.850	311,604.15	11,587.29		LT
Total reinvested	1,846.720	28.558		52,739.74	29.850	55,124.59	2,384.85		
EAI: \$18,184 Current yield: 2.17%									
Security total	28,018.344	27.566	719,606.30	772,346.04		836,347.56	64,001.53	116,741.27	

PT0215



UBS Strategic Advisor
May 2016

Account name: D KOGOD & G CIOFFI-KOGOD TTEES
Friendly account name: Trust -Fee Base
Account number: FN 12743 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets (continued)

Your total assets

		Value on May 31 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	193,615.00	3.21%	193,615.00		
Equities	Closed end funds & Exchange traded products	3,212,219.79		2,383,788.41	69,234.00	828,431.38
	Mutual funds	1,791,511.29		1,802,464.99	18,909.00	-10,953.68
	Total equities	5,003,731.08	82.93%	4,186,253.40	88,143.00	817,477.70
Non-traditional	Mutual funds	836,347.56	13.86%	772,346.04	18,184.00	64,001.53
Total		\$6,033,693.64	100.00%	\$5,152,214.44	\$106,327.00	\$881,479.23

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and interest income				
<i>Taxable interest</i>	May 6	Interest	UBS BANK USA DEPOSIT ACCOUNT AS OF 05/05/16	3.16
		Total taxable interest		\$3.16
		Total dividend and interest income		\$3.16
Money balance activities				
	Apr 29	Balance forward		\$193,611.84
	May 6	Deposit	UBS BANK USA DEPOSIT ACCOUNT AS OF 05/05/16	3.16
	May 31	Closing UBS Bank USA Deposit Account		\$193,615.00

The UBS Bank USA Deposit Account is your primary sweep option.

PT0216



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ7004735613 0516 FN 0

Resource Management Account

May 2016

DENNIS KOGOD
10776 WILSHIRE BLVD
UNIT 604
LOS ANGELES CA 90024-6465

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CASE D



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PT0217



PT0218

CNQ70006004735614 NQ7000215762 00002 0516 030250437 FN12745GM0 000000

Page 2 of 10

07579



UBS Financial Services Inc.
555 California Street
46th Floor
San Francisco CA 94104-1711

CNQ70047356150516 FN 0

Resource Management Account

May 2016

Account name: DENNIS KOGOD

Pleg'd Coll Acct-FBO UBS Bank USA

Friendly account name: Alt Investment

Account number: FN 12745 GM

Your Financial Advisor:

GEHLEN/MUCHA

Phone: 415-954-6700/800-826-7014

Questions about your statement?

Call your Financial Advisor or the
RMA ResourceLine at 800-RMA-1000,
account 080012745.

Visit our website:

www.ubs.com/financialservices

DENNIS KOGOD

Pleg'd Coll Acct-FBO UBS Bank USA

10776 WILSHIRE BLVD

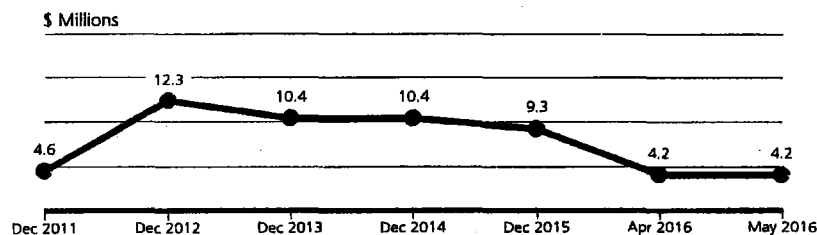
UNIT 604

LOS ANGELES CA 90024-6465

Value of your account

	on April 29 (\$)	on May 31 (\$)
Your assets	4,194,536.53	4,180,084.99
Your liabilities	0.00	0.00
Value of your account	\$4,194,536.53	\$4,180,084.99

Tracking the value of your account



Sources of your account growth during 2016

Value of your account at year end 2015	\$9,271,230.54
Net deposits and withdrawals	-\$5,008,183.56
Your investment return:	
Dividend and interest income	\$68,093.68
Change in market value	-\$151,055.67
Value of your account on May 31, 2016	\$4,180,084.99

PT0219



Resource Management Account
May 2016

Account name: DENNIS KOGOD
Friendly account name: Alt Investment
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

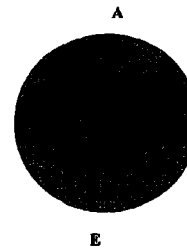
Your account balance sheet

Summary of your assets

	Value on May 31 (\$)	Percentage of your account
A Cash and money balances	44,257.66	1.06%
B Cash alternatives	0.00	0.00%
C Equities	0.00	0.00%
D Fixed income	0.00	0.00%
E Non-traditional	4,135,827.33	98.94%
F Commodities	0.00	0.00%
G Other	0.00	0.00%
Total assets	\$4,180,084.99	100.00%

Value of your account **\$4,180,084.99**

Your current asset allocation



Eye on the markets

Index	Percentage change	
	May 2016	Year to date
S&P 500	1.80%	3.57%
Russell 3000	1.79%	3.41%
MSCI - Europe, Australia & Far East	-0.78%	-0.75%
Barclays Capital U.S. Aggregate Bond Index	0.03%	3.45%

Interest rates on May 31, 2016

3-month Treasury bills: 0.34%

One-month LIBOR: 0.47%

PT0220



Resource Management Account
May 2016

Account name: DENNIS KOGOD
Friendly account name: Alt Investment
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Change in the value of your account

	May 2016 (\$)	Year to date (\$)
Opening account value	\$4,194,536.53	\$9,271,230.54
Deposits, including investments transferred in	0.00	111,936.00
Withdrawals and fees, including investments transferred out	9.04	-5,120,119.56
Dividend and interest income	38,257.07	68,093.68
Change in market value	-52,717.65	-151,055.67
Closing account value	\$4,180,084.99	\$4,180,084.99

Dividend and interest income earned

For purposes of this statement, taxability of interest and dividend income has been determined from a US tax reporting perspective. Based upon the residence of the account holder, account type, or product type, some interest and/or dividend payments may not be subject to United States (US) and/or Puerto Rico (PR) income taxes. The client monthly statement is not intended to be used and cannot be relied upon for tax purposes. Clients should refer to the applicable tax reporting forms they receive from UBS annually, such as the Forms 1099 and the Forms 480, for tax reporting information. It is the practice of UBS to file the applicable tax reporting forms with the US Internal Revenue Service and PR Treasury Department, and in such forms accurately classify dividends and/or interest as tax exempt or taxable income. Please consult your individual tax preparer.

	May 2016 (\$)	Year to date (\$)
Tax-exempt dividends	1.00	3.53
Miscellaneous	38,256.07	68,089.07
Total current year	\$38,257.07	\$68,092.60
Prior year adjustment	0.00	1.08
Total dividend & interest	\$38,257.07	\$68,093.68

Summary of gains and losses

Values reported below exclude products for which gains and losses are not classified.

	Realized gains and losses		Unrealized
	May 2016 (\$)	Year to date (\$)	gains and losses (\$)
Long term	0.00	0.00	244,226.33

Cash activity summary

See *Account activity this month* for details. Balances in your Sweep Options are included in the opening and closing balances value. FDIC insurance applies only to deposits at UBS Bank USA, not to deposits at UBS AG, Stamford Branch or bank deposits placed through the UBS International Deposit Account program. SIPC protection applies to money market sweep fund holdings but not bank deposits. See *Important information about your statement* on the last two pages of this document for details.

	May 2016 (\$)	Year to date (\$)
Opening balances	\$5,991.55	\$245,780.07
Additions		
Deposits and other funds credited	0.00	111,936.00
Dividend and interest income	38,257.07	68,093.68
Total additions	\$38,257.07	\$180,029.68
Subtractions		
Checks and bill payments	0.00	-137,911.57
Other funds debited	9.04	-134,640.52
Funds withdrawn for investments bought	0.00	-109,000.00
Total subtractions	\$9.04	-\$381,552.09
Net cash flow	\$38,266.11	-\$201,522.41
Closing balances	\$44,257.66	\$44,257.66

PT0221



Resource Management Account
May 2016

Account name: DENNIS KOGOD
Friendly account name: Alt Investment
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Loan summary

Opening loan balance on	\$0
Closing loan balance on	\$0
Average loan balance	\$0
Loan interest period	to
Number of loan (debit) days	0
Average loan interest rate	0.000%
2016 loan interest	\$9.04
Year to date loan interest	\$9.04
Prior year(s) loan interest adjustment	-\$1.34
Year to date late payment interest	\$9.04
Closing account balance 00	\$0.00

Your investment objectives:

You have identified the following investment objectives for this account. If you have questions about these objectives, disagree with them, or wish to change them, please contact your Financial Advisor or Branch Manager. You can find a full description of the alternative investment objectives in *Important information about your statement* at the end of this document.

Your return objective:

Current income & capital appreciation

Your risk profile:

Primary - Moderate

Investment eligibility consideration - None selected

Your account instructions

- This account has been pledged to secure an obligation or is guaranteeing the obligations of another account.
- Your account cost basis default closing method is FIFO, First In, First Out.

PT0222



Resource Management Account
May 2016

Account name: DENNIS KOGOD
Friendly account name: Alt Investment
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets

Some prices, income and current values shown may be approximate. As a result, gains and losses may not be accurately reflected. See *Important information about your statement* at the end of this document for more information.

Cash

Cash and money balances

Holding	Opening balance on May 1 (\$)	Closing balance on May 31 (\$)	Price per share on May 31 (\$)	Average rate	Dividend/Interest period	Days in period
Cash	-9.04	0.00				
UBS SELECT TX FR CAPITAL	6,000.59	44,257.66	1.00	0.11%	Apr 1 to Apr 30	30
Total	\$5,991.55	\$44,257.66				

Non-traditional

Private equity funds, Hedge funds, and Other investments are held in your UBS Financial Services Inc. (UBS FS) brokerage account. The positions reported below reflect the records of the issuers, and UBS FS does not guarantee the accuracy of the information. The value shown is not necessarily the value you would receive from the issuer if you sold the assets. Funds actively sold by UBS FS are subject to ongoing due diligence, although the level performed may vary. A closed fund may be subject to no ongoing diligence. A fund that you purchased elsewhere may never have been subject to UBS FS diligence, although UBS FS may receive a fee from the fund's manager, which may constitute a majority of the management/incentive fee. Please contact your Financial Advisor with questions. "Est. value per unit" is an estimate of value supplied by an independent valuation firm and reflects adjustments for factors such as the liquidity of the units.

Estimates of value supplied by issuers of certain programs (which are generally "net asset value" estimates) are shown as "issuer est. value per unit". For Private equity funds, "Est. value per unit" is a value updated quarterly, based on the Net Asset Value ("NAV") in the fund as of the date specified, adjusted by adding capital calls and subtracting distributions since the NAV date. The NAV is primarily based on estimated portfolio values provided by the underlying fund sponsor. These two values may vary because of differences in the way they were estimated and because the "Third party est. value per unit" may have been prepared on the basis of financial information other than year-end. Reported estimates may not reflect resale, liquidation or repurchase value, if any, and may not reflect distributions of capital until the next valuation is reported, generally on an annual or semi-annual basis. See *Important information about your statement* at the end of this statement.

Private equity funds

Holding	Units	Est. Value per unit (\$)	Est. value total (\$)	Issuer est. value per unit (\$)	Issuer est. value total (\$)	Distributions to date (\$)	Original unit size (\$)
ALPHAKEYS RIALTO FUND NAV A/O 12/31/15 ADJ FOR RECENT CALLS/DISTR	322,266.000	1.000	322,266.00			N/A	
ALPHAKEYS RIALTO FUND II NAV A/O 12/31/15 ADJ FOR RECENT CALLS/DISTR	470,868.000	1.000	470,868.00			N/A	
ALPHAKEYS RIALTO REAL ESTATE FUND II LLC COMMITMENT AMOUNT	500,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
ALPHAKEYS KKR ENERGY NAV A/O 12/31/15 ADJ FOR RECENT CALLS/DISTR	245,882.000	1.000	245,882.00			N/A	

continued next page

CNQ70006004735619 NQ7000215762 00002 0516 030250437 FN12745GM0 000000

Page 7 of 10

PT0223

07584



Resource Management Account
May 2016

Account name: DENNIS KOGOD
Friendly account name: Alt Investment
Account number: FN 12745 GM

Your Financial advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets , **Non-traditional** , **Private equity funds** (continued)

Holding	Units	Est. Value per unit (\$)	Est. value total (\$)	Issuer est. value per unit (\$)	Issuer est. value total (\$)	Distributions to date (\$)	Original unit size (\$)
ALPHAKEYS KKR ENERGY INCOME FUND LLC COMMITMENT AMOUNT	750,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
ALPHAKEYS EURO REAL EST NAV A/O 12/31/15 ADJ FOR RECENT CALLS/DISTS	202,819.000	1.000	202,819.00			N/A	
ALPHAKEYS EUROPEAN REAL ESTATE OPPORTUNITIES FUND COMMITMENT AMOUNT	250,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
ALPHAKEYS RIALTO REAL ESTATE FUND LLC COMMITMENT AMOUNT	500,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
APOLLO EUROPEAN CREDIT FUND LP COMMITMENT AMOUNT	500,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
APOLLO EUROPEAN CR FD LP 03/31/16 NAV ADJ FOR RECENT CALLS/DIST	329,214.000	1.000	329,214.00			N/A	
SANKATY DIRECT LENDING FUND (L) LP INVESTED	545,552.000	1.000	545,552.00			N/A	
SANKATY DIRECT LENDING FUND (L) LP COMMITMENT AMOUNT	1,000,000.000	----- Not Priced -----		----- Not Priced -----		N/A	
Total			\$2,116,601.00				

Hedge funds

Holding	Number of shares	Purchase price/ Average price per share (\$)	Client investment (\$)	Cost basis (\$)	Price per share on May 31 (\$)	Value on May 31 (\$)	Unrealized (tax) gain or loss (\$)	Investment return (\$)	Holding period
ALPHAKEYS MILLENNIUM FUND III A/O 04/30/16 Trade date: Oct 28, 14			510,000.00	510,000.00	1.000	564,522.00	54,522.00		LT
O'CONNOR GLOBAL MULTI-STRATEGY WM LLC AS OF MARCH 31, 2016 Trade date:			765,000.00	765,000.00	1.000	928,361.00	163,361.00		
Total			\$1,275,000.00	\$1,275,000.00		\$1,492,883.00	\$217,883.00		

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Page 8 of 10

PT0224

07585



Resource Management Account
May 2016

Account name: DENNIS KOGOD
Friendly account name: Alt Investment
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Your assets • Non-traditional(continued)

Other Investments

Holding	Trade date	Number of shares	Purchase price per share (\$)	Cost basis (\$)	Price per share (\$)	Value (\$)	Unrealized gain or loss (\$)	Holding period
CAMPBELL FUND TRUST SER A	Jul 02, 12	98.661	2,533.929	250,000.00	2,710.260	267,396.96	17,396.96	LT
	Aug 22, 12	95.543	2,616.622	250,000.00	2,710.260	258,946.37	8,946.37	LT
Security Total		194.204		500,000.00		526,343.33	26,343.33	

Your total assets

		Value on May 31 (\$)	Percentage of your account	Cost basis (\$)	Estimated annual income (\$)	Unrealized gain or loss (\$)
Cash	Cash and money balances	44,257.66	1.06%	44,257.66		
Non-traditional	Private equity funds	2,116,601.00				
	Hedge funds	1,492,883.00		1,275,000.00		217,883.00
	Other investments	526,343.33		500,000.00		26,343.33
	Total non-traditional	4,135,827.33	98.94%	1,775,000.00		244,226.33
Total		\$4,180,084.99	100.00%	\$1,819,257.66		\$244,226.33

Account activity this month

	Date	Activity	Description	Amount (\$)
Dividend and Interest Income				
Tax-exempt dividends	May 2	Dividend	UBS SELECT TAX-FREE CAPITAL FUND AS OF 04/29/16	1.00
			Total tax-exempt dividends	\$1.00
Miscellaneous	May 6	Distribution	SANKATY DIRECT LENDING FUND (L) LP DISTRIBUTION CUSIP: 80104P952	9,849.07
	May 20	Distribution	ALPHAKEYS KKR ENERGY INCOME FUND LLC DISTRIBUTION CUSIP: 0205439E6	6,000.00
	May 24	Distribution	APOLLO EUROPEAN CREDIT FUND LP DISTRIBUTION AS OF 05/20/16 CUSIP: 0379917K6	11,907.00
	May 25	Distribution	ALPHAKEYS RIALTO REAL ESTATE FUND II LLC DISTRIBUTION CUSIP: 020999A73	10,500.00
			Total miscellaneous	\$38,256.07
			Total dividend and interest income	\$38,257.07



Resource Management Account
May 2016

Account name: DENNIS KOGOD
Friendly account name: Alt Investment
Account number: FN 12745 GM

Your Financial Advisor:
GEHLEN/MUCHA
415-954-6700/800-826-7014

Account activity this month (continued)

	Date	Activity	Description	Amount (\$)
Other funds debited	May 3	Correction Of Int. Charge	LATE PMT INTEREST ADJUSTMENT	9.04
		Total other funds debited		\$9.04

	Date	Activity	Description	Amount (\$)
Money balance activities	Apr 29	Balance forward		\$6,000.59
	May 2	Bought	UBS SELECT TAX-FREE CAPITAL FD AS OF 04/29/16	1.00
	May 2	Sold	UBS SELECT TAX-FREE CAPITAL FD	-9.04
	May 4	Bought	UBS SELECT TAX-FREE CAPITAL FD	9.04
	May 9	Bought	UBS SELECT TAX-FREE CAPITAL FD	9,849.07
	May 23	Bought	UBS SELECT TAX-FREE CAPITAL FD	6,000.00
	May 24	Sold	UBS SELECT TAX-FREE CAPITAL FD AS OF 05/23/16	-21,850.66
	May 25	Bought	UBS SELECT TAX-FREE CAPITAL FD	33,757.66
	May 26	Bought	UBS SELECT TAX-FREE CAPITAL FD	10,500.00
	May 31	Closing UBS Select Tax-Free Capital Fd		\$44,257.66

The UBS Select Tax-Free Capital Fund is your primary sweep option.

PT0226

1 LAW OFFICE OF DANIEL MARKS
2 DANIEL MARKS, ESQ.
3 Nevada State Bar No. 002003
4 NICOLE M. YOUNG, ESQ.
5 Nevada State Bar No. 12659
6 610 South Ninth Street
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8 (702) 386-0536; FAX (702) 386-6812
9 Attorneys for Appellant

Electronically Filed
Apr 06 2017 04:43 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

10
11 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

12 DENNIS KOGOD,

Case No. 71147

13 Appellant,

14 vs.

15 GABRIELLE CIOFFI-KOGOD,

16 Respondent.
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APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT

APPELLANT'S APPENDIX
Volume 38

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Acceptance of Service filed on April 24, 2014	1	14
Acceptance of Service Filed on November 6, 2015	2	394
Amended Notice of Cross-Appeal filed on September 23, 2016	46	9032-9148
Answer to Complaint for Divorce and Counterclaim filed on November 24, 2014	1	19-24
Case Appeal Statement filed on August 23, 2016	44	8590-8593
Case Appeal Statement, filed on December 13, 2016	47	9287-9290
Case Cross-Appeal Statement filed on September 21, 2016	46	9028-9031
Case Cross-Appeal Statement, filed on December 23, 2016	47	9298-9301
Certificate of Service filed on March 2, 2015	1	66
Certificate of Service filed on June 2, 2015	1	85-86
Certificate of Service filed on January 25, 2016	4	712
Certificate of Service filed on June 21, 2016	42	8082
Certificate of Service filed on September 14, 2016	45	8704-8802
Certification of Copy of Exhibits Presented at the 2/23/16- 2/26/16 Non-Jury Trial, dated December 8, 2016	10	1876-1894
Certification of Copy Clerks List	41	7980-7983
Complaint for Divorce filed on December 13, 2013	1	1-6
Defendant's Closing Brief filed on August 1, 2016	43	8415-8473
Defendant, Dennis Kogod's, Reply to Plaintiff's, Gabrielle Cioffi-Kogod's, Opposition to Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the deposition of Jennifer Crute Steiner and Opposition to Plaintiff's Countermotion for Attorney Fees and Costs filed on June 25, 2015	1	151-178
Defendant's Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	1	87-110
Defendant's Exhibits Vol. I:	33	6161-7979
////		

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit D- Teichner Accounting Rebuttal Expert Disclosure Dated: January 25, 2016	33	6162-6209
Defendant's Exhibit F- Teichner Accounting Sur-Rebuttal Report Dated: February 15, 2016	33	6210-6215
Defendant's Exhibit S- Bank of America Joint Checking Account Ending 6446 Statement From December 1, 2015 to December 31, 2015	33	6216-6223
Defendant's Exhibit T- Bank of America Checking Account ending in 0129 Statement from December 1, 2015 to December 31, 2015	33	6224-6229
Defendant's Exhibit U- Wells Fargo Complete Advantage Checking Account Ending 5397 Statement from January 9, 2016 to February 5, 2016	33	6230-6239
Defendant's Exhibit V- Wells Fargo PMA Account ending 8870 Statement from January 9, 2016 to February 5, 2016	33	6240-6242
Defendant's Exhibit W- UBS Trust – Fee Base ending 743 Statement From January 2016	33	6243-6252
Defendant's Exhibit X- UBS Checking ending 745 Statement for January 2016	33	6253-6264
Defendant's Exhibit Y- UBS Trust – PWS/GAM ending 134 Statement for January 2016	33	6265-6282
Defendant's Exhibit Z- UBS Stock Option ending 999 Statement for January 2016	33	6283-6290
Defendant's Exhibit AA- Merrill Lynch Ending 588 Statement from December 01, 2015 to December 31, 2015	33	6291-6360
Defendant's Exhibit BB- UBS Trust – Fee Base ending 43 Statement for January 2016	34	6361-6368
Defendant's Exhibit CC- Fidelity Dignity Health Statement from January 1, 2015 to December 31, 2015	34	6369-6372
Defendant's Exhibit DD- Davita Retirement Plan Statement from January 1, 2016 to January 31, 2016	34	6373-6375
Defendant's Exhibit EE- Davita Retirement Savings Plan Statement from October 1, 2015 to December 31, 2015	34	6376-6378
Defendant's Exhibit LL- UBS Premier Variable Credit Line ending 027 Statement for January 2016	34	6379-6384
////		

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit MM- American Express Centurion Account ending 3005	34	6385-6396
Defendant's Exhibit NN- American Express Platinum Account ending 2003 Statement from January 18, 2016 to February 6, 2016	34	6397-6401
Defendant's Exhibit OO- American Express Platinum Account ending 9008 Statement from January 25, 2016 to February 23, 2016	34	6402-6406
Defendant's Exhibit PP- Master Card Account ending 1588 Statement From January 07, 2016 to February 06, 2016	34	6407-6412
Defendant's Exhibit QQ- Wells Fargo Account ending 1032 Statement from December 16, 2015 to January 15, 2016	34	6413-6419
Defendant's Exhibit RR- Banana Republic Account ending 4713 Statement from December 4, 2015 to January 4, 2016	34	6420-6423
Defendant's Exhibit SS- Discover Account ending in 4205 Statement from November 12, 2015 to December 11, 2015	34	6424-6427
Defendant's Exhibit TT- Kohls Account ending in 557 Statement from November 7, 2015 to December 7, 2015	34	6428
Defendant's Exhibit UU- Merrill Lynch Account ending 9677 Statement from November 13, 2015 to December 12, 2015	34	6429-6431
Defendant's Exhibit VV- Nordstorm Account ending 992 Statement from November 13, 2015 to December 13, 2015	34	6432-6436
Defendant's Exhibit WW- TJX Rewards Account ending 6951 Statement from December 1, 2015 to January 1, 2016	34	6437-6439
Defendant's Exhibit XX- Detailed Financial Disclosure Form for Gabrielle Cioffi-Kogod, Filed February 25, 2015	34	6440-6456
Defendant's Exhibit AAA- Email from Eugene to Dennis Dated: February 12, 2012	34	6457-6459
Defendant's Exhibit BBB- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: House	34	6460-6464
Defendant's Exhibit CCC- Various Checks from Gabrielle to Eugene Cioffi-Kogod Re: Misc.	34	6465-6467
Defendant's Exhibit DDD- Various Checks from Gabrielle to Eugene Cioffi Re: Eugene's Birthday	34	6468-6470
Defendant's Exhibit EEE- Various Checks from Gabrielle to Cassandra Cioffi Re: Cassandra's Birthday	34	6471-6473

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit FFF- Various Checks from Gabrielle to Stephanie Cioff Re: Stephanie's Birthday	34	6474-6476
Defendant's Exhibit GGG- Check from Dennis to Escrow of the West Re: 128 N. Edinburch	34	6477
Defendant's Exhibit HHH- Various Checks from Gabrielle to Cash	34	6478-6496
Defendant's Exhibit III- Various Checks from Gabrielle to Deaner, Deaner, Scann, Malan & Larsen Re: Kogod v. DeYoung #5504-0001	34	6497-6507
Defendant's Exhibit KKK- Notice of Entry of Stipulation and Order Filed on August 12, 2015	34	6508-6513
Defendant's Exhibit LLL- Email from Dennis to Gabrielle Dated: December 8, 2011	34	6514-6515
Defendant's Exhibit NNN- Plaintiff's Sixteenth Supplemental Production of Documents Pursuant to NRCP 16.2, Served on October 22, 2015	34	6516-656
Defendant's Exhibit OOO- Gabrielle Kogod's Resume	34	6561-6564
Defendant's Exhibit PPP- Plaintiff's Response to Defendant's First Set of Interrogatories Dated May 18, 2015	35	6565-6589
Defendant's Exhibit QQQ- Plaintiff's Response to Defendant's Second Set of Interrogatories Served on October 20, 2015	35	6590-6597
Defendant's Exhibit RRR- Plaintiff's Response to Defendant's Third Set of Interrogatories Served on October 29, 2015	35	6598-6603
Defendant's Exhibit SSS- Confidential Memorandum Limited Partner Interests in New Enterprise Associates 14, L.P. Dated: February 2012	35	6604-6683
Defendant's Exhibit TTT- New Enterprise Associates 14, L.P. Supplemental Schedule of Changes in Individual Partner's Capital Accounts	35	6684-6706
Defendant's Exhibit UUU- Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	36	6707-6906
Defendant's Exhibit UUU- Continued Plaintiff's Eleventh Supplemental Production of Documents Pursuant to NRCP 16.2 Dated: September 9, 2015 (Spreadsheet from Nadya's depo)	37	6907-7034
Defendant's Exhibit VVV- Davita Power Point Regarding 2015 Long Term Incentive Program	37	7035-7041

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit XXX- Davita Cash Performance Award Agreement, Exhibit B	37	7042-7048
Defendant's Exhibit YYY- Email from Radiology Partners regarding 2014 Tax Compliance	37	7049-7059
Defendant's Exhibit ZZZ- Radiology Partners Member Equity Statement Dated: July 31, 2015	37	7060
Defendant's Exhibit AAAA- Radiology Partners Practice Update, Dated July 31, 2015	37	7061-7067
Defendant's Exhibit FFFF- Kogod Equity Analysis of Dennis' outstanding Long-term incentives (Equity Bases and Cash-Based) and Explanation	37	7068-7070
Defendant's Exhibit GGGG- Thomasina Distribution Agreement	37	7071-7126
Defendant's Exhibit HHHH- Pray for Ukraine Agreement Dated: October 16, 2014	37	7127-7132
Defendant's Exhibit IIII- UBS Resource Management account Ending 899 Statement for February 2016	37	7133-7134
Defendant's Exhibit JJJJ- 2015 W-2 issued to Dennis L. Kogod	37	7135-7137
Defendant's Exhibit KKKK- Principle Life Insurance Company Statement for February 18 2016	37	7138-7139
Defendant's Exhibit LLLL- Email from Denise to Dennis Kogod	38	7140
Defendant's Exhibit MMMM- Filing with US Security and Exchange Commission	38	7141-7142
Defendants Exhibit NNNN- Email 2/23/16 Re: Award of 76,766 Shares And Sale of \$33,290 Shares for Tax Purposes	38	7143-7144
Defendant's Exhibit OOOO- Assets & Debt Chart	38	7145-7148
Defendant's Exhibit PPPP- Martial Balance Sheet	38	7149-7151
Defendant's Exhibit QQQQ- Costs & Fees Through 1/31/16	38	7152-7174
Defendant's Exhibit RRRR- Jimmerson Fees	38	7175-7340
Defendant's Exhibit SSSS- Depo of Eugene Cioffi February 05, 2016	39	7341-7450
Defendant's Exhibit TTTT- Depo of Stephanie Cioffi February 05, 2016	39	7451-7467
Defendant's Exhibit UUUU- 9716 Oak Pass Appraisal	42	8042-8061

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWW- Hollywood Hills Escrow	42	8063
Defendant's Exhibit XXXX- February 2016 UBS account summary statement	39	7468-7474
Defendant's Exhibit YYYY- February 2016 UBS account statement for Accounts ending 743	39	7475-7484
Defendant's Exhibit ZZZZ- February 2016 UBS account statement for Accounts ending 134	39	7485-7500
Defendant's Exhibit 5A- February 2016 UBS account summary statement	39	7501-7508
Defendant's Exhibit 5B- February 2016 UBS account statement for accounts Ending 745	39	7509-7522
Defendant's Exhibit 5C- February 2016 UBS account statement for accounts Ending 899	39	7523-7532
Defendant's Exhibit 5D- February 2016 UBS account statement for accounts Ending 746	39	7533-7540
Defendant's Exhibit 5E- February 2016 UBS account statement for accounts Ending 027	39	7541-7546
Defendant's Exhibit 5F- February 2016 UBS account statement for accounts Ending 575	39	7547-7552
Defendant's Exhibit 5G- UBS Account Summary for account ending 17, Showing no value As of February 26, 2016	39	7553
Defendant's Exhibit 5H- February 2016 UBS account statement for accounts ending 75	39	7554-7559
Defendant's Exhibit 5I- May 2016 UBS account statement for accounts ending 76	39	7560-7567
Defendant's Exhibit 5J- May 2016 UBS account statement for accounts ending 43	39	7568-7577
Defendant's Exhibit 5K- May 2016 UBS account statement for accounts ending 45	39	7578-7587
Defendant's Exhibit 5L- May 2016 UBS account statement for accounts ending 34	40	7588-7603
Defendant's Exhibit 5M- Wells Fargo PMA Package account ending 5397 Statement from February 1, 2016 through February 29, 2016	40	7604-7613

