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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 \_\_\_\_\_/

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19 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**  
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**APPELLANT'S APPENDIX**  
**Volume 47**

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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
////		

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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



<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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



<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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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<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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**

**FILED**

**DEC 23 2016**

*Ann L. Williams*  
**CLERK OF COURT**

2  
3 **COPY**

4  
5 **EIGHTH JUDICIAL DISTRICT COURT**

6 **FAMILY DIVISION**

7 **CLARK COUNTY, NEVADA**

8  
9 GABRIELLE CIOFFI-KOGOD, )

10 Plaintiff, )

CASE NO. D-13-489442-D

11 vs. )

DEPT. Q

12 DENNIS L. KOGOD, )

13 Defendant. )  
14

15 BEFORE THE HONORABLE BRYCE C. DUCKWORTH  
DISTRICT COURT JUDGE

16 TRANSCRIPT RE: ALL PENDING MOTIONS

17 TUESDAY, OCTOBER 18, 2016

18 APPEARANCES:

19 The Plaintiff:  
20 For the Plaintiff:

GABRIELLE CIOFFI-KOGOD  
RADFORD SMITH, ESQ.  
2470 St. Rose Pkwy., #206  
Henderson, Nevada 89074  
(702) 990-6448

22 For the Defendant:

DANIEL MARKS, ESQ.  
NICOLE YOUNG, ESQ.  
610 S. 9th St.  
Las Vegas, Nevada 89101  
(702) 386-0536

1 LAS VEGAS, NEVADA

TUESDAY, OCTOBER 18, 2016

2 PROCEEDINGS

3 (THE PROCEEDINGS BEGAN AT 8:41:59)

4  
5 THE COURT: We are on the record in the Cioffi  
6 Kogod matter, case D-13-489442-D. Please confirm your  
7 appearances.

8 MR. SMITH: Radford Smith, 28 -- 791, on behalf  
9 of Gabrielle Cioffi-Kogod who is to my right, Your  
10 Honor.

11 THE COURT: Good morning.

12 MR. MARKS: Good morning, Your Honor. Daniel  
13 Marks and Nicole young for the Defendant. My bar number  
14 --

15 THE COURT: Good morning.

16 MR. MARKS: -- is 002003.

17 MS. YOUNG: And my bar number is 12659.

18 THE COURT: Good morning. This is the time set  
19 for a hearing on Defendant's motion to stay enforcement  
20 and related relief. The opposition and countermotion  
21 filed by the Plaintiff and also on for Plaintiff's  
22 motion for attorney's fees and costs, Defendant's  
23 opposition and countermotion.

24 Both sides submitted replies. I did just as I



1 walked in this morning there was a reply filed by the  
2 Plaintiff on the motion for attorney's fees. I've just  
3 had a chance briefly to glance at that, but I do have  
4 that. I don't know if it's dropped in Odyssey at this  
5 point, but it looked like it had also been served on Mr.  
6 Marks.

7 MR. MARKS: Your Honor, I received -- it was  
8 served on us at about 5:30 I think at about, I don't  
9 know, 8:00, 9:00 o'clock. I checked my emails and saw  
10 it and I did read it. I'm --

11 THE COURT: Okay.

12 MR. MARKS: I'm prepared to argue it or, you  
13 know, I don't know if you -- you -- knew if you need  
14 time to read it.

15 THE COURT: No.

16 MR. MARKS: I want to make some comments about  
17 it.

18 THE COURT: Well, yeah. And -- and we're --  
19 we'll have -- we'll have some discussion. First of all,  
20 are there any -- any stipulations to be noted --

21 MR. MARKS: Not right now.

22 THE COURT: -- for the record? Okay.

23 MR. MARKS: Do you want to argue the motions  
24 serially or together? That was my question. Or how do

1 you want to argue?

2 THE COURT: Well, let -- I wanted to make a  
3 couple just preliminary observations on each motion and  
4 then -- and then I'll -- I'll start -- we'll with the  
5 motion for stay. I don't have a problem dealing with  
6 them separately or if you wanted to argue both. The --  
7 because I've had a chance to read the papers and it's  
8 been fairly well briefed as -- as all issues have been  
9 in this case in terms of the writings that had been  
10 submitted to the Court, so really the discussion -- my  
11 -- my preliminary observations really hopefully will  
12 provide some direction of the type of discussion I'm  
13 looking for and the input on -- that I'm looking for  
14 from Counsel on both sides.