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Defendant's Exhibit 5N- Wells Fargo Checking account ending 8870 Statements from February 6, 2016 through March 7, 2016	40	7614-7616
Defendant's Exhibit 5O- Wells Fargo Visa account ending 1032 statements From January 16, 2016 through February 12, 2016	40	7617-7620
Defendant's Exhibit 5P- Wells Fargo Visa account ending 1032 statements From February 13, 2016 through March 15, 2016	40	7621-7625
Defendant's Exhibit 5Q- American Express Platinum account ending 9008 Statements from January 16, 2016 through February 23, 2016	40	7626-7636
Defendant's Exhibit 5R- American Express Platinum account ending 9008 Statements from February 24, 2016 through March 25, 2016	40	7637-7645
Defendant's Exhibit 5S- American Express Centurion account ending 3005 Statements from January 16, 2016 through February 14, 2016	40	7646-7659
Defendant's Exhibit 5T- American Express Centurion account ending 3005 Statements from February 15, 2016 through March 16, 2016	40	7660-7668
Defendant's Exhibit 5U- American Express Optima account ending 2003 Statements from January 19, 2016 through February 16, 2016	40	7669-7680
Defendant's Exhibit 5V- American Express Optima account ending 2003 Statements from February 17, 2016 through March 18, 2016	40	7681-7685
Defendant's Exhibit 5W- Master Card Black Card account ending 1588 Statements from February of 2016	40	7686-7691
Defendant's Exhibits 5X- Principle Life Insurance Company Statement of Coverage as of February 26, 2016	40	7692-7693
Defendant's Exhibits 5Y- Voja DaVita Retirement Savings Plan statement From 01/01/16 through 03/31/16	40	7694-7696
Defendant's Exhibits 5Z- DaVita Gambro Healthcare Executive Retirement Plan Benefit Statement from February of 2016	40	7697-7699
Defendant's Exhibit 6A- Cigna Health Savings Plan account balance of April 24, 2016	40	7700-7703
Defendant's Exhibit 6B- DaVita Stock Award Grant Statement, exercisable as of 06/01/16	40	7704-7705
Defendant's Exhibit 6C- Documents regarding sale of Ferrari	40	7706-7707

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Detailed Financial Disclosure Form filed on February 25, 2015	1	28-44
Detailed Financial Disclosure Form filed on February 27, 2015	1	45-65
Detailed Financial Disclosure Form filed on May 29, 2015	1	67-84
Detailed Financial Disclosure Form filed on February 16, 2016	4	721-738
Detailed Financial Disclosure Form filed on February 19, 2016	4	819-835
Discovery Commissioner's Report and Recommendations filed on January 11, 2016	2	421-424
Discovery Commissioner's Report and Recommendations filed on January 22, 2016	4	707-711
Discovery Commissioner's Supplemental Report and Recommendations filed on February 22, 2016	4	843-846
Errata to Pre-Trial Memorandum filed on February 22, 2016	4	841-842
Errata to Notice of Filing Cost Bond for Appeal filed on August 30, 2016	44	8603-8606
Ex-Parte Motion to Enlarge Time for Service of Summons and Complaint filed on April 4, 2014	1	7-11
Ex-Parte Order to Enlarge Time for Service of Summons and Complaint filed on April 10, 2014	1	12-13
Ex Parte Request for Leave of Court to File Supplemental Pleading (With Notice) Filed September 21, 2016	45	8914-8944
Joint Preliminary Injunction filed on May 15, 2014	1	15-16
Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioners Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs filed on September 14, 2015	2	207-274
Motion to Compel Discovery and for Attorney's Fees and Costs filed on December 23, 2015	2	407-420
Motion in Limine to Exclude Updated Real Estate Appraisals and Newly Disclosed Rental Values Submitted by Plaintiff filed on February 19, 2016	4	836-840
Motion in Limine to Exclude Defendant's Witness Disclosed After Deadline to Disclose witnesses and Request for Attorney's Fees and Sanctions filed on February 22, 2016	4	847-858

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief filed on August 24, 2016	44	8594-8600
Motion for Attorney's Fees and Costs filed on September 13, 2016	44	8607-8703
Notice of Appeal filed on August 23, 2016	44	8588-8589
Notice of Appeal, filed on December 13, 2016	47	9280-9286
Notice of Cross-Appeal filed on September 21, 2016	45	8823-8940
Notice of Cross-Appeal, filed on December 23, 2016	47	9291-9297
Notice of Entry of Order filed on August 12, 2015	1	205-206
Notice of Entry filed on November 30, 2015	2	395-399
Notice of Entry of Order filed on December 3, 2015	2	400-404
Notice of Entry of Order filed on May 6, 2016	42	8064-8065
Notice of Entry of Order filed on May 11, 2016	42	8068-8069
Notice of Entry of Order filed on June 29, 2016	42	8086-8089
Notice of Entry of Findings of Facts, Conclusions of Law and Decree of Divorce filed on August 22, 2016	44	8474-8587
Notice of Entry of Order filed on October 24, 2016	47	9272-9275
Notice of Entry of Order from October 18, 2016 Hearing filed on December 5, 2016	47	9276-9279
Notice of Filing Cost Bond for Appeal filed on August 29, 2016	44	8601-8602
Objections to Plaintiff's proposed deposition Testimony and Submission of Additional Deposition Testimony filed on March 25, 2016	40	7721-7739
Opposition to Motion for an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs and Countermotion for Sanctions and Attorney's Fees filed on October 6, 2015	2	287-335
Opposition to Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner, and Countermotion for Attorney's Fees and Costs filed on June 23, 2015	1	111-150

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Opposition to Motion to Compel Discovery and for Attorney's Fees and Costs and Countermotion for Protective Order filed on January 11, 2016	3	425-579
Opposition to Plaintiff's Motion for an Order to Show Cause why Defendant Should not be Held in Contempt of Court for His Multiple Violations of the Joint Preliminary Injunction, for an Order Limiting Access and Payments from Community Accounts, and for Sanctions, Attorney's Fees and Costs; and Countermotion for Attorney's Fees and Costs filed on February 8, 2016	4	713-720
Opposition to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's fees and Costs; and Countermotion for Sanctions, Attorney's Fees and Costs filed on July 8, 2016	42	8090-8153
Opposition to Motion for Attorney's Fees and Costs filed on October 13, 2016	46	9167-9174
Order to Show Cause filed on February 24, 2016	4	859-860
Order filed on May 6, 2016	42	8066-8067
Order from April 6, 2016 Hearing filed on May 11, 2016	42	8070-8071
Order filed on June 28, 2016	42	8083-8085
Order From October 18, 2016 Hearing, filed on December 5, 2016	47	9278-9279
Plaintiff's Closing Brief filed on August 1, 2016	43	8242-8414
Plaintiff's Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs filed on September 15, 2016	45	8803-8822
Plaintiff's Motion for the Issuance of an Order to Show Cause why Defendant Should not be Held in Contempt for his Multiple Violations of the Joint Preliminary Injunction; Plaintiff's Motion for an Order Limiting the Access and Payments from Community Accounts filed on January 19, 2016	4	647-706
Plaintiff's Pre Trial Memorandum filed on February 19, 2016	4	780-818
Plaintiff's Exhibit 1- Financial Disclosure Form Filed on February 16, 2016	10	1896-1912
Plaintiff's Exhibit 2- Financial Disclosure Form Filed on February 16, 2016	10	1913-1930
Plaintiff's Exhibit 3- Detailed Financial Disclosure Form Filed on May 29, 2015	10	1931-1951

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 4- Detailed Financial Disclosure Form Filed on February 27, 2015	10	1952-1972
Plaintiff's Exhibit 5- 2014 Individual Income Tax Return	10	1973-1980
Plaintiff's Exhibit 6- 2013 Individual Income Tax Return	11	1981-2241
Plaintiff Exhibit 7- 2012 Individual Income Tax Returns	12	2242-2378
Plaintiff's Exhibit 8- 2011 Individual Income Tax Returns	13	2379-2427
Plaintiff's Exhibit 9- 2010 Individual Income Tax Returns	13	2428-2456
Plaintiff's Exhibit 10- 2009 Individual Income Tax Returns	13	2457-2489
Plaintiff's Exhibit 11- 2008 Individual Income Tax Returns	13	2490-2515
Plaintiff's Exhibit 12- 2007 Individual Income Tax Returns	13	2516-2542
Plaintiff's Exhibit 13- 2006 Individual Income Tax Returns	13	2543-2572
Plaintiff's Exhibit 14- 2005 Individual Income Tax Returns	13	2573-2595
Plaintiff's Exhibit 15- 2004 Individual Income Tax Returns	13	2596-2612
Plaintiff's Exhibit 16- 2003 Individual Income Tax Returns	13	2613-2627
Plaintiff's Exhibit 18- Text messages between the parties	14	2629-2772
Plaintiff's Exhibit 19- Emails between the parties	14	2773-2813
Plaintiff's Exhibit 20- Text messages between the parties	15	2814-2921
Plaintiff's Exhibit 21- Text messages between the parties	15	2922-2925
Plaintiff's Exhibit 22- Emails between the parties	15	2926-2962
Plaintiff's Exhibit 23- Emails between the parties	15	2963-3040
Plaintiff's Exhibit 24- Text messages between the parties	15	3041-3048
Plaintiff's Exhibit 25- Text messages between the parties	15	3049-3061
Plaintiff's Exhibit 26- Proposed Community Property Distribution Worksheet	15	3062-3063
Plaintiff's Exhibit 54- Jenny Allen's Curriculum Vitae and List of Cases	16	3064-3066
Plaintiff's Exhibit 55- Index of documents in Support of Spreadsheets in Anthem Forensic's Reports	16	3067-3121

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 56 Anthem Forensics' Expert Witness Report	16	3122-3232
Plaintiff's Exhibit 57- Anthem Forensics' Supplemental Expert Witness Report	17	3233-3368
Plaintiff's Exhibit 58- Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report	17	3369-3402
Plaintiff's Exhibit 59- Email from Joe Leauanae to Daniel Marks, Esq.	17	3403-3404
Plaintiff's Exhibit 60- Auto Related Exhibits listed on Exhibit 6	17	3405-3409
Plaintiff's Exhibit 61- Transactions that comprise the "adjusted" column on Exhibit 6	18	3410-3549
Plaintiff's Exhibit 62- Withdrawals and checks written to cash - Gabrielle Kogod	18	3550
Plaintiff's Exhibit 63- Anthem Forensics' Response to Rebuttal Report	18	3551-3578
Plaintiff's Exhibit 65- Anthem Forensics' Supporting Documentation for Facts set fourth in The February 5, 2016 Report	19	3579-3640
Plaintiff's Exhibit 69- Joint Preliminary Injunction Order	19	3641-3642
Plaintiff's Exhibit 71- Settlement Statement for 10776 Wilshire Boulevard, Unit 604, California	19	3643
Plaintiff's Exhibit 72- Spreadsheet showing expenses for Khapsalis and children From May 2014	19	3644-3674
Plaintiff's Exhibit 73- Spreadsheet showing updated Outflows greater than \$10,000 Since Anthem's December 15, 2015 Report based on updated statements provided by Dennis	19	3675
Plaintiff's Exhibit 74- Spreadsheet showing Outflows more than \$10,000 Since May, 2014	19	3676
Plaintiff's Exhibit 75- Spreadsheet showing payments to or on behalf of Dennis' Family Members since May, 2014	19	3677-3678
Plaintiff's Exhibit 76- Spreadsheet showing payments to Jennifer Steiner since September, 2014	19	3679-3682
Plaintiff's Exhibit 77- Email from Bob Gehlen dated November 25, 2015	19	3683-3685
Plaintiff's Exhibit 78- Email from Dennis to Robert Gehlen dated December 8, 2015	19	3686-3690

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 79- Email from Ms. Varshney to Mr. Marks and Ms. Young re: Dennis Not adding Gabrielle to the UBS Account dated December 2, 2015	19	3691-3696
Plaintiff's Exhibit 80- Motion to Stay Service of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition of Jennifer Crute Steiner filed on June 11, 2015	19	3697-3720
Plaintiff's Exhibit 87- Letter from Ms. Varshney to Mr. Marks re: Deficiencies in documents From DaVita dated October 1, 2015	19	3721-3725
Plaintiff's Exhibit 88- Letter from Mr. Jimmerson to Mr. Smith re: Dennis' intent to sell stock Options dated June 12, 2015	19	3726
Plaintiff's Exhibit 89- Letter from Mr. Smith to Mr. Marks re: Sale of Dennis' Stock Options Dated August 14, 2015	19	3727-3729
Plaintiff's Exhibit 90- Letter from Mr. Marks to Mr. Smith re: Subpoena to DaVita jeopardizing Dennis' position dated September 2, 2015	19	3730-3731
Plaintiff's Exhibit 91- 2008 Annual Proxy Statement	19	3732-3807
Plaintiff's Exhibit 92- 2009 Annual Proxy Statement	20	3808-3873
Plaintiff's Exhibit 93- 2010 Annual Proxy Statement	20	3874-3959
Plaintiff's Exhibit 94- 2011 Annual Proxy Statement	21	3960-4081
Plaintiff's Exhibit 95- 2012 Annual Proxy Statement	21	4082-4202
Plaintiff's Exhibit 96- 2013 Annual Proxy Statement	22	4203-4298
Plaintiff's Exhibit 97- 2014 Annual Proxy Statement	22	4299-4432
Plaintiff's Exhibit 98- 2015 Annual Proxy Statement	23	4433-4526
Plaintiff's Exhibit 100- Radford J. Smith, Chartered's Billing Statements	23	4527-4560
Plaintiff's Exhibit 101- Marc Herman's Billing Statements	23	4561
Plaintiff's Exhibit 102- Anthem Forensic's Billing Statements	23	4562-4627
Plaintiff's Exhibit 103- Clark Barthol's Billing Statements	23	4628
Plaintiff's Exhibit 107- Nadya Khapsalis' Facebook printout	24	4629-4691
Plaintiff's Exhibit 111- Plaintiff's Third Set of Interrogatories to Defendant	24	4692-4709

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 113- Plaintiff's Fourth Set of Interrogatories to Defendant	24	4710-4717
Plaintiff's Exhibit 116- Plaintiff's Sixth Set of Interrogatories to Defendant	24	4718-4761
Plaintiff's Exhibit 118- Summary of emails prepared by Plaintiff	24	4762-4765
Plaintiff's Exhibit 119- 2011 Tax Return	24	4766-4767
Plaintiff's Exhibit 120- 2012 Tax Return	24	4768-4772
Plaintiff's Exhibit 121- 2013 Tax Return	24	4773-4780
Plaintiff's Exhibit 122- 2014 Tax Return	24	4781-4784
Plaintiff's Exhibit 123- Kogod equity analysis	24	4785
Plaintiff's Exhibit 124- Dist. Comm prop as of February 2016	24	4786-4788
Plaintiff's Exhibit 125- 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	25	4789-5065
Plaintiff's Exhibit 125- Continued 9/11/15 Certified Transcripts of Deposition of Nadyane Khapsalis Kogod	26	5066-5170
Plaintiff's Exhibit 126- 9/15/15 Deposition of Patricia Murphy	27	5171-5305
Plaintiff's Exhibit 127- 9/26/15 Deposition of Mitchell Kogod	28	5306-5498
Plaintiff's Exhibit 128- 9/25/15 Deposition of Marsha Kogod	29	5499-5592
Plaintiff's Exhibit 129- 9/25/15 Deposition of Sheldon Kogod	29	5593-5745
Plaintiff's Exhibit 130- 9/26/15 Deposition of Dana Kogod	30	5746-5832
Plaintiff's Exhibit 131- 12/10/15 Deposition of Jennifer Crute Steiner	31	5833-6019
Plaintiff's Exhibit 132- Gabrielle's Ann Taylor Loft X5363 dated February 22, 2016	32	6020-6023
Plaintiff's Exhibit 132-2- Marc Herman's Curriculum Vitae	41	7984
Plaintiff's Exhibit 132-5- Gabrielle's expert, Mr. Marc Herman's updated Appraisal dated January 30, 2016	41	7985-8021
Plaintiff's Exhibit 132-6- Dennis' expert, Ms. Jennifer L. Bosco's appraisal Dated March 7, 2016	41	8022-8041
Plaintiff's Exhibit 133- Gabrielle's Banana Republic Luxe X4713 Dated March 4, 2016	32	6024-6026

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Plaintiff's Exhibit 134- Gabrielle's Discover Card X5161 dated February 11, 2016	32	6027-6029
Plaintiff's Exhibit 135- Gabrielle's Discover Card X5161 dated March 11, 2016	32	6030-6033
Plaintiff's Exhibit 136- Gabrielle's Kohl's Card X2557 Dated January 7, 2016	32	6034-6036
Plaintiff's Exhibit 137- Gabrielle's Kohl Statement X2557 dated February 5, 2016	32	6037-6039
Plaintiff's Exhibit 138- Gabrielle's American Express Statement X9677 dated February 12, 2016	32	6040-6042
Plaintiff's Exhibit 139- Gabrielle's Nordstrom X992 dated February 11, 2016	32	6043-6048
Plaintiff's Exhibit 140- Gabrielle's Nordstrom X992 dated March 13, 2016	32	6049-6052
Plaintiff's Exhibit 141- Bank of America Merrill Lynch X0129 Statement dated March 1, 2016 through March 31, 2016	32	6053-6058
Plaintiff's Exhibit 142- Bank of America Merrill Lynch X6446 Statement Dated February 29, 2016	32	6059-6066
Plaintiff's Exhibit 143- Bank of America Merrill Lynch primary account 7GS-10588 dated February 29, 2016 (also includes secondary accounts 7GS-10637, 7GS-10588, 7GS-10093)	32	6067-6124
Plaintiff's Exhibit 144- Gabrielle's UBS account FN-20329 GM Dated March, 2016	32	6125-6132
Plaintiff's Exhibit 145- Gabrielle's UBS account FN 13134 GM Dated March, 2016	32	6133-6146
Plaintiff's Exhibit 146- Gabrielle's UBS account FN 12743 GM Dated March, 2016	32	6147-6160
Plaintiff's Motion to Compel Discovery, For Sanctions, and Attorney's Fees and Costs filed on June 21, 2016	42	8072-8081
Plaintiff's Opposition to Defendant's Motion to Stay Enforcement Of Decree of Divorce and for Other Related Relief and Countermotion for Attorney's Fees filed on October 12, 2016	46	9149-9166
Reply to Counterclaim for Divorce filed on December 5, 2014	1	25-27
////		

DOCUMENT**VOLUME****PAGE NO.**

Reply in Support of Motion for an Order to Cause to Hold Gabrielle Cioffi-Kogod in Contempt for Failure to Comply with the Discovery Commissioner's Recommendation Regarding Service of Jennifer Crute Steiner and for Attorney's Fees and Costs; and Opposition to Countermotion for sanctions and Attorney's Fees filed on October 12, 2015

2

336-345

Reply in Support of Defendant's Motion to Compel Discovery and for Attorney's Fees and Costs, and Opposition to Plaintiff's Countermotion for Protective Order filed on January 13, 2016

3

583-586

Reply to Plaintiff's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs and Opposition to Countermotion for Sanctions, Attorney's Fees and Costs filed on July 13, 2016

42

8154-8192

Reply in Support of Motion to Stay Enforcement of Decree of Divorce and For Other Related Relief; and Opposition to Countermotion for Attorney's fees filed on October 14, 2016

46

9175-9180

Reply to Opposition to Motion for Attorney's Fees and Costs filed on October 17, 2016

46

9181-9186

Stipulation and Order filed on August 10, 2015

1

201-204

Stipulation and Order filed on December 15, 2015

2

405-406

Summons filed on May 15, 2014

1

17-18

Supplemental Billing Statements of Attorney's Fees and Costs filed on March 11, 2016

40

7708-7720

Supplement to Plaintiff's Motion for Attorney's Fees and Costs filed on September 21, 2016

46

8945-9027

Transcript Re: All Pending Motions (Hearing on June 26, 2015) filed on July 9, 2015

1

179-200

Transcript Re: Motion to Stay (Hearing on Wednesday September 21, 2016) filed on December 29, 2016

2

275-286

Transcript Re: All Pending Motions (Hearing on Wednesday October 14, 2015) filed on December 29, 2016

2

346-393

Transcript Re: All Pending Motions (Hearing on Friday January 15, 2016) filed on December 29, 2016

3

587-646

Transcript Re: All Pending Motions (Hearing on Wednesday, February 17, 2016) filed on December 29, 2016

4

739-779

Transcript Re: Non-Jury Trial (Tuesday, February 23, 2016) filed on April 28, 2016

5

861-1037

<u>DOCUMENT</u>	<u>VOLUME</u>	<u>PAGE NO.</u>
Transcript Re: Non-Jury Trial (Wednesday, February 24, 2016) filed on April 28, 2016	6	1038-1222
Transcript Re: Non-Jury Trial Vol. I (Thursday, February 25, 2016) filed on April 28, 2016	7	1223-1399
Transcript Re: Non-Jury Trial Vol. II (Thursday, February 25, 2016) filed on April 28, 2016	8	1400-1592
Transcript Re: Non-Jury Trial Vol. I (Friday, February 26, 2016) filed on April 28, 2016	9	1593-1766
Transcript Re: Non-Jury Trial Vol. II (Friday, February 26, 2016) filed on April 28, 2016	10	1767- 1875
Transcript Re: Status Check (Hearing on Wednesday April 6, 2016) Filed on April 28, 2016	40	7740-7808
Transcript Re: Hearing (Hearing on Wednesday May 4, 2016) Filed on December 29, 2016	41	7809-7979
Transcript Re: All Pending Motions (Hearing on Wednesday July 13, 2016) Filed on December 29, 2016	42	8193-8241
Transcript Re: All Pending Motions (Hearing on Tuesday October 18, 2016) filed on December 29, 2016	47	9187-9271

Nicole Young

From: dennis kogod [dlkogod@hotmail.com]
Sent: Wednesday, February 24, 2016 6:08 PM
To: Nicole Young
Subject: Fwd: RE:

Dennis Kogod
President, Healthcare Partners
CEO, DaVita Healthcare Partners International
DaVita Healthcare Partners Inc

1-310-536-2777 (office)
1-949-285-8969 (cell)

Sent from my iPhone

Begin forwarded message:

From: Denise Gentile <Denise@denisegentilelaw.com>
Date: April 24, 2014 at 12:39:17 PM PDT
To: Hotmail <dlkogod@hotmail.com>
Subject: RE:

In fact, I had never seen your accounts until after I filed the complaint. If she receives her share of those funds, as expected, barring a loss of those millions, she's not a candidate for alimony. I would not make those representations to you during our discussions if I didn't mean it.

Sent from my Windows Phone

From: Hotmail
Sent: 4/24/2014 12:32 PM
To: Denise Gentile
Subject:

The complaint asks for alimony. Can you clarify please

Dennis Kogod
Chief Operating Officer
DaVita HealthCare Partners Inc.

1-310-537-2777 (office)
1-949-285-8969 (cell)

Sent from my iPhone

Without the benefit of spell check, so apologies for any typos!

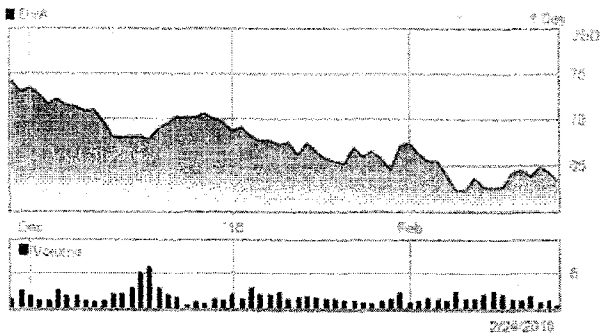
MARKED FOR
IDENTIFICATION
PROPOSED EXHIBIT # LLLL
CASE NO. D-13-489442-D

2/24/2016

07140

DVA \$63.43 0.85 ↓ (1.32%)

Updated as of February, 24 2016 1:09 p.m. ET — Details



LAST TRADE CHANGE
\$63.43 ↓ 0.85

EXCHANGE
NYSE

VOLUME 52-WEEK LOW
395,540 \$61.36

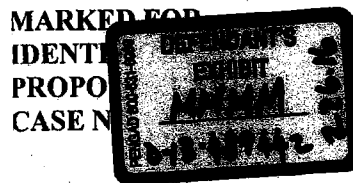
52-WEEK HIGH
\$85.17

Minimum 20 Minute Delay

3 Mo. 6 Mo. 1 Yr.

Share

Email



(mailto:?subject=Davita%20HealthCare%20Partners%20Inc%20-%20SEC%20Filing%20-%20&body=%20thought%20you%20might%20find%20this%20interesting%3A%0D%0A%0D%0Ahttp%3A%2F%2Finvestors.davitahealthcarepartners.com%2Fmobile.view%3F%3D76556%26v%3D202%26d%3D3%26id%3DaHR0cDovL2FwaSS5t

Find in this article...



4

KOGOD DENNIS filed this Form 4 on 02/18/2016

SEC Form 4

FORM 4

UNITED STATES SECURITIES AND EXCHANGE
COMMISSION

Washington, D.C. 20549

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden	
hours per response:	0.5

STATEMENT OF CHANGES IN BENEFICIAL
OWNERSHIP

Check this box if no longer
subject to Section 16, Form 4
or Form 5 obligations may
continue. See instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934
or Section 30(h) of the Investment Company Act of 1940

<p>1. Name and Address of Reporting Person*</p> <p>Kogod Dennis (/cgi-bin/browse-edgar?action=getcompany&CIK=0001327901)</p> <p>(Last) (First) (Middle)</p> <p>C/O DAVITA HEALTHCARE PARTNERS INC.</p>	<p>2. Issuer Name and Ticker or Trading Symbol</p> <p>DAVITA HEALTHCARE PARTNERS INC. (/cgi-bin/browse-edgar?action=getcompany&CIK=0000927066) [DVA]</p> <p>3. Date of Earliest Transaction (Month/Day/Year)</p> <p>02/16/2016</p>	<p>5. Relationship of Reporting Person(s) to Issuer (Check all applicable)</p> <p>Director 10% Owner</p> <p>X Officer (give title below) Other (specify below)</p> <p>Pres, HCP & CEO, DVA Int.</p>
--	--	---

2000 16TH STREET	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
(Street) DENVER CO 80202		
(City) (State) (Zip)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 6)	4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock	02/16/2016		M	250,000	A \$43.35	327,340	D
Common Stock	02/16/2016		F	173,234	D \$62.56	154,106	D
Common Stock	02/16/2016		S	33,290	D \$61.9908 ⁽¹⁾	120,816	D

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 6)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
Stock Appreciation Rights	\$43.35	02/16/2016		M	250,000	04/13/2014 ⁽²⁾ 04/13/2016	Common Stock 250,000	\$0	0	D	

Explanation of Responses:

1. Represents the weighted average sale price of \$61.9908. The range of prices for the sale of these shares was \$61.94 - \$62.17, rounded to the nearest hundredths. The reporting person undertakes to provide upon request by the Commission staff, the Issuer, or a security holder of the Issuer, full information regarding the number of shares sold at each separate price.

2. The Stock Appreciation Rights were granted on 4/13/2011, of which 50% vested on 4/13/2014 and the remaining 50% vested on 4/13/2015.

/s/ Arturo Sida, Attorney-in-Fact 02/18/2016

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.



(/Mobile.View?c=76556) / SEC Filings (/Mobile.view?C=76556&V=100&D=3) / SEC Filing

View: Mobile | Desktop (<http://investors.davitahealthcarepartners.com/EnableDesktop/phoenix.zhtml?agentscape-proc=engine&c=76556&p=iroI-irHome>)

© 2016 DaVita HealthCare Partners Inc.

Office

From: Dennis Kogod <Dennis.Kogod@davita.com>
Sent: Tuesday, February 23, 2016 1:56 PM
To: Office
Subject: Fwd: Trade complete

Dennis Kogod
President, Healthcare Partners
CEO, DaVita Healthcare Partners International
DaVita Healthcare Partners Inc

1-310-536-2777 (office)
1-949-285-8969 (cell)

Sent from my iPhone

Begin forwarded message:

From: <robert.gehlen@ubs.com>
Date: February 16, 2016 at 10:40:41 AM PST
To: <Dennis.Kogod@davita.com>
Cc: <ana.santarina@ubs.com>, <david.mucha@ubs.com>
Subject: Trade complete

WARNING: This email originated outside of DaVita.
DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Dear Dennis,

We completed your sell to exercise and cover your expiring options.

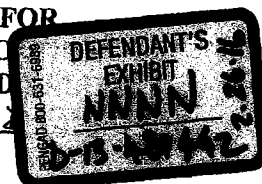
You were awarded 76,766 gain shares. Your tax liability was \$2,062,749.04. We sold 33,290 shares, to cover the tax, leaving you 43,476 shares of DVA currently valued at \$2,716,815.

All my best,

Bob

Robert Gehlen
CERTIFIED FINANCIAL PLANNER™
Senior Vice President – Wealth Management

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PROPOSED
CASE NO. 2



UBS Financial Services, Inc.
555 California Street, Suite 4650
San Francisco, CA 94104

Direct: 415-954-5930
Toll-Free: 800-826-7014
Mobile: 415-730-3370
Fax (USA): 855-296-3099
Fax (Int'l): 201-318-4702

eMail: robert.gehlen@ubs.com
Website: <http://financialservicesinc.ubs.com/team/gm/>

Advice. Beyond investing.

Please visit our website at
<http://financialservicesinc.ubs.com/wealth/E-maildisclaimer.html>
for important disclosures and information about our e-mail
policies. For your protection, please do not transmit orders
or instructions by e-mail or include account numbers, Social
Security numbers, credit card numbers, passwords, or other
personal information.

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-DaVita Healthcare Partners Inc.-

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13-489442

ASSET AND DEBT CHART								
Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
	Asset							
	Bank Accounts							
1	Bank of America Joint Checking	6446	Both	02/20/16		\$40,000.00		\$40,000.00
2	Bank of America Checking	0129	Gabrielle	12/31/15		\$88,330.56		\$88,330.56
3	Wells Fargo Checking	5397	Dennis	01/31/15		\$16,267.79		\$16,267.79
4	Wells Fargo Checking	8870	Dennis	02/05/16		\$428.55		\$428.55
5	Wells Fargo Savings	6253	Dennis	01/31/16		\$1,637.43		\$1,637.43
6	Subtotal					\$146,664.33		\$146,664.33
	Investments/Securities							
7	UBS Trust- Fee Base	43	Both	01/29/16		\$5,791,228.94		\$5,791,228.94
8	UBS Checking	45	Dennis	01/29/16		\$9,069,368.25		\$9,069,368.25
9	UBS Trust- PWS/GAM	34	Both	01/29/16		\$2,226,101.17		\$2,226,101.17
10	UBS Stock Option	99	Dennis	01/29/16		\$4,845,207.48		\$2,063,207.48
11	UBS Account	17	Dennis	02/12/16		\$0.00		\$0.00
12	UBS Account	75	Dennis	02/12/16		\$95,056.00		\$95,056.00
13	UBS Account	29	Gabrielle	12/31/15		\$1,232,033.68		\$1,232,033.68
14	Merrill Lynch CMA	637	Gabrielle	12/31/15		\$501,903.52		\$501,903.52
15	Merrill Lynch	588	Dennis	12/31/15		\$0.20		\$0.20
16	Merrill Lynch CMA	093	Both	12/31/15		\$282,025.31		\$282,025.31
17	NEA Investment		Dennis	06/2015		\$979,388.00		\$979,388.00
18	Radiology Partners Investment		Dennis			\$150,000.00		\$150,000.00
19	iChill Investment		Dennis			\$150,000.00		\$150,000.00
20	Pray for Ukraine/Winter on Fire Movie		Dennis			\$61,000.00		\$61,000.00
21	Thomasina Movie		Dennis			\$100,000.00		\$100,000.00
22	Subtotal					\$25,483,312.60		\$25,483,316.60
	Retirement Accounts							
23	UBS Rollover IRA	46	Dennis	01/29/16		\$113,295.88		\$113,295.88
24	Fidelity Dignity Health		Gabrielle	12/31/15		\$66,007.11		\$66,007.11
25	Chase Cigna Health Savings	1626	Dennis			\$1,500.00		\$1,500.00
26	Teleflex Pension		Dennis			\$995/month when Dennis turns 65		
27	DaVita Executive Retirement		Dennis	01/31/16		\$307,576.08		\$307,576.08
28	Voya DaVita		Dennis	12/31/15		\$371,444.52		\$371,444.52
29	Merrill Lynch IRRA	040	Gabrielle	12/31/15		\$166,132.95		\$166,132.95
30	Subtotal					\$1,025,956.54		\$1,025,956.54
	Life Insurance Policies							
31	Principal		Dennis	02/18/16		\$20,476.83		\$20,476.83
32	AIG (term policy)		Dennis			No Value		No Value
33	DaVita (term policy)		Dennis			No Value		No Value
34	Subtotal					\$20,476.83		\$20,476.83
	Business Interests							
35	12 Moe, LLC		Dennis			Liquidated		Liquidated
36	System 8		Dennis			Liquidated		Liquidated
37	Subtotal					\$0.00		\$0.00

Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
	Real Property							
38	28 Via Mira Monte		Both			To Be Sold	(\$829,498.38)	To Be Sold
39	321 San Vicente		Dennis	07/15/15		\$610,000.00		\$610,000.00
40	9716 Oak Pass		Dennis	05/27/15		\$6,250,000.00		\$6,250,000.00
41	434 S. Canon Drive		Dennis	05/27/15		\$615,000.00		\$615,000.00
42	10776 Wilshire Blvd.			05/23/15	Separate	\$3,615,061.76		\$3,615,061.76
43	10776 Wilshire Blvd.- Nanny Quarters			10/2015	Separate	\$332,215.89		\$332,215.89
44	21 Augusta Canyon Way			12/18/15	Separate	\$2,375,000.00		\$2,375,000.00
45	Subtotal					\$13,797,277.60	(\$829,498.38)	\$13,797,277.60
	Automobiles							
46	2015 Mercedes GLE 450		Dennis			Lease		Lease
47	2015 Hyundai		Dennis			Lease		Lease
48	2015 Bentley 12 cyl.		Dennis			\$180,000.00		\$180,000.00
49	2015 Bentley 8 cyl.		Dennis			\$135,000.00		\$135,000.00
50	2015 Ferrari 458		Dennis			\$325,000.00		\$325,000.00
51	2015 Lexus		Gabrielle			Lease		Lease
52	Golf Cart		Both			Unknown		Unknown
53	2015 Mercedes G		Dennis			Lease		Lease
54	Subtotal					\$640,000.00		\$640,000.00
	Personal Property							
55	Furniture and Furnishings		Dennis			Unknown		Unknown
56	Furniture and Furnishings		Gabrielle			Unknown		Unknown
57	Storage Unit Items		Both			Unknown		Unknown
58	Subtotal					\$0.00		\$0.00
	Receivables							
59	Promissory Note- Mitchell Kogod		Dennis			\$178,000.00		\$178,000.00
60	Promissory Note- Sheldon Kogod		Dennis			\$25,000.00		\$25,000.00
61	Personal Loan- Bernie Kogod		Dennis			\$25,000.00		\$25,000.00
62	Personal Loan- Kim Mathews		Dennis			\$25,000.00		\$25,000.00
63	Subtotal					\$253,000.00		\$253,000.00
64	TOTAL ASSETS					\$41,366,687.90		\$41,366,687.90
	Liabilities							
	Long term debt not listed above							
65	None							
66	Subtotal					\$0.00		\$0.00
	Other Liabilities Not listed above							
67	UBS Credit Line	27	Dennis	01/29/16			(\$411,873.62)	
68	American Express Centurion	1009/2007	Dennis	01/15/16			(\$13,433.49)	
69	American Express Optima	3003	Dennis	01/18/16			(\$15,683.85)	
70	American Express Platinum	9008/8000	Dennis	01/25/16			(\$89.99)	
71	Visa Black Card	5185	Dennis	02/06/16			(\$19,035.30)	
72	Wells Fargo Visa	1032/4727	Dennis	01/15/16			(15,008.86)	

Item	Asset and/or Liability	Last 4 Digits of Account Number	Whose name is on account	Valuation Date	Enter "S" for any separate property and explain why	Gross Value	Amount Owed	Net Value
73	Banana Republic	4713	Gabrielle	01/04/16			(\$1,075.04)	
74	Discover	4205	Gabrielle	12/11/15			(\$2,957.57)	
75	Kohl's	2557	Gabrielle	12/17/15			\$0.00	
76	Loft	5363	Gabrielle					
77	American Express	9677	Gabrielle	12/12/15			(\$458.76)	
78	Nordstrom	992	Gabrielle	12/13/15			(\$78.53)	
79	Neiman Marcus	2808	Gabrielle					
80	TJX Rewards	6951	Gabrielle	01/01/16			(\$79.58)	
81	Saks Fifth Avenue	688	Gabrielle					
82	Subtotal						(\$479,774.59)	
TOTAL UNSECURED LIABILITIES							(\$479,774.59)	
NET VALUE OF ASSETS (NET EQUITY)								\$41,366,687.90

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MARITAL BALANCE SHEET

		Property Value					
		Gross		Net	Community		Separate
		Value	Debt	Value	Husband	Wife	Husband
							Wife
ASSETS							
Bank Accounts							
1	Bank of America Joint Checking- 6446	\$40,000.00		\$40,000.00	\$20,000.00	\$20,000.00	
2	Bank of America Checking- 0129	\$88,330.56		\$88,330.56		\$88,330.56	
3	Wells Fargo Checking- 5397	\$16,267.79		\$16,267.79	\$16,267.79		
4	Wells Fargo Checking- 8870	\$428.55		\$428.55	\$428.55		
5	Wells Fargo Savings- 6253	\$1,637.43		\$1,637.43	\$1,637.43		
6	Subtotal	\$146,664.33		\$146,664.33	\$38,333.77	\$108,330.56	
Investments/Securities							
7	UBS Trust- Fee Base- 43	\$5,791,228.94		\$5,791,228.94	\$7,007,271.97	\$15,035,038.87	
8	UBS Checking- 45	\$9,069,368.25		\$9,069,368.25			
	UBS Trust- PWS/GAM- 34	\$2,226,101.17		\$2,226,101.17			
	UBS Stock Option- 99	\$4,845,207.48		\$4,845,207.48			
	UBS Account- 17	\$0.00		\$0.00			
	UBS Account- 75	\$95,056.00		\$95,056.00			
	UBS Account- 29	\$1,232,033.68		\$1,232,033.68			\$1,232,033.68
	Merrill Lynch CMA- 637	\$501,903.52		\$501,903.52		\$501,903.52	
	Merrill Lynch- 588	\$0.20		\$0.20		\$0.20	
	Merrill Lynch CMA-093	\$282,025.31		\$282,025.31		\$282,025.31	
	NEA Investment	\$979,388.00		\$979,388.00	\$489,694.00	\$489,694.00	
	Radiology Partners Investment	\$150,000.00		\$150,000.00	\$75,000.00	\$75,000.00	
5	iChill Investment	\$150,000.00		\$150,000.00	\$75,000.00	\$75,000.00	
6	Pray for Ukraine/Winter on Fire Movie	\$61,000.00		\$61,000.00	\$61,000.00		
7	Thomasina Movie	\$100,000.00		\$100,000.00	\$100,000.00		
	Subtotal	\$25,483,312.60		\$25,483,312.60	\$7,807,965.97	\$16,458,661.90	\$1,232,033.68
Retirement Accounts							
	UBS Rollover IRA- 46	\$113,295.88		\$113,295.88	\$113,295.88		
	Fidelity Dignity Health	\$66,007.11		\$66,007.11		\$66,007.11	
	Chase Cigna Health Savings- 1626	\$1,500.00		\$1,500.00	\$1,500.00		
	Teleflex Pension	\$995/month when Dennis turns 65		\$995/month when Dennis turns 65	Divide Equally	Divide Equally	
	DaVita Executive Retirement	\$307,576.08		\$307,576.08	\$26,737.87	\$280,838.21	
8	Voya DaVita	\$371,444.52		\$371,444.52	\$371,444.52		
9	Merrill Lynch IRRA- 040	\$166,132.95		\$166,132.95		\$166,132.95	
	Subtotal	\$1,025,956.54		\$1,025,956.54	\$512,978.27	\$512,978.27	
Life Insurance Policies							
	Principal	\$35,825.81		\$20,476.83	\$20,476.83		
10	AIG (term policy)	No Value		No Value			
11	DaVita (term policy)	No Value		No Value			
	Subtotal	\$35,825.81		\$20,476.83	\$20,476.83		

		Property Value						
		Gross		Net	Community		Separate	
		Value	Debt	Value	Husband	Wife	Husband	Wife
Business Interests								
12	12 Moc, LLC	Liquidated		Liquidated				
13	System 8	Liquidated		Liquidated				
	Subtotal	\$0.00		\$0.00	\$0.00	\$0.00		
Real Property								
16	28 Via Mira Monte	To Be Sold	(\$829,498.38)	To Be Sold	Divide Equally	Divide Equally		
17	321 San Vicente	\$610,000.00		\$610,000.00	\$610,000.00			
	9716 Oak Pass	\$6,250,000.00		\$6,250,000.00	\$6,250,000.00			
	434 S. Canon Drive	\$615,000.00		\$615,000.00	\$615,000.00			
	10776 Wilshire Blvd.	\$3,615,061.76		\$3,615,061.76			\$3,615,061.76	
18	10776 Wilshire Blvd. - Nanny Quarters	\$332,215.89		\$332,215.89	\$332,215.89			
19	21 Augusta Canyon Way	\$2,375,000.00		\$2,375,000.00				\$2,375,000.00
	Subtotal	\$13,797,277.60	(\$829,498.38)	\$13,797,277.60	\$7,807,215.89		\$3,615,061.76	\$2,375,000.00
Automobiles								
	2015 Mercedes GLE 450	Lease		Lease	Lease			
	2015 Hyundai	Lease		Lease	Lease			
	2015 Bentley 12 cyl.	\$180,000.00		\$180,000.00	\$180,000.00			
	2015 Bentley 8 cyl.	\$135,000.00		\$135,000.00	\$135,000.00			
	2015 Ferrari 458	\$325,000.00		\$325,000.00	\$325,000.00			
	2015 Lexus	Lease		Lease		Lease		
	Golf Cart	Unknown		Unknown	Divide Equally	Divide Equally		
20	2015 Mercedes G	Lease		Lease	Lease			
	Subtotal	\$640,000.00		\$640,000.00	\$640,000.00			
Personal Property								
22	Furniture and Furnishings (D)	Unknown			Unknown			
23	Furniture and Furnishings (G)	Unknown				Unknown		
24	Storage Unit Items	Unknown			Unknown	Unknown		
	Subtotal	\$0.00			Unknown	Unknown		
Receivables								
	Promissory Note- Mitchell Kogod	\$178,000.00		\$178,000.00	\$178,000.00			
	Promissory Note- Sheldon Kogod	\$25,000.00		\$25,000.00	\$25,000.00			
	Personal Loan- Bernie Kogod	\$25,000.00		\$25,000.00	\$25,000.00			
27	Personal Loan- Kim Mathews	\$25,000.00		\$25,000.00	\$25,000.00			
	Subtotal	\$253,000.00		\$253,000.00	\$253,000.00			
	TOTAL ASSETS	\$41,382,036.90	(\$829,498.38)	\$41,366,687.90	\$17,079,970.73	\$17,079,970.73	\$3,615,061.76	\$3,607,033.68
LIABILITIES								
Long Term Debt								
30	None							
	Subtotal							

		Property Value						
		Gross		Net	Community		Separate	
		Value	Debt	Value	Husband	Wife	Husband	Wife
	Other Liabilities							
	UBS Credit Line- 27		(\$411,873.62)		(\$205,936.81)	(\$205,936.81)		
	American Express Centurion-1009/2007		(\$13,433.49)		(\$13,433.49)			
	American Express Optima-3003		(\$15,683.85)		(\$15,683.85)			
	American Express Platinum-9008/8000		(\$89.99)		(\$89.99)			
	Visa Black Card-5185		(\$19,035.30)		(\$19,035.30)			
	Wells Fargo Visa- 1032/4727		(15,008.86)		(15,008.86)			
	Banana Republic- 4713		(\$1,075.04)			(\$1,075.04)		
	Discover- 4205		(\$2,957.57)			(\$2,957.57)		
	Kohl's- 2557		\$0.00			\$0.00		
32	Loft- 5363							
33	American Express- 9677		(\$458.76)			(\$458.76)		
34	Nordstrom- 992		(\$78.53)			(\$78.53)		
35	Neiman Marcus- 2808							
35	TJX Rewards- 6951		(\$79.58)			(\$79.58)		
36	Saks Fifth Avenue- 688							
	Subtotal		(\$479,774.59)					
		TOTAL LIABILITIES			(\$269,188.30)	(\$210,586.29)		
		NET EQUITY			\$16,810,782.43	\$16,869,384.44	\$3,615,061.76	\$3,607,033.68
		EQUALIZING NOTE						
		EQUALIZED EQUITY						

Kogod, Dennis v. Kogod, Gabrielle
Case No. D-13-489442-D / Dept. Q

Fees, Costs and Payments Through January 31, 2016

Ex.A Detail Fee Transaction File List showing total fees billed to date of \$266,231.25.

Ex.B Detail Costs Transaction File List showing total costs billed to date of \$25,399.75.

Ex.C Detail Payment Transaction File List showing total payments of \$201,563.81.

These figures do not include fees, costs or payments for the current month.

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PROPOSED
CASE NO. _____

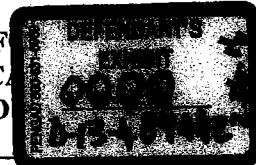


EXHIBIT “A”

Client	Trans Date	Tmtr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount		Ref #
Client ID KogodD. Kogod, Dennis									
KogodD.	07/13/2015	1	A	3	500.00	0.75	375.00	Call client, former counsel and opposing counsel. Review documents emailed by client.	ARCH
KogodD.	07/13/2015	5	A	97	175.00	0.25	0.00	Interoffice meeting with Dan. Prepare retainer agreement and email to client. Call client regarding contact information and retainer. Series of emails with client and Pat Murphy regarding retainer and payment. (n/c)	ARCH
KogodD.	07/14/2015	1	A	3	500.00	0.50	250.00	Call opposing counsel. Review schedule of documents sent by former counsel. Move appraisal of homes.	ARCH
KogodD.	07/14/2015	5	A	9	175.00	0.25	43.75	Receive email from court with e-filed substitution of attorneys. Email to Jimmerson with copy of substitution. Forward email copy to client.	ARCH
KogodD.	07/14/2015	5	A	3	175.00	0.25	43.75	Call from Pat Murphy regarding condo inspections. Interoffice meeting with Dan. Call opposing counsel's office regarding appraiser's cell phone number. Interoffice meeting with Dan. Email to client and Pat.	ARCH
KogodD.	07/14/2015	9	A	97	300.00	0.50	150.00	Interoffice meeting with Dan regarding deadlines and strategy. Call opposing counsel and Dan regarding deadlines.	ARCH
KogodD.	07/15/2015	5	A	9	175.00	0.25	43.75	Review series of emails from Jimmerson's office, and between client, Pat and this office. Interoffice meeting with Dan. Respond to client's email regarding Saturday meeting. Calendar meeting.	ARCH
KogodD.	07/15/2015	9	A	97	300.00	1.00	300.00	Interoffice meeting with Dan regarding community waste claim. Online legal research regarding community waste.	ARCH
KogodD.	07/16/2015	1	A	9	500.00	2.00	1,000.00	Review pleadings and correspondence.	ARCH
KogodD.	07/16/2015	9	A	97	300.00	0.25	75.00	Interoffice meeting with Dan regarding strategy.	ARCH
KogodD.	07/17/2015	1	A	9	500.00	1.50	750.00	Review documents.	ARCH
KogodD.	07/17/2015	9	A	97	300.00	0.25	75.00	Interoffice meeting with Dan regarding research topics.	ARCH
KogodD.	07/18/2015	1	A	19	500.00	2.00	1,000.00	Meeting with client. Review documents.	ARCH
KogodD.	07/18/2015	9	A	19	300.00	2.00	600.00	Meeting with Dan and client regarding case status and strategy.	ARCH
KogodD.	07/19/2015	1	A	19	500.00	2.00	1,000.00	Meeting with expert. Review documents.	ARCH
KogodD.	07/19/2015	9	A	19	300.00	2.00	600.00	Meeting with Dan and Melissa regarding case status and strategy.	ARCH
KogodD.	07/20/2015	1	A	3	500.00	0.50	250.00	Call Jimmerson. Call opposing counsel. Review letter from opposing counsel. Call expert.	ARCH
KogodD.	07/20/2015	9	A	97	300.00	1.00	300.00	Interoffice meeting with Dan regarding timing of case and scheduling strategy.	ARCH
KogodD.	07/20/2015	8	A	31	125.00	3.00	375.00	Organize files into binders.	ARCH
KogodD.	07/21/2015	1	A	11	500.00	2.00	1,000.00	Court appearance. Review documents. Review stipulation and order. Review subpoena.	ARCH
KogodD.	07/21/2015	9	A	11	300.00	2.25	675.00	Court appearance on status check hearing. Travel to and from office and court. Interoffice meeting with Dan regarding fraud and alimony claims and discovery plan.	ARCH
KogodD.	07/21/2015	5	A	42	175.00	0.25	43.75	Email to client regarding new trial dates. Calendar trial dates. Review and respond to emails regarding scheduling telephone conference. Interoffice meetings with Dan.	ARCH
KogodD.	07/21/2015	8	A	31	125.00	4.00	500.00	Organize files into binders.	ARCH
KogodD.	07/22/2015	9	A	97	300.00	0.25	75.00	Interoffice meeting with Dan and David regarding what needs to be done.	ARCH
KogodD.	07/23/2015	5	A	42	175.00	0.50	87.50	Series of emails with opposing counsel. Forward emails to client.	ARCH
KogodD.	07/23/2015	5	A	24	175.00	0.25	43.75	Order copy of DVD 9th supplement to nrcp 16.2 document production. Prepare receipt of copy for DVD to opposing counsel. Prepare receipt of copy and DVD for delivery to opposing counsel via Legal Wings.	ARCH
KogodD.	07/24/2015	5	A	9	175.00	0.50	87.50	Review emails from client requesting copy of second interrogatories to defendant. Interoffice meeting with Sandra regarding location of documents. Review contents of zip drives provided by prior counsel. Copy second set of interrogatories. Email to client.	ARCH
KogodD.	07/28/2015	1	A	9	500.00	0.25	125.00	Review and respond to client email.	ARCH
KogodD.	07/27/2015	1	A	9	500.00	0.25	125.00	Review notices on 7/27/15 and 7/28/15.	ARCH
KogodD.	07/28/2015	9	A	97	300.00	2.00	600.00	Interoffice meeting with David regarding status of case. Review client's response to discovery.	ARCH

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	07/29/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	07/29/2015	9	A	9	300.00	1.50	450.00	ARCH
							Draft and revise response to request for production. Email to client regarding discovery response. Draft and revise response to interrogatories. Email to Dan regarding discovery response. Review discovery responses. Review emails from client regarding response to interrogatories. Call Pat regarding interrogatories. Revise response to interrogatories. Email client regarding response to interrogatories. Call opposing counsel regarding depositions. Review emails from client regarding depositions. Email client regarding depositions. Review client email and strategy on depositions. Review emails from opposing counsel regarding stipulation and order and interrogatories. E-file response to interrogatories with attachment. Call client regarding deposition. Email to Dan regarding deposition. Review discovery produced. Review three emails from opposing counsel regarding depositions. Email to opposing counsel regarding depositions. Email to Dan regarding amended response to request for production. Call and leave message with Jessner regarding deposition. Draft and finalize ninth supplemental discovery. Draft and finalize amended response to request for production. Call Dan regarding Nadia's deposition. Draft, revise and finalize motion for protective order. Email to Dan regarding motion. Emails to opposing counsel regarding deposition dates. Email to client regarding deposition dates. Call client regarding deposition dates. Call and leave message with opposing counsel regarding deposition dates. Review discovery and documents produced in case. Review motion for protective order. Draft order shortening time. Draft and finalize ex parte application for order shortening time. Review discovery and documents produced in case. Review email from opposing counsel regarding depositions. Review email from client regarding stock options. Letter and email to opposing counsel regarding stock options. Email to client regarding depositions. Review email from opposing counsel and letter from opposing counsel regarding sale of stock issue. Review email from opposing counsel regarding deficient documents. Email to client regarding deficient documents. Review discovery produced. Review email from client regarding Nadya's deposition. Exchange email with Dan regarding Nadya's deposition. Call Jessner regarding Nadya's deposition. Call Jessner's assistant regarding telephone conference. Review email regarding Nadya's California counsel and strategy. Review and respond to client email regarding Nadya's deposition. Review new deposition date issue. Review email from opposing counsel regarding depositions. Review discovery produced in case. Review emails from opposing counsel regarding Nadya's deposition. Review emails from Pat regarding deficiency. Call Jessner & Spiegel regarding Nadya's deposition. Call Jessner regarding attorney's fees. Email to Pat regarding deficiencies. Email to opposing counsel regarding depositions. Email to client regarding depositions. Review emails from Pat regarding deficiencies. Review emails from opposing counsel regarding	
KogodD.	07/30/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	07/30/2015	9	A	9	300.00	0.50	150.00	ARCH
KogodD.	07/31/2015	9	A	9	300.00	4.00	1,200.00	ARCH
KogodD.	08/03/2015	9	A	8	300.00	3.75	1,125.00	ARCH
KogodD.	08/03/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	08/04/2015	9	A	8	300.00	3.75	1,125.00	ARCH
KogodD.	08/04/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	08/05/2015	9	A	8	300.00	3.00	900.00	ARCH
KogodD.	08/06/2015	9	A	9	300.00	1.25	375.00	ARCH
KogodD.	08/06/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	08/06/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	08/07/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	08/07/2015	9	A	9	300.00	1.50	450.00	ARCH
KogodD.	08/10/2015	9	A	42	300.00	2.00	600.00	ARCH

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #	
Client ID KogodD. Kogod, Dennis									
							depositions. Review emails from client regarding depositions. Review discovery and organize produced.		
KogodD.	08/10/2015	1	A	9	500.00	0.25	125.00	Review email from opposing counsel regarding Spector.	ARCH
KogodD.	08/11/2015	9	A	9	300.00	1.25	375.00	Review emails from client regarding protective order and meeting. Email to client regarding protective order and meeting. Call Pat regarding meeting. Review and organize discovery. Email to Pat regarding meeting.	ARCH
KogodD.	08/12/2015	9	A	9	300.00	4.00	1,200.00	Email to opposing counsel regarding Spector meeting. Review and organize all discovery produced in case. Review email from client regarding Davita subpoena. Review email from opposing counsel regarding boat sale. Email to Dan regarding status. Review email from Pat regarding meeting. Email to Pat regarding meeting.	ARCH
KogodD.	08/12/2015	1	A	9	500.00	0.25	125.00	Review email from corporate counsel regarding subpoena.	ARCH
KogodD.	08/13/2015	9	A	9	300.00	0.50	150.00	Review email from opposing counsel regarding sale of boat. Email to client regarding sale of boat. Review email from client regarding sale of boat. Review emails from Pat regarding documents to produce.	ARCH
KogodD.	08/14/2015	9	A	9	300.00	0.75	225.00	Review letter from opposing counsel dated 8/14/15. Emails with client regarding opposing counsel's letter and discovery requests. Email to Pat regarding Monday's meeting. Interoffice meeting with Dan regarding case status and Monday meeting.	ARCH
KogodD.	08/14/2015	1	A	9	500.00	0.25	125.00	Review updated developments and letter from opposing counsel.	ARCH
KogodD.	08/15/2015	9	A	97	300.00	0.25	75.00	Interoffice meeting with Dan regarding discovery and depositions.	ARCH
KogodD.	08/15/2015	1	A	9	500.00	0.25	125.00	Review deposition schedule.	ARCH
KogodD.	08/16/2015	1	A	7	500.00	0.25	125.00	Plan and prepare for meeting issues.	ARCH
KogodD.	08/17/2015	1	A	3	500.00	1.25	625.00	Call client. Call LA counsel. Call in-house counsel. Call with Dan and client regarding case status. Review emails from Pat and client regarding deposition prep. Email to Pat regarding deposition prep. Review emails from client regarding letter of authorization and Melissa's bill.	ARCH
KogodD.	08/17/2015	1	A	3	500.00	1.25	625.00	Call with Dan and client regarding case status. Review emails from Pat and client regarding deposition prep. Email to Pat regarding deposition prep. Review emails from client regarding letter of authorization and Melissa's bill.	ARCH
KogodD.	08/18/2015	1	A	3	500.00	0.25	125.00	Call opposing counsel regarding pending matters. Review and respond to client emails.	ARCH
KogodD.	08/19/2015	9	A	42	300.00	0.75	225.00	Email to Pat regarding depositions. Email to client regarding depositions and bill from Melissa. Review email from opposing counsel regarding depositions.	ARCH
KogodD.	08/20/2015	9	A	9	300.00	0.25	75.00	Review email from Stacy Powell regarding detailed billing statement.	ARCH
KogodD.	08/21/2015	1	A	9	500.00	0.25	125.00	Review divorce strategies, detailed billing statements. Interoffice meeting regarding prep deposition scheduling.	ARCH
KogodD.	08/21/2015	9	A	9	300.00	2.00	600.00	Review emails from Pat regarding depositions. Calls with Pat regarding depositions. Call opposing counsel regarding depositions. Interoffice meeting with Dan regarding strategy. Prepare documents for supplement.	ARCH
KogodD.	08/24/2015	1	A	3	500.00	0.25	125.00	Call LA counsel. Review supplemental 16.1 document production.	ARCH
KogodD.	08/24/2015	9	A	42	300.00	0.50	150.00	Emails to Pat regarding her deposition prep. Review email from Pat regarding deposition prep.	ARCH
KogodD.	08/25/2015	1	A	3	500.00	0.50	250.00	Discuss depositions and prep with client. Call LA firm regarding quitclaim deed and deposition.	ARCH
KogodD.	08/25/2015	9	A	8	300.00	1.75	525.00	Draft, revise and finalize 10th supplemental document production. Review emails from Pat regarding discovery. Email to Pat regarding discovery. Call Dan and client regarding deposition prep. Interoffice meeting with Dan regarding depositions/strategy.	ARCH
KogodD.	08/26/2015	9	A	42	300.00	0.25	75.00	Email to opposing counsel regarding Sheldon's deposition.	ARCH

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	08/27/2015	9	A	42	300.00	0.25	75.00	ARCH
							Email to opposing counsel regarding appraisal. Review email from client regarding appraisals. Email to client regarding appraisals.	
KogodD.	08/31/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	08/31/2015	9	A	9	300.00	0.50	150.00	ARCH
							Review emails from opposing counsel regarding pending issues. Interoffice meeting with Dan regarding emails from opposing counsel.	
KogodD.	09/01/2015	1	A	3	500.00	0.75	375.00	ARCH
KogodD.	09/01/2015	9	A	42	300.00	1.50	450.00	ARCH
							Call opposing counsel, California counsel, UBS and client. Email to opposing counsel regarding Monday's conversation. Review email from client regarding Steiner deposition. Email to opposing counsel regarding Steiner deposition. Call Pat regarding schedule. Call client and Dan regarding current issues. Email to client regarding Steiner deposition. Call Dan and opposing counsel regarding current issues. Call Jessner and Dan regarding Nadya.	
KogodD.	09/02/2015	1	A	9	500.00	1.00	500.00	ARCH
KogodD.	09/02/2015	9	A	3	300.00	4.00	1,200.00	ARCH
							Review and respond to email from opposing counsel. Call Davita's counsel. Call client and Dan regarding Davita. Review email from client regarding Davita. Call Caitlin regarding Pat's deposition and Davita subpoena. Letter and email to opposing counsel regarding Davita and client's employment. Review CA case documents from Jessner. Email Jessner regarding quitclaim. Review emails from opposing counsel regarding Jennifer's deposition. Email to client regarding Jennifer's deposition and update. Email to opposing counsel regarding Jennifer's deposition. Email Caitlin regarding Pat's deposition.	
odD.	09/03/2015	9	A	9	300.00	1.00	300.00	ARCH
							Review emails from client regarding Nadya's and Jennifer's depositions. Email to client regarding Jennifer's deposition and Pat's deposition. Review email from Jessner regarding inter-spousal deed. Email to opposing counsel regarding inter-spousal deed. Review emails from opposing counsel regarding Davita.	
KogodD.	09/04/2015	5	A	24	175.00	0.25	43.75	ARCH
							Prepare email to opposing counsel regarding Davita documents production and opposing counsel's seeking corporate information. Forward copy to Dennis and Pat.	
KogodD.	09/04/2015	9	A	3	300.00	0.50	150.00	ARCH
							Call Caitlin regarding attorney for Pat. Call dan regarding conversation with Caitlin regarding Pat. Interoffice meeting with Dan regarding deposition strategy.	
KogodD.	09/08/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	09/09/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	09/09/2015	1	A	11	500.00	1.50	750.00	ARCH
							Court appearance for status check. Call Nadya's attorney. Review email from client.	
KogodD.	09/09/2015	9	A	3	300.00	3.00	900.00	ARCH
							Two calls with client regarding strategy. Travel to and from court and office. Court appearance for status check. Call Pat regarding scheduling. Interoffice meeting with Dan regarding strategy.	
KogodD.	09/10/2015	1	A	40	500.00	0.25	125.00	ARCH
KogodD.	09/10/2015	9	A	9	300.00	4.25	1,275.00	ARCH
							Deposition preparation. Review Gabrielle's discovery response. Draft and revise second request for production. Draft and revise second interrogatories. Interoffice meeting with Dan regarding deposition and discovery. Call client regarding Nadya's deposition and discovery. Email text client regarding deposition and discovery.	
KogodD.	09/11/2015	1	A	43	500.00	16.00	8,000.00	ARCH
odD.	09/11/2015	9	A	49	300.00	16.00	4,800.00	ARCH
							Travel to LA and back. Take deposition of Nadya Khapsalis. Deposition of Nadya Khapsalis. Email text client regarding deposition.	
KogodD.	09/12/2015	1	A	40	500.00	0.50	250.00	ARCH
KogodD.	09/12/2015	9	A	3	300.00	1.00	300.00	ARCH
							Deposition preparation for Sheldon Kogod. Call Dan, client and Sheldon regarding deposition.	

Client	Trans Date	Tmrk	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	09/13/2015	9	A	3	300.00	0.25	75.00	ARCH
KogodD.	09/14/2015	1	A	9	500.00	0.50	250.00	ARCH
KogodD.	09/14/2015	9	A	8	300.00	4.00	1,200.00	ARCH
							Email text client regarding Steiner deposition. Call Dan regarding service of Steiner. Review series of texts and amend motion. Draft, revise, finalize and e-file motion regarding Steiner's deposition. Interoffice meeting with Dan regarding motion regarding Steiner's deposition. Email text client regarding motion and Pat's deposition. Call Pat regarding discovery. Review emails and texts from client. Deposition of Murphy. Review discovery. Email client. Travel from deposition to office. Depo of Pat Murphy. Email text client regarding deposition and discovery. Review emails from opposing counsel regarding depositions. Email to opposing counsel regarding depositions. Revise and finalize second request for production. Revise and finalize second interrogatories. Interoffice meeting with Dan regarding discovery, depositions and expert. Review motion regarding order shortening time. Interview and deposition prep 2 witnesses. Contact SLC attorney. Call client to arrange. Interview and deposition preparation for two witnesses. Contact SLC attorney. Call client to arrange counsel. E-file ex parte application. Assemble application packet/order for submission to court for signature. Review emails from opposing counsel regarding stipulation and order and discovery. Review emails from Pat regarding discovery. Email to Pat regarding discovery. Call Pat regarding discovery. Email to opposing counsel regarding stipulation and order and discovery. Revise and finalize third interrogatories. Email to client regarding documents to sign and discovery. Review emails from client regarding documents to sign and discovery. Revise and finalize fourth request for production. Call client and Dan regarding discovery. Meeting with expert. Call SLC attorney. Call Mitchell. Review response to order shortening time. Email client. Interoffice meeting with Dan. Call department Q to follow up on order shortening time. Call from department Q advising that order shortening time was denied and converted to an order rescheduling hearing. Receive order rescheduling hearing time. E-file order. Review emails from client regarding transfer of money and motion. Review email from opposing counsel regarding stipulation and order. Review stipulation and order. Email to opposing counsel regarding stipulation and order. Call Pat regarding discovery. Draft, finalize and e-file notice of entry of order rescheduling hearing. E-file notice of entry of order. Received filed notice of entry of order. Email copy of notice of entry to client. Review documents. Text client regarding depositions. Call client. Email to Richard Teichner with caption. Call Pat regarding interrogatories and deposition schedule. Revise and finalize amended response to third	
KogodD.	09/15/2015	1	A	25	500.00	3.00	1,500.00	ARCH
KogodD.	09/15/2015	9	A	49	300.00	5.50	1,650.00	ARCH
KogodD.	09/16/2015	1	A	9	500.00	1.50	750.00	ARCH
KogodD.	09/16/2015	1	A	40	500.00	1.50	750.00	ARCH
KogodD.	09/16/2015	5	A	57	175.00	0.25	43.75	ARCH
KogodD.	09/16/2015	9	A	9	300.00	3.75	1,125.00	ARCH
KogodD.	09/17/2015	1	A	19	500.00	1.25	625.00	ARCH
KogodD.	09/17/2015	5	A	97	175.00	0.50	87.50	ARCH
KogodD.	09/17/2015	9	A	9	300.00	1.00	300.00	ARCH
KogodD.	09/18/2015	5	A	8	175.00	0.50	87.50	ARCH
KogodD.	09/21/2015	1	A	9	500.00	0.50	250.00	ARCH
KogodD.	09/21/2015	5	A	42	175.00	0.25	43.75	ARCH
KogodD.	09/21/2015	9	A	3	300.00	1.75	525.00	ARCH

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
							interrogatories. Email from opposing counsel regarding UBS TOD documents. Email to opposing counsel regarding TOD documents. Email to client regarding TOD documents. Interoffice meeting with Dan regarding TOD documents. Call client and Dan regarding depositions and motion.	
KogodD.	09/22/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	09/22/2015	5	A	42	175.00	0.25	43.75	ARCH
							Review email from client. Call from Utah attorney.	
KogodD.	09/22/2015	5	A	8	175.00	0.25	43.75	ARCH
KogodD.	09/22/2015	9	A	9	300.00	1.25	375.00	ARCH
							Email to opposing counsel regarding Gabrielle's deposition. Review response from opposing counsel. Forward copy of emails to client. Draft deposition notice for Gabrielle for 10/15/15. Review documents and prepare for deposition of client. Email to opposing counsel regarding Gabrielle's deposition. Review email from opposing counsel regarding UBS death benefit. Email to opposing counsel regarding death benefit. Email to client regarding opposing counsel's response regarding death benefit. Review email from client regarding death benefit. Review email from Pat and Dennis saying 10/15/15 is not a good date. Call from Pat regarding same.	
KogodD.	09/23/2015	5	A	9	175.00	0.25	43.75	ARCH
KogodD.	09/23/2015	5	A	42	175.00	0.25	43.75	ARCH
							Email to Teichner with signed engagement letter. Email copy to client. Review and respond to Teichner email about payment. Interoffice meeting with Dan. Forward response to client. Additional emails with client and Teichner regarding payment.	
KogodD.	09/23/2015	9	A	9	300.00	1.00	300.00	ARCH
							Review email from opposing counsel regarding additional documents. Email to client regarding additional documents. Interoffice meeting with Dan regarding objection to additional documents. Call Mitchell regarding deposition times. Review and email text messages with client regarding deposition. Call opposing counsel regarding client's deposition. Call opposing counsel. Review discovery. Call opposing counsel. Review discovery with client. Finding counsel for Steiner.	
KogodD.	09/24/2015	1	A	3	500.00	1.25	625.00	ARCH
KogodD.	09/24/2015	1	A	3	500.00	1.25	625.00	ARCH
KogodD.	09/24/2015	9	A	3	300.00	2.00	600.00	ARCH
							Call client and Dan regarding depositions. Review emails from client regarding Jennifer's attorney and TOD. E-file amended response to third interrogatories. Email to opposing counsel regarding verification. Interoffice meeting with Dan regarding depositions. Review emails from opposing counsel regarding trust agreement and telephone call. Call Dan and opposing counsel regarding depositions. Review email text messages client regarding deposition. Travel to LA. Take depositions of Sheldon and Marsha.	
KogodD.	09/25/2015	1	A	43	500.00	9.50	4,750.00	ARCH
KogodD.	09/25/2015	9	A	42	300.00	0.25	75.00	ARCH
							Email review text message Dan regarding Jennifer's deposition. Review emails from Jennifer's counsel regarding deposition. Call Dan regarding depositions and UBS. Take depositions of Mitchell and Dana.	
KogodD.	09/26/2015	1	A	25	500.00	6.00	3,000.00	ARCH
KogodD.	09/26/2015	9	A	42	300.00	0.50	150.00	ARCH
							Email review text message Dan regarding depositions. Email review text message client regarding discovery. Review potential discovery questions.	
KogodD.	09/28/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	09/28/2015	9	A	97	300.00	1.00	300.00	ARCH
							Interoffice meeting with Dan regarding depositions and strategy regarding discovery. Call client regarding discovery. Email review travel expense message client regarding discovery.	
odD.	09/29/2015	1	A	3	500.00	0.25	125.00	ARCH
odD.	09/29/2015	9	A	9	300.00	0.50	150.00	ARCH
							Call to Gilbert regarding Jennifer Steiner. Review email from client regarding discovery. Email to client regarding discovery. Review email from Stacey Powell regarding bill from divorce strategies. Interoffice meeting with dan regarding bill from divorce	

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	09/30/2015	1	A	42	500.00	0.25	125.00	ARCH
KogodD.	09/30/2015	9	A	42	300.00	0.50	150.00	ARCH
							strategies.	
							Respond to email.	
							Email review text messages with client regarding depositions.	
							Email review opposing counsel regarding Steiner deposition.	
KogodD.	10/01/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	10/01/2015	9	A	9	300.00	1.50	450.00	ARCH
							Review email from opposition and Chicago counsel.	
							Review witnesses disclosed.	
							Email emails from client regarding DaVita subpoena.	
							Email to client regarding DaVita subpoena.	
							Review letter from opposing counsel regarding DaVita subpoena.	
							Email to client regarding witnesses and discovery.	
							Email to opposing counsel regarding dates for Steiner deposition and opposition.	
							Email from opposing counsel regarding Steiner and opposition to motion.	
KogodD.	10/02/2015	9	A	8	300.00	1.25	375.00	ARCH
							Draft, finalize and e-file third request for production.	
							Draft, finalize and e-file third interrogatories.	
							Revise, finalize and e-file amended second interrogatories.	
							Email to client regarding discovery.	
							Letter and email to opposing counsel regarding New York depositions.	
							Review emails from client regarding discovery.	
KogodD.	10/05/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	10/05/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	10/05/2015	9	A	9	300.00	0.50	150.00	ARCH
							Review email regarding Jennifer Stevens.	
							Review email from opposing counsel regarding Steiner deposition.	
							Review email from Jessner regarding status or recording.	
KogodD.	10/06/2015	1	A	3	500.00	0.50	250.00	ARCH
							Call opposing counsel regarding New York depositions.	
							Call client.	
							Call opposing counsel.	
KogodD.	10/06/2015	9	A	9	300.00	1.00	300.00	ARCH
							Review stipulation.	
							Review email from opposing counsel regarding discovery schedule.	
							Interoffice meeting with Dan regarding New York depositions and strategy.	
							Call client regarding status and strategy.	
							Email and review text message client regarding New York depositions.	
KogodD.	10/07/2015	1	A	5	500.00	0.25	125.00	ARCH
KogodD.	10/07/2015	9	A	5	300.00	1.25	375.00	ARCH
							Letter to opposing counsel.	
							Telephone conference with corporate counsel.	
							Letter and fax to opposing counsel regarding New York depositions.	
							Letter and fax to opposing counsel regarding updated documents.	
							Email to client regarding discovery.	
							Review emails from client regarding discovery.	
							Revise, finalize and e-file response to fourth interrogatories.	
KogodD.	10/08/2015	1	A	9	500.00	0.50	250.00	ARCH
							Draft, finalize and e-file fourth request for production.	
							Review and respond to client email.	
							Review email to Jennifer Gilbert.	
							Call client.	
							Call from opposing counsel regarding scheduling Steiner deposition.	
KogodD.	10/08/2015	9	A	9	300.00	0.75	225.00	ARCH
							Review emails from opposing counsel regarding Marsha's deposition and discovery schedule.	
							Letter and email to opposing counsel regarding Marsha's deposition.	
							Letter and email to opposing counsel regarding discovery schedule.	
KogodD.	10/09/2015	1	A	3	500.00	0.25	125.00	ARCH
KogodD.	10/09/2015	9	A	42	300.00	0.75	225.00	ARCH
							Call opposing counsel regarding subpoenas.	
							Email to Pat regarding documents.	
							Call pat regarding documents and verification.	
							Interoffice meeting with Dan regarding status.	
							Review email from opposing counsel regarding deadlines and Marsha issue.	
KogodD.	10/12/2015	1	A	3	500.00	0.25	125.00	ARCH
KogodD.	10/12/2015	9	A	14	300.00	2.75	825.00	ARCH
							Discussion with opposing counsel.	
							Revise, finalize and e-file reply regarding Jennifer's deposition.	
							Call client regarding discovery.	
							Review email from opposing counsel regarding deficiencies.	
							Email to opposing counsel regarding deficiencies.	
							Email to client regarding deficiencies.	
							Review email from client regarding deficiencies.	

Detail Fee Transaction File List
LAW OFFICE OF DANIEL MARKS

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	10/13/2015	1	A	9	500.00	1.50	750.00	ARCH
							Review interrogatories to client. Call Davita attorney. Call client. Letter to Radford Smith. Text, email and text back and forth with client. Prepare for court appearance. Review motion to amend.	
KogodD.	10/13/2015	9	A	9	300.00	1.25	375.00	ARCH
							Review motion to amend. Review email from client regarding motion. Review email and text message client regarding case. Call client regarding case. Review documents, plan and prepare for Gabrielle's deposition.	
KogodD.	10/14/2015	1	A	7	500.00	2.00	1,000.00	ARCH
							Plan and prepare for court appearance. Respond to email from opposing counsel. Call client.	
KogodD.	10/14/2015	9	A	9	300.00	4.50	1,350.00	ARCH
							Review documents, plan and prepare for Gabrielle's deposition. Review email and text message with client regarding case. Calls with Dan and client regarding case and deposition. Court appearance on status check and Steiner motion. Travel to and from office and court.	
KogodD.	10/15/2015	1	A	3	500.00	0.50	250.00	ARCH
							Call client and opposing counsel. Review schedule. Strategy for deposition of client.	
KogodD.	10/15/2015	9	A	42	300.00	2.25	675.00	ARCH
							Email to Pat regarding documents. Review emails from Pat regarding documents. Email to opposing counsel regarding verification page. Online legal research regarding community waste.	
KogodD.	10/16/2015	1	A	9	500.00	0.25	125.00	ARCH
							Review email from opposing counsel regarding declarations of Sheldon and Marsha.	
KogodD.	10/16/2015	9	A	8	300.00	0.25	75.00	ARCH
							Draft, finalize and e-file notice of deposition for Gabrielle.	
KogodD.	10/17/2015	1	A	9	500.00	0.25	125.00	ARCH
							Review questions for Mrs. Kogod. Review law on waste.	
KogodD.	10/18/2015	1	A	40	500.00	5.00	2,500.00	ARCH
							Deposition preparation	
KogodD.	10/18/2015	9	A	19	300.00	5.00	1,500.00	ARCH
							Meeting with Dan and client regarding this week's depositions.	
KogodD.	10/19/2015	9	A	97	300.00	4.50	1,350.00	ARCH
							Interoffice meeting with Dan regarding depositions. Prepare documents for disclosure. Plan and prepare for deposition, review documents for deposition exhibits. Review, email and text message with client regarding discovery.	
KogodD.	10/20/2015	1	A	3	500.00	0.25	125.00	ARCH
							Call with Dan and client regarding discovery. Telephone conference with opposing counsel regarding deposition and house.	
KogodD.	10/20/2015	5	A	24	175.00	0.25	43.75	ARCH
							Prepare declarations of Sheldon and Marsha Kogod. Email to client and Pat.	
KogodD.	10/20/2015	9	A	3	300.00	1.50	450.00	ARCH
							Call with Dan and client regarding depositions and exhibits. Review response to second request for production and 14th supplement. Meeting with Dan and or regarding spousal and property.	
KogodD.	10/21/2015	1	A	3	500.00	0.50	250.00	ARCH
							Call client. Review discovery.	
KogodD.	10/21/2015	9	A	9	300.00	3.75	1,125.00	ARCH
							Plan, prepare for discovery and deposition exhibits. Call Pat regarding scheduling. Review email from opposing counsel regarding deposition. Email to opposing counsel regarding Nadya's bank accounts. Review email from client regarding discovery.	
KogodD.	10/22/2015	1	A	40	500.00	2.00	1,000.00	ARCH
							Review text messages from client regarding discovery. Plan and prepare for client's deposition.	
KogodD.	10/22/2015	9	A	9	300.00	6.00	1,800.00	ARCH
							Deposition preparation, review documents for exhibits to Gabrielle's deposition. Review general financial disclosure forms. Draft marital balance sheet.	
KogodD.	10/23/2015	1	A	25	500.00	10.00	5,000.00	ARCH
							Meeting with Dan and client for client's deposition. Deposition of client. Plan and prepare for deposition of Gabrielle Kogod.	
KogodD.	10/23/2015	9	A	25	300.00	9.00	2,700.00	ARCH
							Attend deposition of client.	
KogodD.	10/23/2015	9	A	25	300.00	7.25	2,175.00	ARCH
							Deposition of Gabrielle.	
KogodD.	10/24/2015	1	A	7	500.00	9.50	4,750.00	ARCH
							Plan, prepare for and take deposition of Gabrielle.	
KogodD.	10/26/2015	1	A	3	500.00	0.50	250.00	ARCH
							Research political contribution issue. Call client.	

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	10/26/2015	9	A	97	300.00	0.50	150.00	ARCH
							Respond to emails.	
KogodD.	10/27/2015	1	A	42	500.00	0.25	125.00	ARCH
							Interoffice meeting with Dan regarding strategy and depositions.	
KogodD.	10/27/2015	9	A	9	300.00	0.50	150.00	ARCH
							Email to opposing counsel regarding Jennifer's deposition.	
KogodD.	10/28/2015	1	A	42	500.00	0.25	125.00	ARCH
							Review emails from client regarding Melissa's bill.	
KogodD.	10/28/2015	5	A	23	175.00	0.25	43.75	ARCH
							Interoffice meeting with Dan regarding strategy and depositions.	
KogodD.	10/28/2015	9	A	42	300.00	0.75	225.00	ARCH
							Respond to opposing counsel.	
							Follow-up on declaration for Sheldon and Marsha Kogod.	
							Email to opposing counsel regarding extension for opposition to motion to amend.	
							Draft, revise and finalize eleventh supplement.	
							Draft, revise and finalize response to fifth request for production.	
KogodD.	11/02/2015	1	A	9	500.00	0.25	125.00	ARCH
							Review client email.	
KogodD.	11/02/2015	9	A	9	300.00	0.50	150.00	ARCH
							Review emails from client regarding South Shore and insurance.	
							Draft, revise and finalize subpoena duces tecum for South Shore.	
KogodD.	11/03/2015	1	A	3	500.00	0.50	250.00	ARCH
							Call client and opposing counsel regarding pending matters.	
KogodD.	11/03/2015	9	A	76	300.00	1.25	375.00	ARCH
							Review subpoena.	
KogodD.	11/04/2015	9	A	9	300.00	2.50	750.00	ARCH
							Online legal research regarding fraud and breach of fiduciary duty and punitive damages and waste.	
							Review email from opposing counsel regarding quitclaim.	
							Email to client regarding quitclaim.	
							Online legal research regarding fraud and breach of fiduciary duty.	
							Meeting with Dan and expert regarding waste claim.	
							Call opposing counsel regarding extension.	
KogodD.	11/05/2015	9	A	9	300.00	1.50	450.00	ARCH
							Email to opposing counsel regarding extension.	
							Review email from opposing counsel regarding Steiner stipulation and order.	
							Review email from opposing counsel regarding expert reports.	
							Email to opposing counsel regarding expert reports.	
							Online legal research regarding fraud and breach of fiduciary duty.	
KogodD.	11/06/2015	9	A	14	300.00	2.00	600.00	ARCH
							Revise opposition to motion to amend.	
KogodD.	11/09/2015	1	A	9	500.00	0.25	125.00	ARCH
							Review and revise opposition to motion to amend.	
KogodD.	11/09/2015	9	A	14	300.00	5.50	1,650.00	ARCH
							Revise and finalize opposition to motion to amend.	
							Online legal research regarding jurisdiction, punitive damages, equal vs. equitable division.	
							Revise and finalize response to fifth interrogatories.	
							Email to opposing counsel regarding expert report and deadlines.	
KogodD.	11/10/2015	1	A	9	500.00	0.50	250.00	ARCH
							Review discovery responses.	
KogodD.	11/10/2015	9	A	9	300.00	0.75	225.00	ARCH
							Call client regarding discovery.	
							Review fifth request for production and fifth interrogatories from opposing counsel.	
							Email to client regarding response to fifth request for production.	
							Interoffice meeting with Dan regarding response to fifth request for production.	
KogodD.	11/11/2015	1	A	9	500.00	0.25	125.00	ARCH
							Review fifth request for production to note objection in preparation for telephone conference with client.	
KogodD.	11/12/2015	1	A	9	500.00	0.50	250.00	ARCH
							Review emails regarding the Steiner deposition.	
KogodD.	11/12/2015	9	A	9	300.00	1.25	375.00	ARCH
							Call opposing counsel.	
							Review emails from Gilbert regarding bill.	
							Review emails from client regarding Gilbert.	
							Email to client regarding response to fifth interrogatories and Gilbert.	
							Interoffice meeting with Dan regarding fifth interrogatories and Gilbert.	
							Call All American Court Reporters regarding Gabrielle's deposition.	
KogodD.	11/13/2015	9	A	27	300.00	0.50	150.00	ARCH
							Finalize response to fifth interrogatories.	
KogodD.	11/16/2015	1	A	8	500.00	0.25	125.00	ARCH
							Call court reporter regarding Gabrielle's deposition.	
KogodD.	11/16/2015	9	A	8	300.00	3.75	1,125.00	ARCH
							Respond to discovery.	
							Draft, revise and finalize response to fifth request for production.	
							Prepare documents for response to fifth request for production.	
							Review emails from client for discovery response.	
							Email to client regarding response to fifth request for production.	

Detail Fee Transaction File List
LAW OFFICE OF DANIEL MARKS

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
odD.	11/17/2015	1	A	7	500.00	1.00	500.00	ARCH
ogodD.	11/17/2015	9	A	42	300.00	2.00	600.00	ARCH
							Call Pat Murphy regarding documents and notary. Plan and prepare for court.	
							Email to client regarding response to sixth discovery. Email to opposing counsel regarding response to sixth discovery. Review reply regarding motion to amend. Review sixth discovery requests from opposing counsel.	
KogodD.	11/18/2015	1	A	11	500.00	2.00	1,000.00	ARCH
							Court appearance. Review report. Call client.	
KogodD.	11/18/2015	9	A	11	300.00	4.50	1,350.00	ARCH
							Court appearance on motion to amend. Travel to and from court. Review expert report. Draft deficiency letters.	
KogodD.	11/19/2015	1	A	9	500.00	0.50	250.00	ARCH
							Review Gabrielle's discovery responses. Review expert report with Nicole. Revise letters to opposing counsel. Revise order.	
KogodD.	11/19/2015	9	A	8	300.00	3.00	900.00	ARCH
							Draft, revise and finalize deficiency letters regarding second, third and fourth requests. Email to opposing counsel regarding response to sixth discovery.	
KogodD.	11/20/2015	9	A	42	300.00	0.50	150.00	ARCH
							Interoffice meeting with Dan regarding expert report. Email to opposing counsel regarding sixth discovery. Review and respond to client emails regarding discovery.	
KogodD.	11/23/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	11/23/2015	9	A	9	300.00	0.25	75.00	ARCH
							Interoffice meeting with Dan regarding expert report. Review emails regarding discovery. Review email from opposing counsel regarding sixth discovery. Email to client regarding exhibits to sixth discovery.	
KogodD.	11/24/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	11/24/2015	9	A	9	300.00	0.25	75.00	ARCH
							Review stipulation regarding expert. Review emails from client regarding tax return. Review email from opposing counsel regarding stipulation and order on expert reports.	
KogodD.	11/25/2015	1	A	3	500.00	0.75	375.00	ARCH
							Calls with opposing counsel. Call expert. Call client.	
ogodD.	11/25/2015	9	A	97	300.00	1.75	525.00	ARCH
							Interoffice meeting with Dan regarding expert report and depositions. Call with Dan and expert regarding rebuttal. Review their expert report.	
KogodD.	11/30/2015	1	A	3	500.00	0.50	250.00	ARCH
							Call from opposing counsel regarding name on accounts and deposit of check.	
KogodD.	11/30/2015	9	A	9	300.00	0.50	150.00	ARCH
							Review email from Pat regarding appointment. Email to Pat regarding appointment. Interoffice meeting with Dan regarding settlement judges.	
KogodD.	12/01/2015	1	A	3	500.00	1.25	625.00	ARCH
							Call client and opposing counsel regarding bank information and expert report. Call to opposing counsel. Call expert.	
KogodD.	12/01/2015	9	A	3	300.00	0.25	75.00	ARCH
KogodD.	12/01/2015	5	A	14	175.00	0.25	43.75	ARCH
							Call Pat regarding documents. Revise letter to opposing counsel regarding UBS account.	
KogodD.	12/02/2015	1	A	8	500.00	0.50	250.00	ARCH
							Review stipulation and order on expert. Review email from opposing counsel and respond. Call from expert.	
KogodD.	12/02/2015	9	A	42	300.00	0.50	150.00	ARCH
							Review and respond to emails from opposing counsel regarding stipulation and order. Email to Pat regarding documents. Review email from opposing counsel regarding UBS.	
KogodD.	12/02/2015	5	A	42	175.00	0.25	43.75	ARCH
							Email to Garima regarding deposition start time. Revise letter to Garima regarding UBS account and New York depositions. Email to opposing counsel with letter regarding UBS accounts and New York depositions. Email copies to client.	
KogodD.	12/03/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	12/03/2015	9	A	8	300.00	2.00	600.00	ARCH
							Review email and letter from opposing counsel. Draft order from hearing of 11/18/2015. Exchange emails with opposing counsel regarding order from 11/18/2015. Review expert report. Review opposing counsel's response to deficiency. Exchange emails with opposing counsel regarding South Shore subpoena. Email client regarding discovery response.	
KogodD.	12/04/2015	9	A	42	300.00	0.25	75.00	ARCH
KogodD.	12/06/2015	1	A	19	500.00	6.00	3,000.00	ARCH
							Exchange emails with client regarding October order. Meeting with client and expert.	

Detail Fee Transaction File List
LAW OFFICE OF DANIEL MARKS

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
odD.	12/06/2015	9	A	19	300.00	3.25	975.00	ARCH
KogodD.	12/07/2015	1	A	25	500.00	7.00	3,500.00	ARCH
KogodD.	12/07/2015	9	A	8	300.00	8.00	2,400.00	ARCH
							Review client's deposition volume I. Meeting with Dan, client and expert regarding their expert report. Deposition of client. Draft and revise response to sixth interrogatories. Draft and revise response to sixth request for production. Interoffice meeting with Dan regarding discovery response and deposition. Travel from office to deposition. Attend deposition of client day 2. Review email and call expert. Review email client. Review email opposing counsel. Review case law regarding waste. Online legal research regarding community waste. Email to opposing counsel regarding Gehlen, tax refund and spreadsheets. Review email from opposing counsel regarding updated documents. Email to client regarding updated documents and sixth interrogatories.	
KogodD.	12/08/2015	1	A	3	500.00	1.00	500.00	ARCH
KogodD.	12/08/2015	9	A	9	300.00	3.00	900.00	ARCH
							Review emails and texts. Call Gilbert. Review deficiency letter. Review emails from client regarding Gehlen, tax refund and Steiner deposition. REview email from Gilbert regarding Steiner. Emails with Teichner regarding meetings. Call Teichner regarding meetings. Prepare documents for expert. Deposition of Steiner in LA. Travel to and from LA.	
KogodD.	12/09/2015	1	A	9	500.00	0.50	250.00	ARCH
KogodD.	12/09/2015	9	A	9	300.00	1.50	450.00	ARCH
							Calls to Esquire Reporting regarding setting New York depositions. Interoffice meeting with Dan and Nicole. Deposition of Steiner in LA. Travel to and from LA.	
KogodD.	12/10/2015	1	A	25	500.00	12.00	6,000.00	ARCH
KogodD.	12/10/2015	5	A	3	175.00	0.25	43.75	ARCH
odD.	12/10/2015	9	A	25	300.00	12.00	3,600.00	ARCH
KogodD.	12/11/2015	1	A	3	500.00	0.25	125.00	ARCH
KogodD.	12/11/2015	9	A	8	300.00	2.25	675.00	ARCH
							Draft, finalize and e-file deposition notices for Eugene, Cassandra and Stephanie. Draft and finalize stipulation and order regarding New York depositions. Email to opposing counsel regarding New York depositions. Telephone conference with client and expert. Call Dan, client and expert regarding report. Call from opposing counsel. Interoffice meeting with regarding strategy for documents. Research. Call with opposing counsel regarding extension on supplemental report. Email to client regarding missing tax returns. Review emails from client regarding tax returns. Prepare documents for expert. Online legal research regarding community waste.	
KogodD.	12/13/2015	1	A	3	500.00	0.50	250.00	ARCH
KogodD.	12/13/2015	9	A	3	300.00	0.50	150.00	ARCH
KogodD.	12/14/2015	1	A	3	500.00	0.25	125.00	ARCH
							Review email. Call opposing counsel. Call from our expert. Review email from opposing counsel regarding New York depositions. Call Dan and Garima regarding depositions. Interoffice meeting with Dan regarding depositions. Review emails from client regarding tax returns. Online legal research regarding community waste. Review email from opposing counsel. Call our expert. Call opposing counsel. Online legal research regarding community waste. Review emails between experts regarding Excel spreadsheets. Review supplemental expert report. Review annotated report from client. Call Smith regarding depositions and Gehlin.	
KogodD.	12/14/2015	9	A	3	300.00	1.00	300.00	ARCH
							Meeting with Teichner regarding report and motion to compel.	
KogodD.	12/15/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	12/15/2015	9	A	9	300.00	1.00	300.00	ARCH
							Review email from opposing counsel regarding New York depositions. Call Dan and Garima regarding depositions. Interoffice meeting with Dan regarding depositions. Review emails from client regarding tax returns. Online legal research regarding community waste. Review email from opposing counsel. Call our expert. Call opposing counsel. Online legal research regarding community waste. Review emails between experts regarding Excel spreadsheets. Review supplemental expert report. Review annotated report from client. Call Smith regarding depositions and Gehlin.	
KogodD.	12/16/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	12/16/2015	9	A	76	300.00	3.00	900.00	ARCH
							Review annotated report from client. Call Smith regarding depositions and Gehlin.	
KogodD.	12/18/2015	1	A	9	500.00	0.25	125.00	ARCH
KogodD.	12/21/2015	9	A	19	300.00	3.00	900.00	ARCH

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	12/22/2015	9 A	3		300.00	3.25	975.00	ARCH
							Call Dan regarding report, motion to compel, and New York depositions. Call opposing counsel regarding New York depositions. Draft, finalize and e-file amended deposition notices. Email to court reporter regarding New York depositions. Draft stipulation and order regarding New York depositions.	
KogodD.	12/23/2015	9 A	9		300.00	3.00	900.00	ARCH
							Call Dan regarding motion and report. Call expert regarding motion. Draft and revise motion to compel. Draft letter to opposing counsel regarding spreadsheets. Email to Dan regarding letter. Email to Dan and expert regarding motion. Online legal research production regarding experts.	
KogodD.	12/23/2015	1 A	9		500.00	0.75	375.00	ARCH
							Review case law regarding community waste. Review email from expert regarding community waste. Call Dan regarding status. Review expert report.	
KogodD.	12/29/2015	1 A	3		500.00	2.25	1,125.00	ARCH
							Call client and opposing counsel. Call expert. Call from expert regarding documents. Summarize depositions of Mitchell and Dana.	
KogodD.	12/30/2015	1 A	3		500.00	5.00	2,500.00	ARCH
							Review 21st supplement. Telephone conference with expert. Letter to opposing counsel. Review two emails from expert. Summarize Patricia Murphy's deposition. Summarize Sheldon's deposition.	
KogodD.	12/31/2015	1 A	7		500.00	8.00	4,000.00	ARCH
							Review and summarize Dennis Vol. II, Marsha and Gabi's depositions.	
KogodD.	12/31/2015	9 A	9		300.00	1.00	300.00	ARCH
							Review email from opposing counsel regarding order. Call Dan regarding documents for expert. Review emails from expert regarding documents. Review supplemental documents from opposing counsel.	
KogodD.	01/04/2016	1 A	9		500.00	0.25	125.00	ARCH
							Review email from client. Follow up regarding deposition stipulation and motion possible order shortening time.	
KogodD.	01/04/2016	9 A	42		300.00	4.00	1,200.00	ARCH
							Email request to court for video of 11/18 hearing. Email Pat regarding documents. Email client general financial disclosure form. Online legal research regarding community waste. Email client regarding motion. Review email from client regarding motion. Draft ex parte application for order shortening time.	
KogodD.	01/05/2016	1 A	3		500.00	0.25	125.00	ARCH
							Call opposing counsel regarding depositions.	
KogodD.	01/05/2016	9 A	76		300.00	2.75	825.00	ARCH
							Online legal research regarding community waste. Prepare documents for supplement. Revise order from 11/18 hearing. Review video of hearing.	
KogodD.	01/06/2016	1 A	9		500.00	1.50	750.00	ARCH
							Review discovery. Review and summarize Steiner deposition. Review discovery commissioner's report and recommendations. Call from expert.	
KogodD.	01/06/2016	9 A	76		300.00	2.25	675.00	ARCH
							Online legal research regarding community waste. Email to opposing counsel regarding 11/18 order. Email to opposing counsel regarding report and recommendations. Review report and recommendations three times.	
KogodD.	01/07/2016	1 A	3		500.00	2.25	1,125.00	ARCH
							Call from expert. Review and summarize deposition of Nadya K. Call Bob Gehlen.	
KogodD.	01/07/2016	9 A	9		300.00	4.00	1,200.00	ARCH
							Review and revise general financial disclosure form. Research community waste.	
KogodD.	01/08/2016	1 A	9		500.00	4.00	2,000.00	ARCH
							Review and summarize Nadya K's deposition and Dennis Vol I deposition.	
KogodD.	01/08/2016	9 A	9		300.00	3.00	900.00	ARCH
							Review and revise general financial disclosure form. Review and revise marital asset/debt sheet.	
KogodD.	01/11/2016	1 A	9		500.00	4.00	2,000.00	ARCH
							Review community waste cases. Meeting with client. Review time line, answer, general financial disclosure form, meeting expert, reply to discovery motion.	
KogodD.	01/11/2016	6 A	19		175.00	0.25	43.75	ARCH
							Meeting with client to notarize signature.	
KogodD.	01/11/2016	9 A	19		300.00	4.00	1,200.00	ARCH
							Meeting with Dan, expert and client regarding report, discovery and general financial disclosure form. Interoffice meeting with Dan regarding community waste research. Revise order of 11/18.	

Client	Trans Date	Tmr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	01/12/2016	5	A	14	175.00	0.50	87.50	ARCH
							Email to opposing counsel with order.	
							Revise reply in support of motion to compel	
							disco/opposition to counter motion for protective order.	
KogodD.	01/12/2016	5	A	29	175.00	0.25	43.75	ARCH
							Make changes to reply/opposition.	
KogodD.	01/12/2016	9	A	76	300.00	2.00	600.00	ARCH
							Online legal research regarding community waste.	
KogodD.	01/13/2016	3	A	76	300.00	3.00	900.00	ARCH
							Online legal research regarding SEC documents.	
							Print SEC documents for review.	
KogodD.	01/13/2016	1	A	97	500.00	0.25	125.00	ARCH
							Interoffice meeting regarding SEC documents.	
							Finalize reply to motion.	
KogodD.	01/13/2016	9	A	10	300.00	1.00	300.00	ARCH
							Legal research regarding community waste.	
							Draft argument regarding community waste.	
KogodD.	01/14/2016	9	A	10	300.00	4.00	1,200.00	ARCH
							Legal research regarding community waste.	
							Review emails from expert regarding report.	
							Email to expert regarding report.	
							Review and respond to client emails regarding report	
							and recommendations.	
KogodD.	01/15/2016	1	A	11	500.00	2.00	1,000.00	ARCH
							Court appearance regarding discovery.	
							Call expert and client.	
KogodD.	01/15/2016	9	A	3	300.00	4.00	1,200.00	ARCH
							Call with Dan and expert regarding motion to compel.	
							Research community waste.	
							Review and respond to expert's email regarding 2015	
							income.	
							Email client regarding 2015 income.	
							Court appearance on motion to compel.	
							Travel to and from court and office.	
KogodD.	01/18/2016	1	A	3	500.00	0.25	125.00	ARCH
							Call from expert.	
KogodD.	01/18/2016	9	A	3	300.00	0.25	75.00	ARCH
							Call expert regarding 2015 income.	
KogodD.	01/19/2016	1	A	9	500.00	0.25	125.00	ARCH
							Review their designation of expert and	
							counter-designation.	
KogodD.	01/19/2016	9	A	3	300.00	4.75	1,425.00	ARCH
							Call expert regarding bank statements.	
							Revise and finalize response to 7th interrogatories.	
							Revise and finalize response to 7th request for	
							production.	
							Email client regarding approval of 7th interrogatories.	
							REview emails from expert regarding bank statements.	
							Review discovery regarding bank statements for expert.	
							Email to expert regarding bank statements.	
KogodD.	01/20/2016	1	A	3	500.00	0.50	250.00	ARCH
							Call from expert.	
							Review order to show cause.	
							Finalize 7th set of discovery.	
KogodD.	01/20/2016	5	A	8	175.00	0.25	43.75	ARCH
							Draft second supplemental disclosure of expert witness.	
KogodD.	01/20/2016	9	A	57	300.00	1.00	300.00	ARCH
							E-file response to 7th request for production.	
							E-file response to 7th interrogatories.	
							Interoffice meeting with Dan regarding report and	
							motion.	
							Review their motion.	
KogodD.	01/21/2016	1	A	3	500.00	0.25	125.00	ARCH
							Call expert regarding depositions, scheduling.	
							Call client regarding trial date and conflicts.	
KogodD.	01/21/2016	9	A	97	300.00	1.50	450.00	ARCH
							Interoffice meeting with Dan regarding expert report.	
							Research spousal support.	
KogodD.	01/22/2016	1	A	97	500.00	0.50	250.00	ARCH
							Interoffice meeting with Nicole regarding strategy.	
							Review order to show cause.	
KogodD.	01/22/2016	9	A	42	300.00	2.50	750.00	ARCH
							Email to Pat regarding updated statements.	
							Email to Chet regarding stock options.	
							Email to Paul Bleg regarding tax returns.	
							Review draft expert report.	
							Interoffice meeting with Dan regarding expert report and	
							trial strategy.	
							Prepare trial binders.	
KogodD.	01/23/2016	1	A	9	500.00	1.00	500.00	ARCH
							Review report.	
							Opposition to order to show cause.	
KogodD.	01/24/2016	1	A	3	500.00	0.25	125.00	ARCH
							Call expert.	
KogodD.	01/24/2016	9	A	9	300.00	0.50	150.00	ARCH
							Review our expert report.	
							Call Dan regarding report.	
KogodD.	01/25/2016	1	A	3	500.00	0.25	125.00	ARCH
							Two calls with Teichner regarding expert report.	
KogodD.	01/25/2016	5	A	14	175.00	0.50	87.50	ARCH
							Revise opposition to order to show cause.	
KogodD.	01/25/2016	9	A	9	300.00	2.00	600.00	ARCH
							Review email from Pat regarding statements.	
							Email to Pat regarding statements.	
							Interoffice meeting with Dan regarding rebuttal report.	
							Call with Dan and expert regarding report.	
							Research spousal support.	
KogodD.	01/25/2016	9	A	24	300.00	4.00	1,200.00	ARCH
							Prepare timeline.	
							Review our rebuttal report.	
							Draft, finalize and e-file rebuttal disclosure.	
							Interoffice meeting with Dan regarding trial and	
							discovery strategy.	
							Review email from opposing counsel regarding expert	
							depositions.	
KogodD.	01/25/2016	9	A	42	300.00	3.50	1,050.00	ARCH
							Email Chet regarding meeting.	

Detail Fee Transaction File List
LAW OFFICE OF DANIEL MARKS

Client	Trans Date	Tmkr	H P	Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	01/28/2016	1	A	3	500.00	0.50	250.00	ARCH
							Review emails from Chet regarding meeting. Research review articles regarding spousal support. Interoffice meeting with Dan regarding stock options, timeline and trial issues. Calls to our expert and opposition regarding scheduling depositions. Review emails. Review schedule.	
KogodD.	01/27/2016	1	A	3	500.00	0.25	125.00	ARCH
KogodD.	01/28/2016	9	A	97	300.00	4.00	1,200.00	ARCH
							Call expert. Interoffice meeting with Dan regarding timeline, and waste issue. Prepare timeline. Draft timeline. Call from client in preparation for client meeting. Email to Pat regarding canceled checks. Interoffice meeting with Dan regarding trial prep and strategy. Call with Dan and Chet regarding stock options. Review emails from opposing counsel regarding discovery. Email to opposing counsel regarding discovery. Draft and e-file notice of taking of deposition. Email to Melissa regarding Monday phone call.	
KogodD.	01/29/2016	1	A	3	500.00	0.50	250.00	ARCH
KogodD.	01/29/2016	9	A	42	300.00	3.00	900.00	ARCH
							Meeting with client. Review email from client. Review email from opposing counsel regarding expert rebuttal report dates. Interoffice meeting with Dan regarding status and strategy. Plan and prepare for 3 depositions. Legal research regarding spousal support and community waste. Revise opposition to motion regarding joint preliminary injunction. Review expert report for deposition. Email with client regarding realtor issue. Interoffice meeting with Dan regarding trial and New York depositions. Legal research regarding spousal support and community waste. Revise timeline. Plan and prepare for three depositions. Prepare for Joe Leauanae expert deposition. Travel to NY. Email court reporter regarding deposition confirmation. Revise opposition to motion regarding joint preliminary injunction. Legal research regarding support and community waste. Take depositions of Cassandra, Stephanie and Eugene Cioffe. Legal research regarding community waste. Review Teichner questions. Read Joe Leauanae rebuttal report. Travel back to NV. Revise and finalize opposition to motion regarding joint preliminary injunction. Interoffice meeting with Dan regarding trial and deposition of Joe L. Plan and prepare for deposition of Joe L. Call from expert regarding preparation. Review our expert's questions. Take deposition of Joe L. Meet with our expert. Plan and prepare for deposition. Interoffice meeting with Dan regarding strategy and experts. Interoffice meeting with Dan regarding trial issues and expert reports. Prepare opening. Prepare Dennis' direct. Interoffice meeting regarding trial strategy, experts, testimony, exhibits and trial binder. Summarize deposition of Gabrielle Cioffi-Kogod. Prepare cross of Gabby. Trial preparation, prepare exhibit binders. Meeting with Dan and client regarding trial preparation. Draft exhibit list. Interoffice meeting with Dan regarding trial issues. Draft community waste argument.	
KogodD.	01/31/2016	1	A	19	500.00	1.00	500.00	ARCH
KogodD.	02/01/2016	1	P	9	500.00	0.25	125.00	292
KogodD.	02/01/2016	9	P	97	300.00	0.50	150.00	299
KogodD.	02/02/2016	1	P	40	500.00	1.00	500.00	293
KogodD.	02/02/2016	9	P	10	300.00	1.25	375.00	300
KogodD.	02/03/2016	1	P	9	500.00	1.50	750.00	294
KogodD.	02/03/2016	9	P	42	300.00	3.75	1,125.00	301
KogodD.	02/04/2016	1	P	7	500.00	8.00	4,000.00	295
KogodD.	02/04/2016	9	P	42	300.00	2.75	825.00	302
KogodD.	02/05/2016	1	P	25	500.00	4.00	2,000.00	296
KogodD.	02/05/2016	9	P	10	300.00	2.25	675.00	303
KogodD.	02/07/2016	1	P	9	500.00	8.00	4,000.00	297
KogodD.	02/08/2016	9	P	14	300.00	3.50	1,050.00	304
KogodD.	02/08/2016	1	P	40	500.00	3.00	1,500.00	305
KogodD.	02/09/2016	1	P	25	500.00	7.00	3,500.00	306
KogodD.	02/09/2016	9	P	97	300.00	0.75	225.00	307
KogodD.	02/10/2016	9	P	97	300.00	1.00	300.00	308
KogodD.	02/10/2016	1	P	7	500.00	4.00	2,000.00	309
KogodD.	02/11/2016	8	P	30	125.00	4.00	500.00	298
KogodD.	02/11/2016	1	P	24	500.00	4.00	2,000.00	310
KogodD.	02/11/2016	9	P	20	300.00	4.25	1,275.00	311
KogodD.	02/11/2016	9	P	8	300.00	1.00	300.00	312

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
KogodD.	02/12/2016	1	P	24	500.00	5.00	2,500.00	313
KogodD.	02/12/2016	9	P	24	300.00	2.50	750.00	314
							Continue preparing cross of Gabby.	
							Prepare updated financial documents.	
							Draft and e-file 14th supplemental document production.	
							Email to accountant regarding tax authority.	
							Call opposing counsel regarding exhibits and pre-trial.	
							Interoffice meeting with Dan regarding trial.	
KogodD.	02/13/2016	1	P	20	500.00	4.25	2,125.00	315
							Trial preparation.	
							Call client regarding direct examination.	
							Call expert.	
KogodD.	02/13/2016	9	P	14	300.00	5.00	1,500.00	318
							Revise asset and debt sheet.	
							Revise financial disclosure form.	
							Review updated financial documents.	
							Email to Pat and client regarding updated information.	
							Interoffice meeting with Dan regarding trial.	
KogodD.	02/14/2016	1	P	24	500.00	1.00	500.00	316
							Prepare deposition sections.	
							Re-do opening.	
							Prepare expert testimony.	
KogodD.	02/15/2016	1	P	19	500.00	9.00	4,500.00	317
							Meeting with client.	
							Prepare for trial.	
KogodD.	02/15/2016	9	P	19	300.00	9.25	2,775.00	319
							Meeting with client and Dan regarding trial.	
							Revise asset and debt sheet.	
							Revise financial disclosure form.	
							Review documents for asset and debt sheet.	
							Email to Pat regarding tax information.	
KogodD.	02/16/2016	1	P	9	500.00	3.00	1,500.00	320
							Review deposition of Joe L.	
							Call our expert regarding his deposition.	
							Interoffice meeting regarding excluding Joe L. testimony.	
KogodD.	02/16/2016	9	P	14	300.00	4.50	1,350.00	321
							Revise pre-trial memorandum.	
							Finalize and e-file financial disclosure form.	
							Revise asset and debt sheet.	
							Draft marital balance sheet.	
							Email to opposing counsel regarding updated appraisals.	
							Interoffice meeting with Dan regarding strategy.	
KogodD.	02/16/2016	5	P	42	175.00	0.25	43.75	322
KogodD.	02/17/2016	1	P	11	500.00	5.50	2,750.00	323
							Email to opposing counsel regarding witnesses.	
							Court appearance on order to show cause.	
							Deposition of Richard Teichner.	
							Call client.	
							Interoffice meeting regarding strategy.	
KogodD.	02/17/2016	9	P	14	300.00	5.00	1,500.00	324
							Revise pre-trial memo.	
							Review updated appraisals.	
							Call client regarding appraisals.	
							Call appraiser regarding update.	
							Email to client regarding appraisals.	
							Interoffice meeting with Dan regarding strategy.	
KogodD.	02/17/2016	5	P	42	175.00	0.25	43.75	326
							Interoffice meeting with Dan.	
							Email to client and Pat regarding Attanasio's bill and wiring instructions.	
KogodD.	02/18/2016	9	P	14	300.00	7.00	2,100.00	325
							Revise pre-trial memo.	
							Interoffice meeting with Dan regarding strategy.	
							Email to opposing counsel regarding marital balance sheet and appraisals.	
							Review emails from appraiser.	
							Emails with client regarding cars and other values.	
							Revise asset and debt sheet.	
KogodD.	02/19/2016	1	P	20	500.00	3.00	1,500.00	327
							Trial preparation.	
							Review motion in limine.	
							Review pre-trial statement.	
							Revise Gabby's cross, expert testimony, and client testimony.	
KogodD.	02/19/2016	9	P	14	300.00	6.25	1,875.00	328
							Revise, finalize and e-file pre-trial memorandum.	
							Interoffice meeting with Dan regarding strategy.	
KogodD.	02/20/2016	1	P	20	500.00	5.00	2,500.00	329
							Trial preparation.	
							Meeting with client.	
							Prepare direct testimony.	
KogodD.	02/20/2016	9	P	14	300.00	4.00	1,200.00	330
							Revise asset and debt sheet.	
							Revise marital balance sheet.	
							Revise time line.	
							Meeting with Dan and client regarding trial.	
KogodD.	02/21/2016	1	P	20	500.00	6.00	3,000.00	331
							Trial preparation.	
							Meeting with client.	
							Prepare opening and direct testimony.	
odD.	02/21/2016	9	P	14	300.00	3.25	975.00	332
							Revise and finalize asset and debt sheet.	
							Revise and finalize marital balance sheet.	
							Revise and finalize time line.	
							Meeting with Dan and client regarding trial preparation.	
KogodD.	02/22/2016	5	P	42	175.00	0.25	43.75	333
KogodD.	02/23/2016	5	P	14	175.00	1.00	175.00	334
							Finalize and email bullet point opening to client.	
							Interoffice meeting with Nicole regarding exhibit lists.	

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Hours to Bill	Amount	Ref #
Client ID KogodD. Kogod, Dennis								
							Compare exhibit lists for Dennis and Gabby testimony to master exhibit list. Revise and re-calibrate exhibit numbers to match up with master exhibit list.	
KogodD.	02/23/2016	1	P	1	500.00	10.00	5,000.00	Trial prep. 335
KogodD.	02/23/2016	9	P	1	300.00	10.00	3,000.00	Trial. 336
KogodD.	02/24/2016	1	P	1	500.00	10.00	5,000.00	Trial prep. 337
KogodD.	02/24/2016	9	P	1	300.00	10.00	3,000.00	Trial day 2. 338
KogodD.	02/25/2016	1	P	1	500.00	10.00	5,000.00	Trial prep. 339
KogodD.	02/25/2016	9	P	1	300.00	10.00	3,000.00	Trial day 3. 340
Total for Client ID KogodD. Billable 706.00 266,231.25 Kogod, Dennis Divorce, Gabby								
GRAND TOTALS								
					Billable	706.00	266,231.25	

EXHIBIT “B”

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Rate	Amount	Ref #
Client ID KogodD. Kogod, Dennis							
KogodD.	07/13/2015	1	A	81		3.50 E-Filing Fee - substitution of attorneys - e-file ID 7175705.	ARCH
KogodD.	07/17/2015	1	A	51		4,139.02 Photocopy charges - QUIVX Invoice No. 89934	ARCH
KogodD.	07/23/2015	1	A	51		23.78 Photocopy charges - QUIVX Invoice No. 89951.	ARCH
KogodD.	07/29/2015	1	A	51		544.94 Photocopy charges - QUIVX Invoice No. 89976.	ARCH
KogodD.	07/29/2015	1	A	51		811.46 Photocopy charges - QUIVX Invoice No. 89977.	ARCH
KogodD.	07/31/2015	1	A	71		47.00 Processor fee - Legal Wings invoice no. 465038 - deliver receipt of copy for disc	ARCH
KogodD.	08/03/2015	1	A	81		3.50 E-Filing Fee - motion for protective order - e-file ID 7247648	ARCH
KogodD.	08/04/2015	1	A	81		3.50 E-Filing Fee - errata to motion for protective order - e-file ID 7253588	ARCH
KogodD.	08/04/2015	1	A	81		3.50 E-Filing Fee - ex parte application for order shortening time - e-file ID 7253648	ARCH
KogodD.	08/10/2015	1	A	81		3.50 E-Filing Fee - notice of entry of order - e-file ID 7272955	ARCH
KogodD.	08/13/2015	1	A	81		3.50 E-Filing Fee - stipulation and order to vacate hearing - e-file ID 7286511	ARCH
KogodD.	08/14/2015	1	A	81		3.50 E-Filing Fee - notice of entry of order to vacate hearing - e-file ID 7291326	ARCH
KogodD.	09/08/2015	1	A	54		984.00 Travel expense - airfare for Dan and Nicole trip to LA September 11, 2015 for deposition of Nadia Khapsalis.	ARCH
KogodD.	09/11/2015	1	A	54		22.00 Travel expense - airport parking for Dan and Nicole trip to LA September 11, 2015 for deposition of Nadia Khapsalis.	ARCH
KogodD.	09/14/2015	1	A	81		3.50 E-Filing Fee - motion for order to show cause - e-file ID 7384852	ARCH
KogodD.	09/16/2015	1	A	81		3.50 E-Filing Fee - ex parte application for order shortening time - e-file ID 7391397	ARCH
KogodD.	09/17/2015	1	A	81		3.50 E-Filing Fee - order rescheduling hearing time - e-file ID 7398063	ARCH
KogodD.	09/18/2015	1	A	81		3.50 E-Filing Fee - notice of entry of order - e-file ID 7400688	ARCH
KogodD.	09/25/2015	1	A	54		164.00 Travel expense - airfare for Dan and Nicole trip to LA September 28, 2015 for deposition of Sheldon, Marsha, Mitchell and Dana.	ARCH
KogodD.	09/25/2015	1	A	54		57.39 Travel expense - car rental during LA trip for depositions of Sheldon, Marsha, Mitchell and Dana	ARCH
KogodD.	09/25/2015	1	A	54		277.67 Travel expense - Hotel Palomar room for Dan during LA trip for depositions of Sheldon, Marsha, Mitchell and Dana.	ARCH
KogodD.	09/25/2015	1	A	54		277.67 Travel expense - Hotel Palomar room for Nicole during LA trip for depositions of Sheldon, Marsha, Mitchell and Dana.	ARCH
KogodD.	09/29/2015	1	A	77		386.55 Transcription fees - Western Reporting Services invoice no. 49802 - deposition of Patricia Murphy	ARCH
KogodD.	09/29/2015	1	A	77		1,585.90 Transcription fees - Veritext Legal Solutions invoice no. CA2434587 - deposition of Nadyane Khapsalis	ARCH
KogodD.	10/02/2015	1	A	77		619.75 Transcription fees - Veritext Legal Solutions invoice number CA2438835, video deposition of Nadyane Khapsalis	ARCH
KogodD.	10/09/2015	1	A	51		171.60 Photocopy charges - QUIVX invoice number 90395, ship date 08/24/2015, paid 10/09/2015.	ARCH
KogodD.	10/09/2015	1	A	51		550.23 Photocopy charges - QUIVX invoice number 90371, ship date 08/13/2015, paid 10/09/2015.	ARCH
KogodD.	10/12/2015	1	A	81		3.50 E-Filing Fee - reply in support of motion for order to show cause - e-file ID 7478472	ARCH
KogodD.	10/14/2015	1	A	77		900.50 Transcription fees - Veritext Legal Solutions invoice no. CA2446436 - job date 9/26/2015 depositions of Marsha and Sheldon Kogod	ARCH
KogodD.	10/15/2015	1	A	77		996.30 Transcription fees - Veritext Legal Solutions invoice number CA2448660, depositions of Dana and Mitchell Kogod.	ARCH
KogodD.	10/15/2015	1	A	77		996.30 Transcription fees - Veritext Legal Solutions invoice no. CA2448660 - job date 09/26/2015 depositions of Dana and Mitchell Kogod	ARCH
KogodD.	10/28/2015	1	A	81		3.50 E-Filing Fee - declaration of Sheldon Kogod - e-file ID 7534447	ARCH
KogodD.	10/28/2015	1	A	81		3.50 E-Filing Fee - declaration of Marsha Kogod - e-file ID 7534477	ARCH
KogodD.	10/30/2015	1	A	51		125.66 Photocopy charges - QUIVX invoice no. 90492 - job date 09/11/2015	ARCH
KogodD.	10/31/2015	1	A	51		102.61 Photocopy charges - QUIVX invoice no. 90785 job date 10/22/2015	ARCH
KogodD.	11/06/2015	1	A	77		1,004.20 Transcription fees - Western Reporting Service invoice no. 49765 - job date 10/23/15 deposition of client.	ARCH
KogodD.	11/10/2015	1	A	81		3.50 E-Filing Fee - opposition to motion for leave to file amended complaint - e-file ID 7571965.	ARCH
KogodD.	11/13/2015	1	A	77		2,399.50 Transcription fees - All American Court Reporters invoice no. 1098074 - job date 10/24/15 deposition of Gabrielle.	ARCH
KogodD.	11/19/2015	1	A	71		65.00 Processor fee - Legal Wings invoice no. 474059 - service of deposition subpoena on South Shore.	ARCH
KogodD.	11/25/2015	1	A	54		433.92 Travel expense - Southwest Airline reservations for Dan and Nicole trip to LA on 12/10/15.	ARCH
KogodD.	12/01/2015	1	A	54		303.15 (Daniel Marks Business Account Statement, December 1, 2015) Additional travel expenses during trip to LA on September 11, 2015, for deposition of Nadia Khapsalis: Le Pain Quotidien Beverly Hills CA - 50.51 Doma Beverly Hills CA - 72.31 T1 CPK LAX - 35.27 Beverly Hills Cab - 47.50 Fred's Beverly Hills - 35.52 United Taxi - 62.04	ARCH
KogodD.	12/01/2015	1	A	54		360.52 (Daniel Marks Business Account Statement, December 1, 2015) Additional travel expenses during trip to LA on September 25-28, 2015, for depositions of Sheldon, Marsha, Mitchell and Dana: Hotel Palomar (9/28/2015) - 333.46 Le Pain Quotidien Beverly Hills - 13.94	ARCH

Client	Trans Date	Tm	H P	Task Code	Rate	Amount	Ref #
Client ID KogodD. Kogod, Dennis							
odD.	12/03/2015	1	A	81		Le Pain Quotidian Beverly Hills - 13.12	
godD.	12/07/2015	1	A	71	3.50	E-Filing Fee - proof of service - E-file ID 7639396	ARCH
					32.00	Processor fee - Legal Wings invoice no. 476852 delivery of stipulation and order.	ARCH
KogodD.	12/10/2015	1	A	54	18.00	Travel expense - parking at McCarran for Nicole.	ARCH
KogodD.	12/10/2015	1	A	54	18.00	Travel expense - parking at McCarran for Dan.	ARCH
KogodD.	12/11/2015	1	A	54	375.51	Travel expense - American Airlines reservation for Nicole trip to New York 12/25-30/2015.	ARCH
KogodD.	12/11/2015	1	A	54	348.20	Travel expense - American Airlines reservation for Dan trip to New York 12/25-30/2015.	ARCH
KogodD.	12/23/2015	1	A	81	3.50	E-Filing Fee - motion to compel discovery - e-file ID 7702668	ARCH
KogodD.	12/28/2015	1	A	77	598.40	Transcription fees - Western Reporting Services invoice no. 49903 - video deposition of Dennis Kogod Vol. 2.	ARCH
KogodD.	12/29/2015	1	A	51	303.91	Photocopy charges - QUIVX invoice no. 91266 - job date 12/15/2015	ARCH
KogodD.	12/29/2015	1	A	51	201.98	Photocopy charges - QUIVX invoice no. 91268 - job date 12/29/2015	ARCH
KogodD.	01/04/2016	1	A	81	3.50	E-Filing Fee - ex parte application order shortening time - e-file ID 7727801	ARCH
KogodD.	01/05/2016	1	A	77	12.00	Video of hearing.	ARCH
KogodD.	01/05/2016	1	A	81	3.50	E-Filing Fee - order shortening time - e-file ID 7732850	ARCH
KogodD.	01/08/2016	1	A	81	3.50	E-Filing Fee - notice of entry of order shortening time - e-file ID 7735216	ARCH
KogodD.	01/11/2016	1	A	77	10.00	Transcription fees - Western Reporting Services invoice no. 49927 - word Index of deposition of Dennis Kogod, Vol 1 and Vol 2.	ARCH
KogodD.	01/13/2016	1	A	81	3.50	E-Filing Fee - reply in support of motion to compel discovery - e-file ID 7762220	ARCH
KogodD.	01/16/2016	1	A	77	699.35	Transcription fees - Veritext invoice no. CA2511975 - transcript of deposition of Jennifer Steiner - job date 12/28/15.	ARCH
KogodD.	01/16/2016	1	A	77	347.50	Transcription fees - Veritext invoice no. CA2515919 - video processing - deposition of Jennifer Steiner - job date 12/10/15.	ARCH
KogodD.	01/18/2016	1	A	51	337.86	Photocopy charges - QUIVX invoice no. 91463 - job date 01/08/16.	ARCH
KogodD.	01/18/2016	1	A	51	0.00	Photocopy charges - QUIVX invoice no. 91472 - job date 01/18/16.	ARCH
KogodD.	01/20/2016	1	A	81	3.50	E-Filing Fee - order from hearing of 11/18/15 - e-file ID 7781536	ARCH
KogodD.	01/22/2016	1	A	81	3.50	E-Filing Fee - notice of entry of order from hearing of 11/18/15 - e-file ID 7791310	ARCH
KogodD.	02/04/2016	1	P	77	25.00	Transcription fees - Western Reporting Services invoice no. 50049 - condensed copy of Dennis Kogod depositions Vol 1 and Vol 1.	65
KogodD.	02/04/2016	1	P	54	72.84	Travel expense - taxi from JFK Airport	67
godD.	02/05/2016	1	P	54	10.80	Travel expense - taxi in NYC.	70
godD.	02/05/2016	1	P	77	1,515.50	Transcription fees - Esquire invoice no. INV0696073 - job date 02/05/2016 - depositions of Eugene, Cassandra and Stephanie Cioffi.	71
KogodD.	02/07/2016	1	P	54	70.00	Travel expense - taxi from NJ City to JFK Airport	86
KogodD.	02/09/2016	1	P	77	1,555.00	Transcription fees - All American Court Reporters invoice no. 1100239 - job date 02/09/2016 - deposition of Joe Leauanae.	88
KogodD.	02/17/2016	1	P	77	436.80	Transcription fees - Western Reporting Services invoice no. 50098 - job date 02/17/2016 - deposition of Richard Teichner.	89

Total for Client ID KogodD. 25,399.75 Kogod, Dennis
02/05/2016

GRAND TOTALS

Billable 25,399.75

EXHIBIT “C”

Detail Payment Transaction File List
LAW OFFICE OF DANIEL MARKS

Client	Trans Date	Tmkr	H P	Tcode/ Task Code	Stmnt # Rate	Amount	Ref #
Client ID KogodD. Kogod, Dennis							
KogodD.	07/13/2015		A	90		5,000.00 RETAINER	ARCH
odD.	08/10/2015		A	90		13,213.45 Payment - wire transfer	ARCH
odD.	09/08/2015		A	90		11,748.00 Payment - wire transfer	ARCH
KogodD.	10/13/2015		A	90		44,454.00 Payment - wire transfer	ARCH
KogodD.	11/16/2015		A	90		39,212.38 Payment - wire transfer	ARCH
KogodD.	12/14/2015		A	90		17,456.12 Payment - wire transfer	ARCH
KogodD.	01/28/2016		A	90		40,447.00 Payment - wire transfer	ARCH
KogodD.	02/25/2016		P	90		30,034.86 Payment - wire transfer	ARCH 8

Total for Client ID KogodD.	Payments	201,563.81	Kogod, Dennis
			Charged - Hourly

GRAND TOTALS			
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Payments	201,563.81
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JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
02/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 11930

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/22/2010	JJJ	Initial conference with new client, Dennis Kogod [REDACTED]	550.00	1.60	880.00
02/03/2010	JJJ	Fee agreement revised; [REDACTED]		1.00	N/C
	J.J. JIMMERSON			1.60	880.00
01/22/2010	SMG	Initial consultation with client	375.00	1.50	562.50
01/26/2010	SMG	Emailed [REDACTED]	375.00	0.20	75.00
02/09/2010	SMG	Prepare Complaint for Divorce	375.00	1.50	562.50
	SMG	Prepare Summons	375.00	0.50	187.50
	SMG	Prepare Joint Preliminary Injunction	375.00	0.50	187.50
	SMG	Emailed client regarding meeting and to review Complaint for Divorce.	375.00	0.20	75.00
02/18/2010	SMG	Finalized complaint for divorce, summons, and Joint Preliminary Injunction. Reviewed and analyzed stock option awards in preparation for meeting with client. Traveled to [REDACTED]			
		[REDACTED] Reviewed Complaint with client and discussed.	375.00	3.40	1,275.00
	SHAWN M GOLDSTEIN			7.80	2,925.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2010		9.40	3,805.00
		Total Non-Billable Hours		1.00	

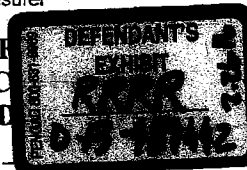
TIMEKEEPER
J.J. JIMMERSON
SHAWN M GOLDSTEIN

RECAPITULATION

Title	HOURS	HOURLY RATE	TOTAL
ATTORNEY	1.60	\$550.00	\$880.00
ASSOCIATE 2	7.80	375.00	2,925.00

02/18/2010 Filing fees for Complaint at the Clark County Treasurer 289.00
TOTAL ADVANCES 289.00

MARKED BY
IDENTIFICATION
PROPOSED
CASE NO.



DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
02/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 11930

	TOTAL CURRENT WORK	4,094.00
01/22/2010	Payment received for consultation fee. Thank you. Check # 242	-750.00
02/19/2010	Transfer of funds from Trust account for work statement 2/21/10	-3,344.00
	TOTAL PAYMENTS	-4,094.00
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$15,000.00
02/19/2010	Transfer of funds for work statement 2/21/10	-3,344.00
	CLOSING BALANCE	<u>\$11,656.00</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
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DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 12333

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/23/2010	SMG	E-mailed client		0.20	N/C
03/10/2010	SMG	Finalized Motion to Seal, Order and Affidavit in support thereof. Filed Complaint. SHAWN M GOLDSTEIN	375.00	0.90 0.90	337.50 337.50
FOR CURRENT SERVICES RENDERED THROUGH 03/20/2010				0.90	337.50
Total Non-Billable Hours				0.20	

TIMEKEEPER		RECAPITULATION	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN		Title			
		ASSOCIATE 2	0.90	\$375.00	\$337.50
TOTAL CURRENT WORK					337.50
03/20/2010	Transfer of funds from Trust account for work statement 3/21/10				-337.50
BALANCE DUE					<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$11,656.00
03/20/2010	Transfer of fund for work statement 3/21/10.	-337.50
	CLOSING BALANCE	<u>\$11,318.50</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
03/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 12333

Finance charge assessed after 30 days.
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STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

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DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 04/21/2010
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 12491

ADV. GABRIELLE KOGOD

			Rate	HOURS	
03/22/2010	SMG	Reviewed and analyzed email from [REDACTED]	375.00	0.20	75.00
03/25/2010	SMG	Reviewed voice mail message from [REDACTED] Conference with [REDACTED]	375.00	0.30	112.50
04/05/2010	SMG	Emailed [REDACTED] Reviewed and responded to email from [REDACTED]	375.00	0.20	75.00
04/13/2010	SMG	Reviewed and responded to [REDACTED]	375.00	0.20	75.00
04/19/2010	SMG	Reviewed and responded to [REDACTED] SHAWN M GOLDSTEIN	375.00	0.20 1.10	75.00 412.50
FOR CURRENT SERVICES RENDERED THROUGH 04/20/2010				1.10	412.50

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	1.10	\$375.00
TOTAL CURRENT WORK				412.50
04/20/2010	Transfer of funds from Trust account for work statement 4/21/10			-412.50
BALANCE DUE				<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS
 OPENING BALANCE \$11,318.50

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
04/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 12491

04/20/2010 - Transfer of fund for work statement
4/21/2010
CLOSING BALANCE

-412.50
\$10,906.00

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 12749

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$10,906.00
CLOSING BALANCE	\$10,906.00

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
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Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 13105

ADV. GABRIELLE KOGOD

			Rate	HOURS	
06/11/2010	SMG	Reviewed and analyzed email from [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 06/21/2010		0.20	75.00

		RECAPITULATION			
TIMEKEEPER		Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.20	\$375.00	\$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
		TOTAL CURRENT WORK			76.13
06/20/2010		Transfer of funds from Trust account for work statement 06/21/2010			-76.13
		BALANCE DUE			\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,906.00
06/20/2010	Transfer of fund for work statement	
06/21/2010		-76.13
	CLOSING BALANCE	\$10,829.87

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 13261

ADV. GABRIELLE KOGOD

			Rate	HOURS	
06/25/2010	SMG	Reviewed and analyzed email from [REDACTED]	375.00	0.20	75.00
07/12/2010	SMG	Phone conference with [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 07/20/2010		0.40	150.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.40	\$375.00
				TOTAL
				150.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		2.25
		TOTAL CURRENT WORK		152.25
07/20/2010		Transfer of funds from Trust account for work statement 7/21/10		-152.25
		BALANCE DUE		\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,829.87
07/20/2010	Transfer for work statement 7/21/10	-152.25
	CLOSING BALANCE	\$10,677.62

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

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 Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 08/21/2010
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 13636

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/04/2010	SMG	Emailed [REDACTED]	375.00	0.20	75.00
08/05/2010	SMG	Reviewed and analyzed email from [REDACTED]			
		[REDACTED]	375.00	0.40	150.00
		SHAWN M GOLDSTEIN		0.60	225.00
		FOR CURRENT SERVICES RENDERED THROUGH 08/20/2010		0.60	225.00

TIMEKEEPER		RECAPITULATION		
	Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.60	\$375.00	\$225.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			3.38
	TOTAL CURRENT WORK			228.38
08/20/2010	Transfer of funds from Trust account for work statement 08/21/2010			-228.38
	BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,677.62
08/20/2010	Transfer of funds for work statement 08/21/2010	-228.38
	CLOSING BALANCE	<u>\$10,449.24</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

08/21/2010

ACCOUNT NO: 5420-01M

STATEMENT NO: 13636

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 13900

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/24/2010	SMG	Reviewed and responded to email from [REDACTED]	375.00	0.20	75.00
08/25/2010	SMG	Reviewed and responded to multiple emails from [REDACTED]	375.00	0.50	187.50
09/09/2010	SMG	Emailed [REDACTED]	375.00	0.20	75.00
09/15/2010	SMG	Emailed client Financial Disclosure Form.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		1.10	412.50
		FOR CURRENT SERVICES RENDERED THROUGH 09/20/2010		1.10	412.50

TIMEKEEPER
SHAWN M GOLDSTEIN

RECAPITULATION
Title
ASSOCIATE 2

HOURS HOURLY RATE
1.10 \$375.00

TOTAL
\$412.50

1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.) 6.19

TOTAL CURRENT WORK 418.69

BALANCE DUE \$418.69

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE \$10,449.24
CLOSING BALANCE \$10,449.24

Please Remit

\$418.69

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
09/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 13900

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C..

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

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Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 14009

ADV. GABRIELLE KOGOD

	PREVIOUS BALANCE	\$418.69
10/20/2010	Transfer of funds from Trust account work statement 10/21/2010	-418.69
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,449.24
10/20/2010	Transfer of fund for work statement 10/21/2010	-418.69
	CLOSING BALANCE	<u>\$10,030.55</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
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DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
11/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 14182

ADV. GABRIELLE KOGOD

			Rate	HOURS	
11/02/2010	SMG	Reviewed and responded to [REDACTED]	375.00	0.20	75.00
11/03/2010	SMG	Reviewed and responded to email from [REDACTED]	375.00	0.20	75.00
	SMG	Reviewed email response from [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.60	225.00
		FOR CURRENT SERVICES RENDERED THROUGH 11/20/2010		0.60	225.00

TIMEKEEPER		RECAPITULATION			
		Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.60	\$375.00	\$225.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			3.38
		TOTAL CURRENT WORK			228.38
11/20/2010		Transfer of funds from Trust account for work statement 11/21/10.			-228.38
		BALANCE DUE			\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,030.55
11/20/2010	Transfer of fund for work statement 11/21/10.	-228.38
	CLOSING BALANCE	\$9,802.17

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
11/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 14182

Finance charge assessed after 30 days.
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9716 Oak Pass Road
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PAGE: 1
12/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 14356

ADV. GABRIELLE KOGOD

			Rate	HOURS	
12/02/2010	SMG	Reviewed email from [REDACTED]	375.00	0.20	75.00
12/06/2010	SMG	Reviewed email from [REDACTED]	375.00	0.20	75.00
12/07/2010	SMG	Emailed [REDACTED]	375.00	0.20	75.00
12/08/2010	SMG	Conference with [REDACTED] Discussion re: [REDACTED] [REDACTED] Emailed [REDACTED]	375.00	1.80	675.00
		SHAWN M GOLDSTEIN		2.40	900.00
		FOR CURRENT SERVICES RENDERED THROUGH 12/20/2010		2.40	900.00

		RECAPITULATION			
TIMEKEEPER		Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN		ASSOCIATE 2	2.40	\$375.00	\$900.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			13.50
		TOTAL CURRENT WORK			913.50
12/20/2010		Transfer of funds from Trust account for work statement 12/21/10.			-913.50
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$9,802.17
12/20/2010	Transfer of fund for work statement	
12/21/2010		-913.50

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
12/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 14356

CLOSING BALANCE

\$8,888.67

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
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DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 01/21/2011
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 14727

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/12/2011	SMG Emailed	[REDACTED]	375.00	0.20	75.00
01/13/2011	SMG Reviewed email from	[REDACTED]	375.00	0.20	75.00
	SHAWN M GOLDSTEIN			0.40	150.00
	FOR CURRENT SERVICES RENDERED THROUGH 01/20/2011			0.40	150.00

TIMEKEEPER		RECAPITULATION		
	Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.40	\$375.00	\$150.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
	TOTAL CURRENT WORK			152.25
01/20/2011	Transfer of funds from Trust account for work statement 1/21/11			-152.25
	BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$8,888.67
01/20/2011	Transfer of fund for work statement 1/21/11	-152.25
	CLOSING BALANCE	<u>\$8,736.42</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

01/21/2011

ACCOUNT NO: 5420-01M

STATEMENT NO: 14727

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
02/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 15013

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/18/2011	SMG	Reviewed and responded to [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2011		0.20	75.00

		RECAPITULATION			
	TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
		TOTAL CURRENT WORK			76.13
02/20/2011		Transfer of funds from Trust account for work statement 2/21/11			-76.13
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$8,736.42
02/20/2011	Transfer of fund for work statement 02/21/11	-76.13
	CLOSING BALANCE	<u>\$8,660.29</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 15198

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/23/2011	SMG	Reviewed notice of dismissal. Emailed [REDACTED]	375.00	0.30	112.50
		SHAWN M GOLDSTEIN		0.30	112.50
		FOR CURRENT SERVICES RENDERED THROUGH 03/20/2011		0.30	112.50

		RECAPITULATION			
<u>TIMEKEEPER</u>		<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.30	\$375.00	\$112.50
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.69
		TOTAL CURRENT WORK			114.19
03/20/2011		Transfer of funds from Trust account for work statement 3/21/11			-114.19
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$8,660.29
03/20/2011	Transfer of fund for work statement 3/21/11	-114.19
	CLOSING BALANCE	\$8,546.10

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
04/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 15473

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$8,546.10
CLOSING BALANCE	\$8,546.10

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 15763

ADV. GABRIELLE KOGOD

			Rate	HOURS	
05/16/2011	SMG	Multiple emails to and from [REDACTED]			
		[REDACTED]	375.00	0.20	0.00
		SHAWN M GOLDSTEIN		0.20	0.00
		FOR CURRENT SERVICES RENDERED THROUGH 05/20/2011		0.20	0.00

TIMEKEEPER
SHAWN M GOLDSTEIN

RECAPITULATION
Title
ASSOCIATE 2

HOURS HOURLY RATE
0.20 \$0.00

TOTAL
\$0.00

BALANCE DUE

\$0.00

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$8,546.10
CLOSING BALANCE	\$8,546.10

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 06/21/2011
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 16181

ADV. GABRIELLE KOGOD

			Rate	HOURS	
05/25/2011	JJJ	Telephone conference with [REDACTED]	550.00	0.50	275.00
		J.J. JIMMERSON		0.50	275.00
05/23/2011	SMG	Reviewed and responded to email from [REDACTED]	375.00	0.20	75.00
05/25/2011	SMG	Phone conference with [REDACTED]	375.00	0.50	187.50
	SMG	Reviewed and responded to email [REDACTED]	375.00	0.20	75.00
06/01/2011	SMG	Reviewed Financial Disclosure Form. Email to [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		1.10	412.50
FOR CURRENT SERVICES RENDERED THROUGH 06/20/2011				1.60	687.50

TIMEKEEPER		RECAPITULATION		HOURS	HOURLY RATE	TOTAL
		Title				
J.J. JIMMERSON		ATTORNEY		0.50	\$550.00	\$275.00
SHAWN M GOLDSTEIN		ASSOCIATE 2		1.10	375.00	412.50
1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)						10.31
TOTAL CURRENT WORK						697.81
06/20/2011	Transfer of funds from Trust account for work statement 06/21/2011					-697.81
BALANCE DUE						<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE \$8,546.10

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

06/21/2011

ACCOUNT NO: 5420-01M
STATEMENT NO: 16181

06/20/2011 Transfer of fund for work statement
06/21/2011
CLOSING BALANCE

-697.81
\$7,848.29

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 16471

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,848.29
CLOSING BALANCE	\$7,848.29

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
08/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 16759

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,848.29
CLOSING BALANCE	\$7,848.29

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 16802

ADV. GABRIELLE KOGOD

			Rate	HOURS	
09/02/2011	SMG	E-mail from [REDACTED]			
		SHAWN M GOLDSTEIN	375.00	0.20	75.00
				0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 09/20/2011		0.20	75.00

		RECAPITULATION			
	<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
		TOTAL CURRENT WORK			76.13
09/20/2011		Transfer of funds from Trust account for work statement 9/21/11			-76.13
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$7,848.29
09/20/2011	Transfer of fund for work statement 9/21/11	-76.13
	CLOSING BALANCE	<u>\$7,772.16</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2011

ACCOUNT NO: 5420-01M
STATEMENT NO: 17099

ADV. GABRIELLE KOGOD

			Rate	HOURS	
09/27/2011	SMG	E-mailed [REDACTED]	375.00	0.20	75.00
10/17/2011	SMG	Reviewed and responded to e-mail from [REDACTED]	375.00	0.20	75.00
		[REDACTED]		0.40	150.00
		SHAWN M GOLDSTEIN			
		FOR CURRENT SERVICES RENDERED THROUGH 10/20/2011		0.40	150.00

TIMEKEEPER	RECAPITULATION	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	Title ASSOCIATE 2	0.40	\$375.00	\$150.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
	TOTAL CURRENT WORK			152.25
	BALANCE DUE			<u>\$152.25</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$152.25

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
11/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 17404

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$152.25
FINANCE CHARGE	0.08
BALANCE DUE	<u>\$152.33</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$152.33</u>
--------------	-----------------

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
12/21/2011

ACCOUNT NO: 5420-01M
STATEMENT NO: 17714

ADV. GABRIELLE KOGOD

			Rate	HOURS	
11/30/2011	SMG	E-mailed [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 12/20/2011		0.20	75.00

	RECAPITULATION			
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
	TOTAL CURRENT WORK			76.13
	PREVIOUS BALANCE			\$152.33
	FINANCE CHARGE			2.25
	BALANCE DUE			<u>\$230.71</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit

\$230.71

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
01/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 18038

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$230.71
FINANCE CHARGE	2.37
BALANCE DUE	<u>\$233.08</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$233.08

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
02/21/2012

ACCOUNT NO: 5420-01M
STATEMENT NO: 18300

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$233.08
FINANCE CHARGE	3.53
BALANCE DUE	<u>\$236.61</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$236.61

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 18622

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$236.61
FINANCE CHARGE	3.33
BALANCE DUE	<u>\$239.94</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$239.94</u>
--------------	-----------------

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
04/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 18979

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$239.94
FINANCE CHARGE	3.62
BALANCE DUE	<u>\$243.56</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$243.56</u>
--------------	-----------------

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 19364

ADV. GABRIELLE KOGOD

			Rate	HOURS	
04/22/2012	SMG	Reviewed and responded to e-mail from [REDACTED]	375.00	0.20	75.00
		SHAWN M. GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 05/20/2012		0.20	75.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M. GOLDSTEIN		ASSOCIATE 2	0.20	\$375.00
				TOTAL
				1.13
				76.13
				\$243.56
				3.55
				\$323.24

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$323.24

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/29/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 19728

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$323.24
FINANCE CHARGE	5.04
BALANCE DUE	<u>\$328.28</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$328.28

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 20155

ADV. GABRIELLE KOGOD

			Rate	HOURS	
07/12/2012	SMG	Emailed [REDACTED]	375.00	0.20	75.00
07/13/2012	SMG	Receipt and review of email from [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 07/20/2012		0.40	150.00

<u>TIMEKEEPER</u>	<u>RECAPITULATION</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	<u>Title</u> ASSOCIATE 2	0.40	\$375.00	\$150.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
	TOTAL CURRENT WORK			152.25
	PREVIOUS BALANCE			\$328.28
	FINANCE CHARGE			3.51
	BALANCE DUE			<u>\$484.04</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit

\$484.04

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
07/21/2012

ACCOUNT NO: 5420-01M
STATEMENT NO: 20155

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
08/27/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 20347

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$484.04
FINANCE CHARGE	6.51
BALANCE DUE	<u>\$490.55</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$490.55</u>
--------------	-----------------

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 20761

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$490.55
FINANCE CHARGE	5.97
BALANCE DUE	<u>\$496.52</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$496.52

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account# Exp:
Amount to credit Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 21097

ADV. GABRIELLE KOGOD

	PREVIOUS BALANCE	\$496.52
10/20/2012	Transfer of funds from Trust account for payment on 10/20/12.	-496.52
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$7,772.16
10/20/2012	Trust Transfer top pay balance on Account	<u>-496.52</u>
	CLOSING BALANCE	\$7,275.64

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.
Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
11/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 21379

ADV. GABRIELLE KOGOD

			Rate	HOURS	
10/21/2012	SMG	Multiple text messages to and from [REDACTED]	375.00	1.00	375.00
10/22/2012	SMG	Telephone conference with [REDACTED]	375.00	0.50	187.50
10/23/2012	SMG	Conference with [REDACTED]	375.00	0.50	187.50
11/15/2012	SMG	Reviewed and responded to emails from [REDACTED]	375.00	0.50	187.50
		SHAWN M GOLDSTEIN		2.50	937.50
		FOR CURRENT SERVICES RENDERED THROUGH 11/20/2012		2.50	937.50

		RECAPITULATION			
	TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	2.50	\$375.00	\$937.50
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			14.06
		TOTAL CURRENT WORK			951.56
11/20/2012		Transfer of funds from Trust account.			-951.56
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$7,275.64
11/20/2012	Transfer of funds to operating	-951.56

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
11/21/2012

ACCOUNT NO: 5420-01M
STATEMENT NO: 21379

CLOSING BALANCE

\$6,324.08

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

07219

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
12/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 454684

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
01/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 555195

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
02/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 555646

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/12/2013	SMG	Receipt and review of email from [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2013		0.20	75.00

TIMEKEEPER		RECAPITULATION		
	SHAWN M GOLDSTEIN	Title	HOURS	HOURLY RATE
		ASSOCIATE 2	0.20	\$375.00
				TOTAL \$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		1.13
		TOTAL CURRENT WORK		76.13
		BALANCE DUE		<u>\$76.13</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Please Remit \$76.13

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2013

ACCOUNT NO: 5420-01M
STATEMENT NO: 556051

ADV. GABRIELLE KOGOD

			Rate	HOURS	
03/28/2013	SMG	Emailed [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH		0.20	75.00

<u>TIMEKEEPER</u>	<u>RECAPITULATION</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	<u>Title</u> ASSOCIATE 2	0.20	\$375.00	\$75.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
	TOTAL CURRENT WORK			76.13
	PREVIOUS BALANCE			\$76.13
	BALANCE DUE			<u>\$152.26</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Please Remit

\$152.26

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
04/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 556172

ADV. GABRIELLE KOGOD

			Rate	HOURS	
04/01/2013	SMG	Reviewed email from [REDACTED]	375.00	0.10	37.50
		SHAWN M GOLDSTEIN		0.10	37.50
		FOR CURRENT SERVICES RENDERED THROUGH 04/20/2013		0.10	37.50

		RECAPITULATION			
	TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.10	\$375.00	\$37.50
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			0.56
		TOTAL CURRENT WORK			38.06
		PREVIOUS BALANCE			\$152.26
04/16/2013		Transfer of funds from Trust account.			-152.26
		BALANCE DUE			<u>\$38.06</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$6,324.08
04/16/2013	payment on account	-152.26
	CLOSING BALANCE	\$6,171.82

Please Remit \$38.06

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

04/21/2013

ACCOUNT NO: 5420-01M
STATEMENT NO: 556172

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 556464

ADV. GABRIELLE KOGOD

	PREVIOUS BALANCE	\$38.06
05/20/2013	Transfer of funds from Trust account.	-38.06
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$6,171.82
05/20/2013	Payment on account	<u>-38.06</u>
	CLOSING BALANCE	\$6,133.76

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 556751

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,133.76
CLOSING BALANCE	\$6,133.76

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.
Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 557088

ADV. GABRIELLE KOGOD

			Rate	HOURS	
07/16/2013	SMG	Receipt and review of email from [REDACTED]			
		[REDACTED]	375.00	0.20	75.00
07/19/2013	SMG	Emailed [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 07/20/2013		0.40	150.00

TIMEKEEPER		RECAPITULATION			
	SHAWN M GOLDSTEIN	Title	HOURS	HOURLY RATE	TOTAL
		ASSOCIATE 2	0.40	\$375.00	\$150.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
		TOTAL CURRENT WORK			152.25
07/20/2013		Transfer of funds from Trust account			-152.25
		BALANCE DUE			\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$6,133.76
07/20/2013	Transfer payment on account	-152.25
	CLOSING BALANCE	\$5,981.51

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

07/21/2013

ACCOUNT NO: 5420-01M

STATEMENT NO: 557088

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
08/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 557469

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,981.51
CLOSING BALANCE	\$5,981.51

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2013

ACCOUNT NO: 5420-01M
STATEMENT NO: 557686

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,981.51
CLOSING BALANCE	\$5,981.51

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 558087

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,981.51
CLOSING BALANCE	\$5,981.51

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
11/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 558868

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,981.51
CLOSING BALANCE	\$5,981.51

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
12/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 590989

ADV. GABRIELLE KOGOD

			Rate	HOURS	
12/06/2013	SMG	Telephone conference with [REDACTED]	375.00	0.20	75.00
12/12/2013	SMG	Emails to and from [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 12/20/2013		0.40	150.00

		RECAPITULATION			
TIMEKEEPER		Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.40	\$375.00	\$150.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
		TOTAL CURRENT WORK			152.25
12/20/2013		Transfer of funds from Trust account.			-152.25
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$5,981.51
12/20/2013	Transfer payment to account	-152.25
	CLOSING BALANCE	<u>\$5,829.26</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
01/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 591206

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,829.26
CLOSING BALANCE	\$5,829.26

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.
 Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 02/21/2014
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 591626

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/21/2014	JJJ	Telephone conference with [REDACTED]	550.00	0.50	275.00
02/18/2014	JJJ	Conference with [REDACTED]	550.00	1.80	990.00
		J.J. JIMMERSON		2.30	1,265.00
01/21/2014	SMG	Telephone conference with [REDACTED] Conference with [REDACTED]	375.00	1.00	375.00
01/27/2014	SMG	Revisions to Complaint for Divorce; Emailed [REDACTED]	375.00	1.00	375.00
02/18/2014	SMG	Finalized Complaint for Divorce; Reviewed [REDACTED]			
		[REDACTED] Conference with [REDACTED]			
		[REDACTED] Meeting with [REDACTED]	375.00	2.00	750.00
		SHAWN M GOLDSTEIN		4.00	1,500.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2014		6.30	2,765.00

TIMEKEEPER		RECAPITULATION		HOURS	HOURLY RATE	TOTAL
	Title					
J.J. JIMMERSON	ATTORNEY	2.30	\$550.00			\$1,265.00
SHAWN M GOLDSTEIN	ASSOCIATE 2	4.00	375.00			1,500.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)					30.23
	TOTAL CURRENT WORK					2,795.23
02/20/2014	Transfer of funds from Trust account.					-2,795.23
	BALANCE DUE					<u>\$0.00</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
02/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 591626

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$5,829.26
02/20/2014	Transfer of fund for payment	<u>-2,795.23</u>
	CLOSING BALANCE	\$3,034.03

E:
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185

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

07237

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 591856

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$3,034.03
CLOSING BALANCE	\$3,034.03

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
04/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 593213

ADV. GABRIELLE KOGOD

			Rate	HOURS	
03/28/2014	SMG	Emailed [REDACTED]	375.00	0.20	75.00
04/17/2014	SMG	Emails to and from [REDACTED]	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
FOR CURRENT SERVICES RENDERED THROUGH 04/20/2014					0.40 150.00

TIMEKEEPER		RECAPITULATION	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	Title	ASSOCIATE 2	0.40	\$375.00	\$150.00
1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)					2.25
TOTAL CURRENT WORK					152.25
04/20/2014	Transfer of funds from Trust account.				-152.25
BALANCE DUE					<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$3,034.03
04/20/2014	Transfer to make payment	-152.25
	CLOSING BALANCE	<u>\$2,881.78</u>

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 594369

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$2,881.78
CLOSING BALANCE	\$2,881.78

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 595469

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE
CLOSING BALANCE

\$2,881.78
\$2,881.78

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 595930

ADV. GABRIELLE KOGOD

			Rate	HOURS	
07/08/2014	SMG Emailed		375.00	0.20	75.00
	SHAWN M GOLDSTEIN			0.20	75.00
	FOR CURRENT SERVICES RENDERED THROUGH 07/20/2014			0.20	75.00

		RECAPITULATION		
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
	TOTAL CURRENT WORK			76.13
07/20/2014	Transfer of funds from Trust account.			-76.13
	BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$2,881.78
07/20/2014	Transfer to make payment	-76.13
	CLOSING BALANCE	<u>\$2,805.65</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 08/21/2014
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 596121

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/11/2014	SMG	Receipt, review and response to emails from [REDACTED]	375.00	0.30	112.50
08/12/2014	SMG	Emails to and from [REDACTED] Telephone conference with [REDACTED]	375.00	0.30	112.50
08/13/2014	SMG	Telephone conference with [REDACTED] [REDACTED] Prepared Notice of Appearance; Prepared Peremptory Challenge.	375.00	1.00	375.00
08/14/2014	SMG	Peremptory challenge filed. Emails to and from [REDACTED] SHAWN M GOLDSTEIN	375.00	1.00 2.60	375.00 975.00
FOR CURRENT SERVICES RENDERED THROUGH 08/20/2014				2.60	975.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	2.60	\$375.00
1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)				14.63
08/14/2014	COPIES OF PREMPTORY CHALLENGE, 3 PP @ \$0.20 PER PAGE.			0.60
	TOTAL EXPENSES			0.60
08/14/2014	Peremptory Challenge - Filing Fee			450.00
	TOTAL ADVANCES			450.00
	TOTAL CURRENT WORK			1,440.23
08/20/2014	Transfer of funds from Trust account.			-1,440.23

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

08/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 596121

BALANCE DUE

\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$2,805.65
08/20/2014	Transfer from trust	<u>-1,440.23</u>
	CLOSING BALANCE	\$1,365.42

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 597357

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/22/2014	SMG	Multiple emails to and from [REDACTED]	375.00	0.30	112.50
09/04/2014	SMG	Telephone call to [REDACTED] Email from [REDACTED] Emails to and from [REDACTED]	375.00	0.50	187.50
09/16/2014	SMG	Receipt and review of letter from Opposing Counsel. Emails to and from Opposing Counsel. Emails to and from [REDACTED] SHAWN M GOLDSTEIN	375.00	1.00 1.80	375.00 675.00
FOR CURRENT SERVICES RENDERED THROUGH 09/20/2014				1.80	675.00

TIMEKEEPER		RECAPITULATION	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	Title ASSOCIATE 2	1.80	\$375.00	\$675.00
1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)					10.13
TOTAL CURRENT WORK					685.13
BALANCE DUE					<u>\$685.13</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$1,365.42
08/25/2014	Wire Transfer 8.25.14	10,000.00
	CLOSING BALANCE	<u>\$11,365.42</u>

Please Remit

\$685.13

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

09/21/2014

ACCOUNT NO: 5420-01M

STATEMENT NO: 597357

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 600514

ADV. GABRIELLE KOGOD

			Rate	HOURS	
09/22/2014	SMG	Review lengthy letter form Opposing Counsel and sheet of property with [REDACTED] in preparation for telephone conference with client; Telephone conference with [REDACTED]			
		[REDACTED]	375.00	1.00	375.00
10/06/2014	SMG	Telephone conference with [REDACTED]	375.00	0.50	187.50
		SHAWN M GOLDSTEIN		1.50	562.50
		FOR CURRENT SERVICES RENDERED THROUGH 10/20/2014		1.50	562.50

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	1.50	\$375.00
				<u>\$562.50</u>
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		8.44
		TOTAL CURRENT WORK		570.94
		PREVIOUS BALANCE		\$685.13
10/20/2014		Transfer of funds from Trust account		-1,256.07
		BALANCE DUE		<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$11,365.42
10/20/2014	Transfer to make paymemnt	-1,256.07

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
10/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 600514

CLOSING BALANCE

\$10,109.35

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
11/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 600739

ADV. GABRIELLE KOGOD

			Rate	HOURS	
10/29/2014	SMG	Telephone conference with [REDACTED]	375.00	0.50	187.50
11/20/2014	SMG	Emailed Opposing Counsel.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.70	262.50
		FOR CURRENT SERVICES RENDERED THROUGH 11/20/2014		0.70	262.50

<u>TIMEKEEPER</u>	<u>RECAPITULATION</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	Title ASSOCIATE 2	0.70	\$375.00	\$262.50
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			3.94
	TOTAL CURRENT WORK			266.44
11/20/2014	Transfer of funds from Trust account.			-266.44
	BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,109.35
11/20/2014	Transfer from Trust	-266.44
	CLOSING BALANCE	<u>\$9,842.91</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.
 Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 12/20/2014
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 600973

ADV. GABRIELLE KOGOD

			Rate	HOURS	
11/24/2014	JJJ	Received Complaint; Claim of Waste	595.00	1.00	595.00
12/17/2014	JJJ	Outline of Case Management Conference Order	595.00	0.50	297.50
		J.J. JIMMERSON		1.50	892.50
11/21/2014	SMG	Email to and from [REDACTED]	450.00	0.20	90.00
11/23/2014	SMG	Reviewed email from [REDACTED]	450.00	0.20	90.00
11/24/2014	SMG	Reviewed Complaint for Divorce; Prepared Answer and Counterclaim; Telephone conference with [REDACTED]	450.00	2.00	900.00
12/08/2014	SMG	Reviewed Reply to Counterclaim filed by Gabby.	450.00	0.20	90.00
12/15/2014	SMG	Withdrawal of D. Gentile, Esq.; R. Smith representing Gabby now; Conference with [REDACTED]	450.00	0.20	90.00
12/16/2014	SMG	Reviewed case file, documents, status, deadlines, deliverables and receivables; Conference with [REDACTED]	450.00	0.50	225.00
12/17/2014	SMG	Reviewed NRCP 16.2 Case Management Conference Order from Court; Emails to and from [REDACTED] Work on Opt-In to Detailed Financial Disclosure Form.	450.00	1.50	675.00
		SHAWN M GOLDSTEIN		4.80	2,160.00
FOR CURRENT SERVICES RENDERED THROUGH 12/20/2014				6.30	3,052.50

TIMEKEEPER	RECAPITULATION	HOURS	HOURLY RATE	TOTAL
J.J. JIMMERSON	Attorney	1.50	\$595.00	\$892.50
SHAWN M GOLDSTEIN	ASSOCIATE 2	4.80	450.00	2,160.00

1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.) 45.79

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
12/20/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 600973

11/24/2014	Electronic Filing - Answer to Complaint for Divorce and Counterclaim	3.50
11/24/2014	Court fee for Answer to Complaint for Divorce and Counterclaim	217.00
11/24/2014	Card fee for Answer to Complaint for Divorce and Counterclaim	6.51
	TOTAL ADVANCES	227.01
	TOTAL CURRENT WORK	3,325.30
12/20/2014	Transfer of funds from Trust account.	-3,325.30
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING-BALANCE	\$9,842.91
12/20/2014	Transfer from trust	<u>-3,325.30</u>
	CLOSING BALANCE	\$6,517.61

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 01/20/2015

ACCOUNT NO: 5420-01M
 STATEMENT NO: 601186

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/08/2015	JJJ	Upcoming NRCP 16.2 Case Management Conference ; [REDACTED] [REDACTED] Telephone call with [REDACTED] Review of file; needs supplementation.	595.00	3.20	1,904.00
01/20/2015	JJJ	Letter regarding Rule 16.2 disclosures sent to client; Telephone conference with [REDACTED]	595.00	1.70	1,011.50
	JJJ	Review file.	595.00	0.20	119.00
		J.J. JIMMERSON		5.10	3,034.50
12/22/2014	SMG	Emailed client regarding Peremptory Challenge.	450.00	0.20	90.00
12/24/2014	SMG	Prepared Stipulation and Order to Continue Case Management Conference; Prepared letter to [REDACTED]	450.00	0.50	225.00
12/29/2014	SMG	Receipt and review of Notice of Department Reassignment; Telephone call to JEA regarding continuance of Case Management Conference hearing; No new date yet, but not going forward on January 6, 2015; Telephone conference with [REDACTED]	450.00	1.00	450.00
01/06/2015	SMG	Telephone conference with [REDACTED] [REDACTED]	450.00	0.50	225.00
		SHAWN M GOLDSTEIN		2.20	990.00
		FOR CURRENT SERVICES RENDERED THROUGH 01/20/2015		7.30	4,024.50

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
J.J. JIMMERSON		ATTORNEY	5.10	\$595.00
SHAWN M GOLDSTEIN		ASSOCIATE 2	2.20	450.00
				TOTAL
				\$3,034.50
				990.00
				60.37

1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)

12/23/2014

Electronic Filing - Request for Opt-In to Detailed Financial Disclosure Form and

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

01/20/2015

ACCOUNT NO: 5420-01M
STATEMENT NO: 601186

Complex Litigation Procedure.	3.50
TOTAL ADVANCES	3.50
TOTAL CURRENT WORK	4,088.37
01/20/2015 Transfer of funds from Trust account.	-4,088.37
BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

01/20/2015	OPENING BALANCE	\$6,517.61
	Transfer from trust	<u>-4,088.37</u>
	CLOSING BALANCE	\$2,429.24

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
 Amount to credit:

Exp:
 Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 02/20/2015
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 604350

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/03/2015	JJJ	Prepared for and attended Court appearance with Dennis Kogod for Rule 16.2 Case Conference; issues identified; review of 2 binder boxes of records; outline made.	595.00	2.00	1,190.00
02/13/2015	JJJ	Telephone call with [REDACTED] prepared for telephone call; delivery of financial documents of client to Opposing Counsel	595.00	3.60	2,142.00
02/17/2015	JJJ	Telephone conference with [REDACTED] review production; continue review of [REDACTED] draft Financial Disclosure Form already sent to Opposing Counsel and filed with Court.	595.00	0.40	238.00
02/18/2015	JJJ	Telephone conference with [REDACTED] Review Dennis' Financial Disclosure Form.	595.00	1.30	773.50
02/19/2015	JJJ	Received some disclosures from [REDACTED] Review of same; Financial Disclosure Form not yet disclosed by Ms. Kogod. J.J. JIMMERSON	595.00	1.30 8.60	773.50 5,117.00
02/06/2015	SP	Review list of documents for production with Sharon Hill	250.00	0.30	75.00
02/10/2015	SP	Review and analyze Opposing Counsel Request for Production, Supplemental Requests; client's response	250.00	0.20	50.00
02/11/2015	SP	Review and analyze email to Opposing Counsel regarding deadline	250.00	0.10	25.00
02/12/2015	SP	Review and analyze [REDACTED] (.1); Review and analyze email with order (.1)	250.00	0.20	50.00
02/13/2015	SP	Review and analyze emails regarding Financial Disclosure Form and extension	250.00	0.10	25.00
02/18/2015	SP	Email exchange with [REDACTED] (.1); Review and analyze email to [REDACTED] (.1); Review, analyze and download documents produced by Opposing			

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
02/20/2015

ACCOUNT NO: 5420-01M
STATEMENT NO: 604350

			Rate	HOURS	
		Counsel (.1); Review and analyze email from opposing counsel regarding initial disclosures (.1); Review and analyze list of same and coordinate downloading same and preparing binders (.2).	250.00	0.60	150.00
02/20/2015	SP	Review email to opposing counsel seeking status of financial disclosures	250.00	0.10	25.00
		SHAHANA POLSELLI		1.60	400.00
02/06/2015	BA	Assist [REDACTED] with redacting document production	125.00	1.50	187.50
02/09/2015	BA	Continue assisting [REDACTED] with redacting document production	125.00	6.00	750.00
02/10/2015	BA	Continue assisting [REDACTED] with redacting document production	125.00	4.00	500.00
		Barbara Abbott		11.50	1,437.50
02/06/2015	SH	Organize document production.	125.00	1.00	125.00
	SH	Scan document production.	125.00	3.00	375.00
	SH	Begin redacting document production.	125.00	2.25	281.25
02/09/2015	SH	Continue redacting document production.	125.00	9.50	1,187.50
02/10/2015	SH	Continue redacting document production; Bates Stamp document production; Index document production; Print document production.	125.00	9.75	1,218.75
	SH	Draft Initial NRCP 16.2 Disclosure of Witnesses.	125.00	0.50	62.50
02/11/2015	SH	Finalize Defendant's Initial 16.2 Disclosure of Witnesses.	125.00	0.25	31.25
	SH	Prepare first draft of client's Detailed Financial Disclosure Form.	125.00	2.50	312.50
02/12/2015	SH	Initial Disclosure of Documents finalized and put on CD-Rom for delivery on February 13, 2015.	125.00	0.50	62.50
02/13/2015	SH	Prepare Receipt of Copy of CD-Rom of Initial Disclosure of Documents.	125.00	0.20	25.00
	SH	Prepared Submission of Draft Detailed Financial Disclosure Form With Defendant's Signature to Follow.	125.00	0.20	25.00
	SH	Organize Defendant's Initial Disclosure of Documents in binders with indexes for our file.	125.00	0.75	93.75
02/17/2015	SH	Commence preparation of Proposed Community Property Distribution spreadsheet.	125.00	0.75	93.75
02/18/2015	SH	Print and assemble Plaintiff's Initial Disclosure of Documents (2383 pages).	125.00	1.25	156.25
	SH	Organized Plaintiff's Initial Disclosure of Documents in four (4) binders with indexes.	125.00	2.75	343.75
		Sharon Hill		35.15	4,393.75

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 3
02/20/2015
ACCOUNT NO: 5420-01M
STATEMENT NO: 604350

FOR CURRENT SERVICES RENDERED THROUGH 02/20/2015

Rate	HOURS	
	56.85	11,348.25

		RECAPITULATION			
		Title	HOURS	HOURLY RATE	TOTAL
TIMEKEEPER		ATTORNEY	8.60	\$595.00	\$5,117.00
J.J. JIMMERSON		PARALEGAL	1.60	250.00	400.00
SHAHANA POLSELLI		SEC ADMINISTRATION	11.50	125.00	1,437.50
Barbara Abott		SEC ADMINISTRATION	35.15	125.00	4,393.75
Sharon Hill					
02/20/2015	JJJ	COURTESY DISCOUNT PER JAMES J. JIMMERSON, ESQ.	595.00		-2,000.00
		TOTAL COURTESY DISCOUNTS FOR THIS PERIOD			-2,000.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			169.76
02/02/2015		COPIES OF CMC BINDER, 90 PP @ \$0.20 PER PAGE.			18.00
02/12/2015		COPIES OF LOW, 4 PP @ \$0.20 PER PAGE.			0.80
02/13/2015		Hand Delivery			
		Item: Receipt of Copy of Initial Disclosure of Documents Hand Delivered to			
		Radford Smith, Esq.			5.00
02/13/2015		COPIES OF DISCLOSURES, 7 PP @ \$0.20 PER PAGE.			1.40
02/13/2015		COPIES OF FDF, 23 PP @ \$0.20 PER PAGE.			4.60
		TOTAL EXPENSES			29.80
02/05/2015		Memory Stick - Clark County Family Court			5.00
02/06/2015		Transcript - Verbatim Reporting & Transcription			65.00
02/11/2015		Deposition transcript of 2.3.15 - Clerk of the Court			98.28
02/12/2015		Electronic Filing Defendant's Initial NRCP 16.2 Disclosure of Witnesses			3.50
02/12/2015		Electronic Filing - Receipt of Copy - Defendant's Initial NRCP 16.2 Disclosure of			
		Witnesses			3.50
02/12/2015		Seminar fee - The Double Dip: Dividing Property in Divorce - National Business			
		Institute			199.00
02/13/2015		Electronic Filing - Submission of Defendant's Detailed Financial Disclosure Form			
		with Defendant's Signature to Follow			3.50
		TOTAL ADVANCES			377.78
		TOTAL CURRENT WORK			9,925.59
02/20/2015		Transfer of funds from Trust account.			-2,429.24
		BALANCE DUE			\$7,496.35

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 4

02/20/2015

ACCOUNT NO: 5420-01M

STATEMENT NO: 604350

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$2,429.24
02/20/2015	Transferr from trust	-2,429.24
	CLOSING BALANCE	\$0.00

Please Remit

\$7,496.35

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
 Amount to credit:

Exp:
 Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 02/21/2010
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 11930

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/22/2010	JJJ	Initial conference with new client, Dennis Kogod; Lengthy interview; Difficult issues.	550.00	1.60	880.00
02/03/2010	JJJ	Fee agreement revised; Letter to client enclosing same. (NO CHARGE)		1.00	N/C
	J.J. JIMMERSON			1.60	880.00
01/22/2010	SMG	Initial consultation with client	375.00	1.50	562.50
01/26/2010	SMG	Emailed client; reviewed and analyzed responsive email.	375.00	0.20	75.00
02/09/2010	SMG	Prepare Complaint for Divorce	375.00	1.50	562.50
	SMG	Prepare Summons	375.00	0.50	187.50
	SMG	Prepare Joint Preliminary Injunction	375.00	0.50	187.50
	SMG	Emailed client regarding meeting and to review Complaint for Divorce.	375.00	0.20	75.00
02/18/2010	SMG	Finalized complaint for divorce, summons, and Joint Preliminary Injunction. Reviewed and analyzed stock option awards in preparation for meeting with client. Traveled to Wynn to meet with client. Reviewed Complaint with client and discussed.	375.00	3.40	1,275.00
	SHAWN M GOLDSTEIN			7.80	2,925.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2010		9.40	3,805.00
		Total Non-Billable Hours		1.00	

		RECAPITULATION		
TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
J.J. JIMMERSON	ATTORNEY	1.60	\$550.00	\$880.00
SHAWN M GOLDSTEIN	ASSOCIATE 2	7.80	375.00	2,925.00

02/18/2010	Filing fees for Complaint at the Clark County Treasurer	289.00
	TOTAL ADVANCES	289.00

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

02/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 11930

TOTAL CURRENT WORK

4,094.00

01/22/2010

Payment received for consultation fee. Thank you.

Check # 242

-750.00

02/19/2010

Transfer of funds from Trust account for work statement 2/21/10

-3,344.00

TOTAL PAYMENTS

-4,094.00

BALANCE DUE

\$0.00

YOUR TRUST ACCOUNT BALANCE IS

02/19/2010 OPENING BALANCE
Transfer of funds for work statement
2/21/10
CLOSING BALANCE

\$15,000.00

-3,344.00

\$11,656.00

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 12333

ADV. GABRIELLE KOGOD

		Rate	HOURS	
02/23/2010	SMG (NO CHARGE) E-mailed client retainer agreement.		0.20	N/C
03/10/2010	SMG Finalized Motion to Seal, Order and Affidavit in support thereof.			
	Filed Complaint.	375.00	0.90	337.50
	SHAWN M GOLDSTEIN		0.90	337.50
	FOR CURRENT SERVICES RENDERED THROUGH 03/20/2010		0.90	337.50
	Total Non-Billable Hours		0.20	

		RECAPITULATION		
TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.90	\$375.00	\$337.50
TOTAL CURRENT WORK				337.50
03/20/2010	Transfer of funds from Trust account for work statement 3/21/10			-337.50
BALANCE DUE				<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$11,656.00
03/20/2010	Transfer of fund for work statement 3/21/10.	-337.50
	CLOSING BALANCE	<u>\$11,318.50</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

03/21/2010

ACCOUNT NO: 5420-01M

STATEMENT NO: 12333

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

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DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 04/21/2010
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 12491

ADV. GABRIELLE KOGOD

			Rate	HOURS	
03/22/2010	SMG	Reviewed and analyzed email from client.	375.00	0.20	75.00
03/25/2010	SMG	Reviewed voice mail message from client. Left client return message. Conference with James J. Jimmerson, Esq. regarding peremptory challenge of judge.	375.00	0.30	112.50
04/05/2010	SMG	Emailed client regarding status of case. Reviewed and responded to email from client.	375.00	0.20	75.00
04/13/2010	SMG	Reviewed and responded to client's email.	375.00	0.20	75.00
04/19/2010	SMG	Reviewed and responded to email from client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		1.10	412.50
		FOR CURRENT SERVICES RENDERED THROUGH 04/20/2010		1.10	412.50

		RECAPITULATION			
TIMEKEEPER	Title		HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	ASSOCIATE 2		1.10	\$375.00	\$412.50
TOTAL CURRENT WORK					412.50
04/20/2010	Transfer of funds from Trust account for work statement 4/21/10				-412.50
BALANCE DUE					<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$11,318.50
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DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

04/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 12491

04/20/2010 Transfer of fund for work statement
4/21/2010
CLOSING BALANCE

-412.50
\$10,906.00

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1

05/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 12749

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$10,906.00
CLOSING BALANCE	\$10,906.00

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 13105

ADV. GABRIELLE KOGOD

			Rate	HOURS	
06/11/2010	SMG	Reviewed and analyzed email from client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 06/21/2010		0.20	75.00

		RECAPITULATION			
	TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
		TOTAL CURRENT WORK			76.13
06/20/2010		Transfer of funds from Trust account for work statement 06/21/2010			-76.13
		BALANCE DUE			\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,906.00
06/20/2010	Transfer of fund for work statement 06/21/2010	-76.13
	CLOSING BALANCE	\$10,829.87

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 07/21/2010
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 13261

ADV. GABRIELLE KOGOD

			Rate	HOURS	
06/25/2010	SMG	Reviewed and analyzed email from client re: service.	375.00	0.20	75.00
07/12/2010	SMG	Phone conference with client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 07/20/2010		0.40	150.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.40	\$375.00
				TOTAL
				\$150.00
				1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)
				2.25
				TOTAL CURRENT WORK
				152.25
07/20/2010				Transfer of funds from Trust account for work statement 7/21/10
				-152.25
				BALANCE DUE
				\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,829.87
07/20/2010	Transfer for work statement 7/21/10	-152.25
	CLOSING BALANCE	\$10,677.62

Finance charge assessed after 30 days.
 Make check payable to JIMMERSON HANSEN, P.C.
 STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
 Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
08/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 13636

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/04/2010	SMG	Emailed client re: status.	375.00	0.20	75.00
08/05/2010	SMG	Reviewed and analyzed email from client and responded to email.	375.00	0.40	150.00
		SHAWN M GOLDSTEIN		0.60	225.00
		FOR CURRENT SERVICES RENDERED THROUGH 08/20/2010		0.60	225.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.60	\$375.00
				<u>\$225.00</u>
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		3.38
		TOTAL CURRENT WORK		228.38
08/20/2010		Transfer of funds from Trust account for work statement 08/21/2010		-228.38
		BALANCE DUE		<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,677.62
08/20/2010	Transfer of funds for work statement	
	08/21/2010	-228.38
	CLOSING BALANCE	<u>\$10,449.24</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

08/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 13636

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 13900

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/24/2010	SMG	Reviewed and responded to email from client.	375.00	0.20	75.00
08/25/2010	SMG	Reviewed and responded to multiple emails from client.	375.00	0.50	187.50
09/09/2010	SMG	Emailed client.	375.00	0.20	75.00
09/15/2010	SMG	Emailed client Financial Disclosure Form.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		1.10	412.50
		FOR CURRENT SERVICES RENDERED THROUGH 09/20/2010		1.10	412.50

TIMEKEEPER	RECAPITULATION	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	Title ASSOCIATE 2	1.10	\$375.00	\$412.50
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			6.19
	TOTAL CURRENT WORK			418.69
	BALANCE DUE			<u>\$418.69</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$10,449.24
CLOSING BALANCE	\$10,449.24

Please Remit

\$418.69

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

09/21/2010

ACCOUNT NO: 5420-01M

STATEMENT NO: 13900

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2010
ACCOUNT NO: 5420-01M
STATEMENT NO: 14009

ADV. GABRIELLE KOGOD

	PREVIOUS BALANCE	\$418.69
10/20/2010	Transfer of funds from Trust account work statement 10/21/2010	-418.69
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,449.24
10/20/2010	Transfer of fund for work statement 10/21/2010	-418.69
	CLOSING BALANCE	<u>\$10,030.55</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 11/21/2010
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 14182

ADV. GABRIELLE KOGOD

			Rate	HOURS	
11/02/2010	SMG	Reviewed and responded to client's email.	375.00	0.20	75.00
11/03/2010	SMG	Reviewed and responded to email from client.	375.00	0.20	75.00
	SMG	Reviewed email response from client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.60	225.00
		FOR CURRENT SERVICES RENDERED THROUGH 11/20/2010		0.60	225.00

TIMEKEEPER		RECAPITULATION	HOURS	HOURLY RATE	TOTAL
		Title			
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.60	\$375.00	\$225.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			3.38
		TOTAL CURRENT WORK			228.38
11/20/2010		Transfer of funds from Trust account for work statement 11/21/10.			-228.38
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,030.55
11/20/2010	Transfer of fund for work statement 11/21/10.	-228.38
	CLOSING BALANCE	<u>\$9,802.17</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
11/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 14182

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

07273

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 12/21/2010
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 14356

ADV. GABRIELLE KOGOD

			Rate	HOURS	
12/02/2010	SMG	Reviewed email from client.	375.00	0.20	75.00
12/06/2010	SMG	Reviewed email from client.	375.00	0.20	75.00
12/07/2010	SMG	Emailed client.	375.00	0.20	75.00
12/08/2010	SMG	Conference with JJJ re: vested and unvested stock options. Discussion re: time rule application and potential expert testimony. Emailed client.	375.00	1.80	675.00
		SHAWN M GOLDSTEIN		2.40	900.00
		FOR CURRENT SERVICES RENDERED THROUGH 12/20/2010		2.40	900.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	2.40	\$375.00
				TOTAL \$900.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		13.50
		TOTAL CURRENT WORK		913.50
12/20/2010		Transfer of funds from Trust account for work statement 12/21/10.		-913.50
		BALANCE DUE		\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$9,802.17
12/20/2010	Transfer of fund for work statement	
12/21/2010		-913.50

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
12/21/2010

ACCOUNT NO: 5420-01M
STATEMENT NO: 14356

CLOSING BALANCE

\$8,888.67

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 01/21/2011

ACCOUNT NO: 5420-01M
 STATEMENT NO: 14727

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/12/2011	SMG	Emailed client regarding status update.	375.00	0.20	75.00
01/13/2011	SMG	Reviewed email from client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 01/20/2011		0.40	150.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.40	\$375.00
				<u>TOTAL</u>
				\$150.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		2.25
		TOTAL CURRENT WORK		152.25
01/20/2011		Transfer of funds from Trust account for work statement 1/21/11		-152.25
		BALANCE DUE		<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$8,888.67
01/20/2011	Transfer of fund for work statement 1/21/11	-152.25
	CLOSING BALANCE	<u>\$8,736.42</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

01/21/2011

ACCOUNT NO: 5420-01M

STATEMENT NO: 14727

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
02/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 15013

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/18/2011	SMG	Reviewed and responded to client's email.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2011		0.20	75.00

		RECAPITULATION			
	TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
		TOTAL CURRENT WORK			76.13
02/20/2011		Transfer of funds from Trust account for work statement 2/21/11			-76.13
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$8,736.42
02/20/2011	Transfer of fund for work statement 02/21/11	-76.13
	CLOSING BALANCE	<u>\$8,660.29</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 15198

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/23/2011	SMG	Reviewed notice of dismissal.. Emailed client.	375.00	0.30	112.50
		SHAWN M GOLDSTEIN		0.30	112.50
		FOR CURRENT SERVICES RENDERED THROUGH 03/20/2011		0.30	112.50

		RECAPITULATION			
	TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.30	\$375.00	\$112.50
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.69
		TOTAL CURRENT WORK			114.19
03/20/2011		Transfer of funds from Trust account for work statement 3/21/11			-114.19
		BALANCE DUE			\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$8,660.29
03/20/2011	Transfer of fund for work statement 3/21/11	-114.19
	CLOSING BALANCE	\$8,546.10

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
04/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 15473

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$8,546.10
CLOSING BALANCE	\$8,546.10

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1

05/21/2011

ACCOUNT NO: 5420-01M
STATEMENT NO: 15763

ADV. GABRIELLE KOGOD

			Rate	HOURS	
05/16/2011	SMG	Multiple emails to and from client re: scheduling a meeting. (NO CHARGE).			
		SHAWN M GOLDSTEIN	375.00	0.20	0.00
				0.20	0.00
		FOR CURRENT SERVICES RENDERED THROUGH 05/20/2011		0.20	0.00

	RECAPITULATION				
TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL	
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$0.00	\$0.00	

BALANCE DUE \$0.00

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$8,546.10
CLOSING BALANCE	\$8,546.10

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 16181

ADV. GABRIELLE KOGOD

			Rate	HOURS	
05/25/2011	JJJ	Telephone conference with Dennis Kogod; likelihood of his wife being aware of issues.	550.00	0.50	275.00
	J.J. JIMMERSON			0.50	275.00
05/23/2011	SMG	Reviewed and responded to email from client.	375.00	0.20	75.00
05/25/2011	SMG	Phone conference with client. Time to resume litigation.	375.00	0.50	187.50
	SMG	Reviewed and responded to email from client.	375.00	0.20	75.00
06/01/2011	SMG	Reviewed Financial Disclosure Form. Email to client.	375.00	0.20	75.00
	SHAWN M GOLDSTEIN			1.10	412.50
		FOR CURRENT SERVICES RENDERED THROUGH 06/20/2011		1.60	687.50

TIMEKEEPER		RECAPITULATION	HOURS	HOURLY RATE	TOTAL
		Title			
	J.J. JIMMERSON	ATTORNEY	0.50	\$550.00	\$275.00
	SHAWN M GOLDSTEIN	ASSOCIATE 2	1.10	375.00	412.50
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			10.31
		TOTAL CURRENT WORK			697.81
06/20/2011		Transfer of funds from Trust account for work statement 06/21/2011			-697.81
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE \$8,546.10

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

06/21/2011

ACCOUNT NO: 5420-01M
STATEMENT NO: 16181

06/20/2011 Transfer of fund for work statement
06/21/2011
CLOSING BALANCE

-697.81
\$7,848.29

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 16471

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,848.29
CLOSING BALANCE	\$7,848.29

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
08/21/2011

ACCOUNT NO: 5420-01M
STATEMENT NO: 16759

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,848.29
CLOSING BALANCE	\$7,848.29

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 16802

ADV. GABRIELLE KOGOD

			Rate	HOURS	
09/02/2011	SMG	E-mail from client; He is crushed with work, wants to proceed after Labor Day.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 09/20/2011		0.20	75.00

		RECAPITULATION		
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
	TOTAL CURRENT WORK			76.13
09/20/2011	Transfer of funds from Trust account for work statement 9/21/11			-76.13
	BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$7,848.29
09/20/2011	Transfer of fund for work statement 9/21/11	-76.13
	CLOSING BALANCE	<u>\$7,772.16</u>

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1

11/21/2011

ACCOUNT NO: 5420-01M
STATEMENT NO: 17404

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$152.25
FINANCE CHARGE	0.08
BALANCE DUE	<u>\$152.33</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$152.33</u>
--------------	-----------------

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
12/21/2011
ACCOUNT NO: 5420-01M
STATEMENT NO: 17714

ADV. GABRIELLE KOGOD

			Rate	HOURS	
11/30/2011	SMG	E-mailed D. Kogod regarding status update.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 12/20/2011		0.20	75.00

RECAPITULATION				
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)				1.13
TOTAL CURRENT WORK				76.13
PREVIOUS BALANCE				\$152.33
FINANCE CHARGE				2.25
BALANCE DUE				<u>\$230.71</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit

\$230.71

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
01/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 18038

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$230.71
FINANCE CHARGE	2.37
BALANCE DUE	<u>\$233.08</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$233.08</u>
--------------	-----------------

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
02/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 18300

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$233.08
FINANCE CHARGE	3.53
BALANCE DUE	<u>\$236.61</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$236.61</u>
--------------	-----------------

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 18622

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$236.61
FINANCE CHARGE	3.33
BALANCE DUE	<u>\$239.94</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit	<u>\$239.94</u>
--------------	-----------------

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
04/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 18979

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$239.94
FINANCE CHARGE	3.62
BALANCE DUE	<u>\$243.56</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16
Please Remit	<u>\$243.56</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2012

ACCOUNT NO: 5420-01M
STATEMENT NO: 19364

ADV. GABRIELLE KOGOD

			Rate	HOURS	
04/22/2012	SMG	Reviewed and responded to e-mail from client	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 05/20/2012		0.20	75.00

TIMEKEEPER		RECAPITULATION			
		Title	HOURS	HOURLY RATE	TOTAL
	SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
		TOTAL CURRENT WORK			76.13
		PREVIOUS BALANCE			\$243.56
		FINANCE CHARGE			3.55
		BALANCE DUE			<u>\$323.24</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$323.24

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/29/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 19728

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$323.24
FINANCE CHARGE	5.04
BALANCE DUE	<u>\$328.28</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$328.28

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 20155

ADV. GABRIELLE KOGOD

			Rate	HOURS	
07/12/2012	SMG	Emailed client re: status.	375.00	0.20	75.00
07/13/2012	SMG	Receipt and review of email from client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 07/20/2012		0.40	150.00

<u>TIMEKEEPER</u>	<u>RECAPITULATION</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	Title ASSOCIATE 2	0.40	\$375.00	\$150.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
	TOTAL CURRENT WORK			152.25
	PREVIOUS BALANCE			\$328.28
	FINANCE CHARGE			3.51
	BALANCE DUE			<u>\$484.04</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit

\$484.04

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
07/21/2012

ACCOUNT NO: 5420-01M
STATEMENT NO: 20155

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
08/27/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 20347

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$484.04
FINANCE CHARGE	6.51
BALANCE DUE	<u>\$490.55</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$490.55

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.
Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 20761

ADV. GABRIELLE KOGOD

PREVIOUS BALANCE	\$490.55
FINANCE CHARGE	5.97
BALANCE DUE	<u>\$496.52</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$7,772.16
CLOSING BALANCE	\$7,772.16

Please Remit \$496.52

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 21097

ADV. GABRIELLE KOGOD

	PREVIOUS BALANCE	\$496.52
10/20/2012	Transfer of funds from Trust account for payment on 10/20/12.	-496.52
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$7,772.16
10/20/2012	Trust Transfer top pay balance on Account	<u>-496.52</u>
	CLOSING BALANCE	\$7,275.64

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 11/21/2012
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 21379

ADV. GABRIELLE KOGOD

			Rate	HOURS	
10/21/2012	SMG	Multiple text messages to and from client regarding Gabbi showing up at house in California.	375.00	1.00	375.00
10/22/2012	SMG	Telephone conference with client regarding proceeding forward; Client will be discussing with Gabbi and get back to me by end of week.	375.00	0.50	187.50
10/23/2012	SMG	Conference with James J. Jimmerson, Esq. regarding issues over the weekend, status, etc.	375.00	0.50	187.50
11/15/2012	SMG	Reviewed and responded to emails from client.	375.00	0.50	187.50
		SHAWN M GOLDSTEIN		2.50	937.50
		FOR CURRENT SERVICES RENDERED THROUGH 11/20/2012		2.50	937.50

TIMEKEEPER		RECAPITULATION		
	Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	ASSOCIATE 2	2.50	\$375.00	\$937.50
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			14.06
	TOTAL CURRENT WORK			951.56
11/20/2012	Transfer of funds from Trust account.			-951.56
	BALANCE DUE			\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$7,275.64
11/20/2012	Transfer of funds to operating	-951.56

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

11/21/2012

ACCOUNT NO: 5420-01M

STATEMENT NO: 21379

CLOSING BALANCE

\$6,324.08

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100,
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
12/21/2012
ACCOUNT NO: 5420-01M
STATEMENT NO: 454684

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
01/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 555195

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
02/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 555646

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/12/2013	SMG	Receipt and review of email from client; Responded.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2013		0.20	75.00

TIMEKEEPER		RECAPITULATION	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN		Title			
		ASSOCIATE 2	0.20	\$375.00	\$75.00
1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)					1.13
TOTAL CURRENT WORK					76.13
BALANCE DUE					<u>\$76.13</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Please Remit \$76.13

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 556051

ADV. GABRIELLE KOGOD

			Rate	HOURS	
03/28/2013	SMG	Emailed client regarding status update.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH		0.20	75.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.20	\$375.00
				TOTAL \$75.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		1.13
		TOTAL CURRENT WORK		76.13
		PREVIOUS BALANCE		\$76.13
		BALANCE DUE		<u>\$152.26</u>

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,324.08
CLOSING BALANCE	\$6,324.08

Please Remit \$152.26

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 04/21/2013

ACCOUNT NO: 5420-01M
 STATEMENT NO: 556172

ADV. GABRIELLE KOGOD

			Rate	HOURS	
04/01/2013	SMG	Reviewed email from client	375.00	0.10	37.50
		SHAWN M GOLDSTEIN		0.10	37.50
		FOR CURRENT SERVICES RENDERED THROUGH 04/20/2013		0.10	37.50

		RECAPITULATION		
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.10	\$375.00	\$37.50
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			0.56
	TOTAL CURRENT WORK			38.06
	PREVIOUS BALANCE			\$152.26
04/16/2013	Transfer of funds from Trust account.			-152.26
	BALANCE DUE			<u>\$38.06</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$6,324.08
04/16/2013	payment on account	-152.26
	CLOSING BALANCE	\$6,171.82
	Please Remit	<u>\$38.06</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

04/21/2013

ACCOUNT NO: 5420-01M

STATEMENT NO: 556172

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

07308

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 556464

ADV. GABRIELLE KOGOD

	PREVIOUS BALANCE	\$38.06
05/20/2013	Transfer of funds from Trust account.	-38.06
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$6,171.82
05/20/2013	Payment on account	<u>-38.06</u>
	CLOSING BALANCE	\$6,133.76

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 556751

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$6,133.76
CLOSING BALANCE	\$6,133.76

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
 Amount to credit:

Exp:
 Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 07/21/2013
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 557088

ADV. GABRIELLE KOGOD

			Rate	HOURS	
07/16/2013	SMG	Receipt and review of email from client about starting proceedings.	375.00	0.20	75.00
07/19/2013	SMG	Emailed client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 07/20/2013		0.40	150.00

	RECAPITULATION			
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.40	\$375.00	\$150.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
	TOTAL CURRENT WORK			152.25
07/20/2013	Transfer of funds from Trust account.			-152.25
	BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$6,133.76
07/20/2013	Transfer payment on account	-152.25
	CLOSING BALANCE	<u>\$5,981.51</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
07/21/2013

ACCOUNT NO: 5420-01M
STATEMENT NO: 557088

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
08/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 557469

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,981.51
CLOSING BALANCE	\$5,981.51

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
09/21/2013

ACCOUNT NO: 5420-01M
STATEMENT NO: 557686

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE
CLOSING BALANCE

\$5,981.51
\$5,981.51

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 558087

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,981.51
CLOSING BALANCE	\$5,981.51

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
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LAS VEGAS, NEVADA 89101
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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
11/21/2013
ACCOUNT NO: 5420-01M
STATEMENT NO: 558868

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,981.51
CLOSING BALANCE	\$5,981.51

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
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For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 12/21/2013
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 590989

ADV. GABRIELLE KOGOD

			Rate	HOURS	
12/06/2013	SMG	Telephone conference with client.	375.00	0.20	75.00
12/12/2013	SMG	Emails to and from client.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
FOR CURRENT SERVICES RENDERED THROUGH 12/20/2013				0.40	150.00

		RECAPITULATION			
TIMEKEEPER		Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.40	\$375.00	\$150.00
1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)					2.25
TOTAL CURRENT WORK					152.25
12/20/2013 Transfer of funds from Trust account.					-152.25
BALANCE DUE					<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$5,981.51
12/20/2013	Transfer payment to account	-152.25
	CLOSING BALANCE	<u>\$5,829.26</u>

Finance charge assessed after 30 days.
 Make check payable to JIMMERSON HANSEN, P.C.
 STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
 MONTH
 Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
01/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 591206

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$5,829.26
CLOSING BALANCE	\$5,829.26

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 02/21/2014
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 591626

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/21/2014	JJJ	Telephone conference with Dennis Kogod regarding divorce action being filed.	550.00	0.50	275.00
02/18/2014	JJJ	Conference with Dennis Kogod	550.00	1.80	990.00
		J.J. JIMMERSON		2.30	1,265.00
01/21/2014	SMG	Telephone conference with client; Conference with James J. Jimmerson, Esq. after regarding issues in case.	375.00	1.00	375.00
01/27/2014	SMG	Revisions to Complaint for Divorce; Emailed client.	375.00	1.00	375.00
02/18/2014	SMG	Finalized Complaint for Divorce; Reviewed client's financials in preparation for today's meeting; Conference with James J. Jimmerson, Esq.; Meeting with client and James J. Jimmerson, Esq.	375.00	2.00	750.00
		SHAWN M GOLDSTEIN		4.00	1,500.00
		FOR CURRENT SERVICES RENDERED THROUGH 02/20/2014		6.30	2,765.00

TIMEKEEPER		RECAPITULATION		
	Title	HOURS	HOURLY RATE	TOTAL
J.J. JIMMERSON	ATTORNEY	2.30	\$550.00	\$1,265.00
SHAWN M GOLDSTEIN	ASSOCIATE 2	4.00	375.00	1,500.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			30.23
	TOTAL CURRENT WORK			2,795.23
02/20/2014	Transfer of funds from Trust account.			-2,795.23
	BALANCE DUE			<u>\$0.00</u>

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

02/21/2014

ACCOUNT NO: 5420-01M

STATEMENT NO: 591626

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$5,829.26
02/20/2014	Transfer of fund for payment	<u>-2,795.23</u>
	CLOSING BALANCE	\$3,034.03

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____

07320

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
03/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 591856

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$3,034.03
CLOSING BALANCE	\$3,034.03

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:

Exp:

Amount to credit:

Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1

04/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 593213

ADV. GABRIELLE KOGOD

			Rate	HOURS	
03/28/2014	SMG	Emailed client regarding status	375.00	0.20	75.00
04/17/2014	SMG	Emails to and from client	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.40	150.00
		FOR CURRENT SERVICES RENDERED THROUGH 04/20/2014		0.40	150.00

		RECAPITULATION			
TIMEKEEPER		Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN		ASSOCIATE 2	0.40	\$375.00	\$150.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			2.25
		TOTAL CURRENT WORK			152.25
04/20/2014		Transfer of funds from Trust account			-152.25
		BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$3,034.03
04/20/2014	Transfer to make payment	-152.25
	CLOSING BALANCE	<u>\$2,881.78</u>

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF MONTH

Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.
Account#: Exp:
Amount to credit: Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
05/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 594369

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$2,881.78
CLOSING BALANCE	\$2,881.78

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
06/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 595469

ADV. GABRIELLE KOGOD

YOUR TRUST ACCOUNT BALANCE IS

OPENING BALANCE	\$2,881.78
CLOSING BALANCE	\$2,881.78

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
07/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 595930

ADV. GABRIELLE KOGOD

			Rate	HOURS	
07/08/2014	SMG	Emailed client regarding status update.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.20	75.00
		FOR CURRENT SERVICES RENDERED THROUGH 07/20/2014		0.20	75.00

		RECAPITULATION		
TIMEKEEPER	Title	HOURS	HOURLY RATE	TOTAL
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.20	\$375.00	\$75.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			1.13
	TOTAL CURRENT WORK			76.13
07/20/2014	Transfer of funds from Trust account.			-76.13
	BALANCE DUE			<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$2,881.78
07/20/2014	Transfer to make payment	-76.13
	CLOSING BALANCE	<u>\$2,805.65</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 08/21/2014
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 596121

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/11/2014	SMG	Receipt, review and response to emails from D. Kogod.	375.00	0.30	112.50
08/12/2014	SMG	Emails to and from client; Telephone conference with client.	375.00	0.30	112.50
08/13/2014	SMG	Telephone conference with D. Gentile, Esq. regarding status of case, settlement, etc.; Prepared Notice of Appearance; Prepared Peremptory Challenge.	375.00	1.00	375.00
08/14/2014	SMG	Peremptory challenge filed. Emails to and from client.	375.00	1.00	375.00
		SHAWN M GOLDSTEIN		2.60	975.00
		FOR CURRENT SERVICES RENDERED THROUGH 08/20/2014		2.60	975.00

		RECAPITULATION		
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
SHAWN M GOLDSTEIN	ASSOCIATE 2	2.60	\$375.00	\$975.00
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)			14.63
08/14/2014	COPIES OF PREMPTORY CHALLENGE, 3 PP @ \$0.20 PER PAGE.			0.60
	TOTAL EXPENSES			0.60
08/14/2014	Peremptory Challenge - Filing Fee			450.00
	TOTAL ADVANCES			450.00
	TOTAL CURRENT WORK			1,440.23
08/20/2014	Transfer of funds from Trust account.			-1,440.23

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
08/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 596121

BALANCE DUE

\$0.00

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$2,805.65
08/20/2014	Transfer from trust	<u>-1,440.23</u>
	CLOSING BALANCE	\$1,365.42

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

07327

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
 Amount to credit:

Exp:
 Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 09/21/2014
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 597357

ADV. GABRIELLE KOGOD

			Rate	HOURS	
08/22/2014	SMG	Multiple emails to and from client.	375.00	0.30	112.50
09/04/2014	SMG	Telephone call to D. Gentile, Esq.; Email from D. Gentile, Esq.; Emails to and from client.	375.00	0.50	187.50
09/16/2014	SMG	Receipt and review of letter from Opposing Counsel. Emails to and from Opposing Counsel. Emails to and from client.	375.00	1.00	375.00
		SHAWN M GOLDSTEIN		1.80	675.00
		FOR CURRENT SERVICES RENDERED THROUGH 09/20/2014		1.80	675.00

TIMEKEEPER		RECAPITULATION		
		Title	HOURS	HOURLY RATE
SHAWN M GOLDSTEIN		ASSOCIATE 2	1.80	\$375.00
				TOTAL
				\$675.00
				1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)
				10.13
				TOTAL CURRENT WORK
				685.13
				BALANCE DUE
				<u>\$685.13</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$1,365.42
08/25/2014	Wire Transfer 8.25.14	10,000.00
	CLOSING BALANCE	\$11,365.42

Please Remit

\$685.13

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
09/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 597357

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
10/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 600514

ADV. GABRIELLE KOGOD

			Rate	HOURS	
09/22/2014	SMG	Review lengthy letter form Opposing Counsel and sheet of property with client's responses in preparation for telephone conference with client; Telephone conference with client; Client will deliver responses to me by weekend and we will get out response to Opposing Counsel next week.	375.00	1.00	375.00
10/06/2014	SMG	Telephone conference with D. Gentile, Esq. regarding information, children, settlement offer, etc.	375.00	0.50	187.50
		SHAWN M GOLDSTEIN		1.50	562.50
		FOR CURRENT SERVICES RENDERED THROUGH 10/20/2014		1.50	562.50

		RECAPITULATION			
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>	
SHAWN M GOLDSTEIN	ASSOCIATE 2	1.50	\$375.00	\$562.50	
					1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.) 8.44
					TOTAL CURRENT WORK 570.94
					PREVIOUS BALANCE \$685.13
10/20/2014	Transfer of funds from Trust account.				-1,256.07
	BALANCE DUE				<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$11,365.42
10/20/2014	Transfer to make paymemnt	-1,256.07

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

10/21/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 600514

CLOSING BALANCE

\$10,109.35

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

07331

JIMMERSON HANSEN, P.C.
415 SOUTH SIXTH STREET, SUITE 100
LAS VEGAS, NEVADA 89101
TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
FAX: (702) 387-1167

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Account#:
Amount to credit:

Exp:
Signature:

DENNIS KOGOD
9716 Oak Pass Road
Beverly Hills CA 90210

PAGE: 1
11/21/2014
ACCOUNT NO: 5420-01M
STATEMENT NO: 600739

ADV. GABRIELLE KOGOD

			Rate	HOURS	
10/29/2014	SMG	Telephone conference with D. Gentile, Esq.	375.00	0.50	187.50
11/20/2014	SMG	Emailed Opposing Counsel.	375.00	0.20	75.00
		SHAWN M GOLDSTEIN		0.70	262.50
		FOR CURRENT SERVICES RENDERED THROUGH 11/20/2014		0.70	262.50

		RECAPITULATION			
<u>TIMEKEEPER</u>	<u>Title</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>	
SHAWN M GOLDSTEIN	ASSOCIATE 2	0.70	\$375.00	\$262.50	
	1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)				3.94
	TOTAL CURRENT WORK				266.44
11/20/2014	Transfer of funds from Trust account.				-266.44
	BALANCE DUE				<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$10,109.35
11/20/2014	Transfer from Trust	-266.44
	CLOSING BALANCE	<u>\$9,842.91</u>

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

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DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 12/20/2014
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 600973

ADV. GABRIELLE KOGOD

			Rate	HOURS	
11/24/2014	JJJ	Received Complaint; Claim of Waste	595.00	1.00	595.00
12/17/2014	JJJ	Outline of Case Management Conference Order	595.00	0.50	297.50
		J.J. JIMMERSON		1.50	892.50
11/21/2014	SMG	Email to and from client.	450.00	0.20	90.00
11/23/2014	SMG	Reviewed email from client.	450.00	0.20	90.00
11/24/2014	SMG	Reviewed Complaint for Divorce; Prepared Answer and Counterclaim; Telephone conference with client; Emailed Answer and Counterclaim and Complaint for his review and execution.	450.00	2.00	900.00
12/08/2014	SMG	Reviewed Reply to Counterclaim filed by Gabby.	450.00	0.20	90.00
12/15/2014	SMG	Withdrawal of D. Gentile, Esq.; R. Smith representing Gabby now; Conference with James J. Jimmerson, Esq..	450.00	0.20	90.00
12/16/2014	SMG	Reviewed case file, documents, status, deadlines, deliverables and receivables; Conference with Sharon Hill regarding work to be done.	450.00	0.50	225.00
12/17/2014	SMG	Reviewed NRCP 16.2 Case Management Conference Order from Court; Emails to and from client; need to move hearing; Work on Opt-In to Detailed Financial Disclosure Form.	450.00	1.50	675.00
		SHAWN M GOLDSTEIN		4.80	2,160.00
FOR CURRENT SERVICES RENDERED THROUGH 12/20/2014				6.30	3,052.50

TIMEKEEPER		RECAPITULATION		
	Title	HOURS	HOURLY RATE	TOTAL
J.J. JIMMERSON	ATTORNEY	1.50	\$595.00	\$892.50
SHAWN M GOLDSTEIN	ASSOCIATE 2	4.80	450.00	2,160.00

1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.) 45.79

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
12/20/2014

ACCOUNT NO: 5420-01M
STATEMENT NO: 600973

11/24/2014	Electronic Filing - Answer to Complaint for Divorce and Counterclaim	3.50
11/24/2014	Court fee for Answer to Complaint for Divorce and Counterclaim	217.00
11/24/2014	Card fee for Answer to Complaint for Divorce and Counterclaim	6.51
	TOTAL ADVANCES	<u>227.01</u>
	TOTAL CURRENT WORK	3,325.30
12/20/2014	Transfer of funds from Trust account	-3,325.30
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$9,842.91
12/20/2014	Transfer from trust	<u>-3,325.30</u>
	CLOSING BALANCE	\$6,517.61

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

07334

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

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Account#: Exp:
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DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 01/20/2015
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 601186

ADV. GABRIELLE KOGOD

			Rate	HOURS	
01/08/2015	JJJ	Upcoming NRCP 16.2 Case Management Conference ; need documents from Dennis; Telephone call with R. Smith, Esq.; Review of file; needs supplementation.	595.00	3.20	1,904.00
01/20/2015	JJJ	Letter regarding Rule 16.2 disclosures sent to client; Telephone conference with Dennis Kogod.	595.00	1.70	1,011.50
	JJJ	Review file.	595.00	0.20	119.00
	J.J. JIMMERSON			5.10	3,034.50
12/22/2014	SMG	Emailed client regarding Peremptory Challenge.	450.00	0.20	90.00
12/24/2014	SMG	Prepared Stipulation and Order to Continue Case Management Conference; Prepared letter to R. Smith, Esq.	450.00	0.50	225.00
12/29/2014	SMG	Receipt and review of Notice of Department Reassignment; Telephone call to JEA regarding continuance of Case Management Conference hearing; No new date yet, but not going forward on January 6, 2015; Telephone conference with R. Smith, Esq.	450.00	1.00	450.00
01/06/2015	SMG	Telephone conference with R. Smith, Esq. regarding forensic accounting issues, he retained Joe Leauanae, disclosures, Financial Disclosure Form's, etc.	450.00	0.50	225.00
	SHAWN M GOLDSTEIN			2.20	990.00
FOR CURRENT SERVICES RENDERED THROUGH 01/20/2015				7.30	4,024.50

TIMEKEEPER		RECAPITULATION		
	Title	HOURS	HOURLY RATE	TOTAL
J.J. JIMMERSON	ATTORNEY	5.10	\$595.00	\$3,034.50
SHAWN M GOLDSTEIN	ASSOCIATE 2	2.20	450.00	990.00

1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.) 60.37

12/23/2014 Electronic Filing - Request for Opt-In to Detailed Financial Disclosure Form and

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2
01/20/2015
ACCOUNT NO: 5420-01M
STATEMENT NO: 601186

	Complex Litigation Procedure.	3.50
	TOTAL ADVANCES	3.50
	TOTAL CURRENT WORK	4,088.37
01/20/2015	Transfer of funds from Trust account.	-4,088.37
	BALANCE DUE	<u>\$0.00</u>

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$6,517.61
01/20/2015	Transfer from trust	<u>-4,088.37</u>
	CLOSING BALANCE	\$2,429.24

Finance charge assessed after 30 days.
Make check payable to JIMMERSON HANSEN, P.C.
STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH
Approved by Attorney: _____

JIMMERSON HANSEN, P.C.
 415 SOUTH SIXTH STREET, SUITE 100
 LAS VEGAS, NEVADA 89101
 TELEPHONE: (702) 388-7171 - TAX I.D.# 88-0195428
 FAX: (702) 387-1167

For your convenience, you may pay by AMEX, VISA & MC.

Account#: Exp:
 Amount to credit: Signature:

DENNIS KOGOD
 9716 Oak Pass Road
 Beverly Hills CA 90210

PAGE: 1
 02/20/2015
 ACCOUNT NO: 5420-01M
 STATEMENT NO: 604350

ADV. GABRIELLE KOGOD

			Rate	HOURS	
02/03/2015	JJJ	Prepared for and attended Court appearance with Dennis Kogod for Rule 16.2 Case Conference; issues identified; review of 2 binder boxes of records; outline made.	595.00	2.00	1,190.00
02/13/2015	JJJ	Telephone call with D. Kogod; postponed; prepared for telephone call; delivery of financial documents of client to Opposing Counsel	595.00	3.60	2,142.00
02/17/2015	JJJ	Telephone conference with D. Kogod; review production; continue review of Dennis Kogod's Financial Disclosure Form; draft Financial Disclosure Form already sent to Opposing Counsel and filed with Court.	595.00	0.40	238.00
02/18/2015	JJJ	Telephone conference with Dennis Kogod regarding Rule 16.2 disclosures; Review Dennis' Financial Disclosure Form.	595.00	1.30	773.50
02/19/2015	JJJ	Received some disclosures from Ms. Kogod; Review of same; Financial Disclosure Form not yet disclosed by Ms. Kogod.	595.00	1.30	773.50
	J.J. JIMMERSON			8.60	5,117.00
02/06/2015	SP	Review list of documents for production with Sharon Hill	250.00	0.30	75.00
02/10/2015	SP	Review and analyze Opposing Counsel Request for Production, Supplemental Requests; client's response	250.00	0.20	50.00
02/11/2015	SP	Review and analyze email to Opposing Counsel regarding deadline	250.00	0.10	25.00
02/12/2015	SP	Review and analyze James J. Jimmerson, Esq. Email to client (.1); Review and analyze email with order (.1)	250.00	0.20	50.00
02/13/2015	SP	Review and analyze emails regarding Financial Disclosure Form and extension	250.00	0.10	25.00
02/18/2015	SP	Email exchange with Sharon Hill regarding financial info from Opposing Counsel and follow up with Opposing Counsel (.1); Review and analyze email to opposing counsel (.1); Review, analyze and download documents produced by Opposing			

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 2

02/20/2015

ACCOUNT NO: 5420-01M

STATEMENT NO: 604350

			Rate	HOURS	
		Counsel (.1); Review and analyze email from opposing counsel regarding initial disclosures (.1); Review and analyze list of same and coordinate downloading same and preparing binders (.2)	250.00	0.60	150.00
02/20/2015	SP	Review email to opposing counsel seeking status of financial disclosures	250.00	0.10	25.00
		SHAHANA POLSELLI		1.60	400.00
02/06/2015	BA	Assist Sharon Hill with redacting document production	125.00	1.50	187.50
02/09/2015	BA	Continue assisting Sharon Hill with redacting document production	125.00	6.00	750.00
02/10/2015	BA	Continue assisting Sharon Hill with redacting document production	125.00	4.00	500.00
		Barbara Abott		11.50	1,437.50
02/06/2015	SH	Organize document production.	125.00	1.00	125.00
	SH	Scan document production.	125.00	3.00	375.00
	SH	Begin redacting document production.	125.00	2.25	281.25
02/09/2015	SH	Continue redacting document production.	125.00	9.50	1,187.50
02/10/2015	SH	Continue redacting document production; Bates Stamp document production; Index document production; Print document production.	125.00	9.75	1,218.75
	SH	Draft Initial NRCP 16.2 Disclosure of Witnesses.	125.00	0.50	62.50
02/11/2015	SH	Finalize Defendant's Initial 16.2 Disclosure of Witnesses.	125.00	0.25	31.25
	SH	Prepare first draft of client's Detailed Financial Disclosure Form.	125.00	2.50	312.50
02/12/2015	SH	Initial Disclosure of Documents finalized and put on CD-Rom for delivery on February 13, 2015.	125.00	0.50	62.50
02/13/2015	SH	Prepare Receipt of Copy of CD-Rom of Initial Disclosure of Documents.	125.00	0.20	25.00
	SH	Prepared Submission of Draft Detailed Financial Disclosure Form With Defendant's Signature to Follow.	125.00	0.20	25.00
	SH	Organize Defendant's Initial Disclosure of Documents in binders with indexes for our file.	125.00	0.75	93.75
02/17/2015	SH	Commence preparation of Proposed Community Property Distribution spreadsheet.	125.00	0.75	93.75
02/18/2015	SH	Print and assemble Plaintiff's Initial Disclosure of Documents (2383 pages).	125.00	1.25	156.25
	SH	Organized Plaintiff's Initial Disclosure of Documents in four (4) binders with indexes.	125.00	2.75	343.75
		Sharon Hill		35.15	4,393.75

DENNIS KOGOD

PAGE: 3

02/20/2015

ACCOUNT NO: 5420-01M
STATEMENT NO: 604350

ADV. GABRIELLE KOGOD

	Rate	HOURS	
FOR CURRENT SERVICES RENDERED THROUGH 02/20/2015	56.85	11,348.25	

TIMEKEEPER	RECAPITULATION	HOURS	HOURLY RATE	TOTAL
J.J. JIMMERSON	Attorney	8.60	\$595.00	\$5,117.00
SHAHANA POLSELLI	PARALEGAL	1.60	250.00	400.00
Barbara Abott	SEC ADMINISTRATION	11.50	125.00	1,437.50
Sharon Hill	SEC ADMINISTRATION	35.15	125.00	4,393.75

02/20/2015	JJJ	COURTESY DISCOUNT PER JAMES J. JIMMERSON, ESQ.	595.00	-2,000.00
		TOTAL COURTESY DISCOUNTS FOR THIS PERIOD		-2,000.00
		1.5% ADMINISTRATIVE CHARGE (PHONE CHARGES, POSTAGE, ETC.)		169.76

02/02/2015		COPIES OF CMC BINDER, 90 PP @ \$0.20 PER PAGE.		18.00
02/12/2015		COPIES OF LOW, 4 PP @ \$0.20 PER PAGE.		0.80
02/13/2015		Hand Delivery		
		Item: Receipt of Copy of Initial Disclosure of Documents Hand Delivered to Radford Smith, Esq.		5.00
02/13/2015		COPIES OF DISCLOSURES, 7 PP @ \$0.20 PER PAGE.		1.40
02/13/2015		COPIES OF FDF, 23 PP @ \$0.20 PER PAGE.		4.60
		TOTAL EXPENSES		29.80

02/05/2015		Memory Stick - Clark County Family Court		5.00
02/06/2015		Transcript - Verbatim Reporting & Transcription		65.00
02/11/2015		Deposition transcript of 2.3.15 - Clerk of the Court		98.28
02/12/2015		Electronic Filing Defendant's Initial NRCP 16.2 Disclosure of Witnesses		3.50
02/12/2015		Electronic Filing - Receipt of Copy - Defendant's Initial NRCP 16.2 Disclosure of Witnesses		3.50
02/12/2015		Seminar fee - The Double Dip: Dividing Property in Divorce - National Business Institute		199.00
02/13/2015		Electronic Filing - Submission of Defendant's Detailed Financial Disclosure Form with Defendant's Signature to Follow		3.50
		TOTAL ADVANCES		377.78
		TOTAL CURRENT WORK		9,925.59

02/20/2015		Transfer of funds from Trust account.		-2,429.24
		BALANCE DUE		\$7,496.35

DENNIS KOGOD

ADV. GABRIELLE KOGOD

PAGE: 4

02/20/2015

ACCOUNT NO: 5420-01M
STATEMENT NO: 604350

YOUR TRUST ACCOUNT BALANCE IS

	OPENING BALANCE	\$2,429.24
02/20/2015	Transferr from trust	-2,429.24
	CLOSING BALANCE	\$0.00

Please Remit

\$7,496.35

Finance charge assessed after 30 days.

Make check payable to JIMMERSON HANSEN, P.C.

STATEMENT REFLECTS CHARGES & PAYMTS REC'D THRU 20TH OF
MONTH

Approved by Attorney: _____