15 The motion to stay that was filed by the  
16 Defendant, the -- the motion itself cited and -- and  
17 quoted and referenced NRAP Rule Number 8 which itself  
18 states that ordinarily the person seeking the relief  
19 should first seek the relief in district court. And --  
20 but it is available on the appellate court level. I  
21 know that -- that rule was discussed and argued in the  
22 opposition.

23 The reply indicated that really it's not  
24 governed by NRAP 8. It's governed by NRCR 16 -- 62.

1 And certainly I -- I -- when you look at NRAP 8, it  
2 talks about the standards that the -- that the appellate  
3 court is going to be looking at in terms of adjudicating  
4 whether or not a stay should be granted.

5 One of the items under that appellate rule  
6 which makes sense that it's really from the appellate  
7 court's perspective because when I look at the fourth --  
8 the fourth factor to be considered whether the appellant  
9 is likely to prevail, I -- I just make this general  
10 observation with respect to not just this appeal, but my  
11 approach to this type of issue that -- that has come  
12 before me previously when other appeals have been taken,  
13 because it -- it's almost part and parcel of any request  
14 to stay that you're essentially asking the district who  
15 made that decision to acknowledge that perhaps they  
16 committed error in -- in making that decision by -- by  
17 determining whether or not there's a likelihood of  
18 prevailing.

19 Now again, that's under NRAP 8. I -- I agree.  
20 I think it's more -- NR -- NRCP 62 is more relevant to  
21 these determinations, but I still look at it from that  
22 standpoint that obviously if I didn't feel confident  
23 that my findings, conclusions and orders were  
24 appropriate, I wouldn't have issued those findings,

1 conclusions and orders. I -- I --

2 MR. MARKS: Your Honor, can I say something or  
3 do you --

4 THE COURT: Well, I'll -- I'll allow you to --  
5 I just want --

6 MR. MARKS: Because I didn't mean it that way  
7 at all.

8 THE COURT: Oh, no. No. No, I know, but I --  
9 I just -- I -- I didn't necessarily receive it as  
10 necessarily that type of a challenge, but I think  
11 anytime you're asking a district court to say look, you  
12 need to stay this, for me receiving that is -- is my --  
13 I -- I look at it from the standpoint that I -- I made  
14 those findings, conclusions and -- and orders and --

15 MR. MARKS: And I respect that. That's not how  
16 I took it. That's --

17 THE COURT: Well --

18 MR. MARKS: -- one of the factors.

19 THE COURT: Well, and -- and I want you to  
20 understand, I'm not taking offense to anything that was  
21 -- was stated, but I'm just generally reluctant to stay  
22 any -- and this case is no different in -- in terms of  
23 the findings, conclusions and orders.

24 Now that being said, I note that both parties

1 have appealed the Court's findings, conclusions and  
2 orders in different respects. The Defendant filed the  
3 appeal, there was a cross appeal that was filed by the  
4 Plaintiff. And so that raises the question that if both  
5 parties essentially are asserting error to the Nevada  
6 Supreme Court, why not stay the judgment if both parties  
7 claim that there's error?

8           So there's -- there are two real issues there  
9 for me as I look at this and determine whether or not I  
10 -- I enter an order staying that, understanding also  
11 that if I denied that request, that -- that relief is  
12 still available before the supreme court to make that  
13 determination.

14           With respect to attorney's fees, I -- I did lay  
15 out in the decree some of my feelings in terms of the --  
16 the findings I made with respect to those issues. I  
17 know there's some timing issues that -- that have been  
18 raised in the papers.

19           The one day delay that was explained, and there  
20 was an ex parte request that was submitted to the Court  
21 that I didn't entertain, the one day delay that was --  
22 was -- there was some transmission issues with respect  
23 to accounts. That I treat as excusable neglect.

24           The -- the issue with respect to the costs

1 which was identified in the opposition is probably more  
2 paramount for me, although that was touched on in the  
3 reply that I just received this morning. So that's  
4 something obviously I've looked at and I've -- I've  
5 considered.

6 That's the one item that I referenced in -- in  
7 my findings and conclusions in -- in the decree that I  
8 was really more open to entertain were the cost of  
9 Anthem Forensics. Now my -- the sense I get and the --  
10 the Plaintiff indicated in her motion that the total  
11 amount of fees -- and -- and it was labeled as fees and  
12 cost incurred through August 31 was \$418,511.04. Now it  
13 specifically referenced fees and costs, so one of my  
14 questions was does that include the Anthem cost, because  
15 it said fees and costs. And so I just need that  
16 clarification.

17 And then also the -- my sense is that all --  
18 all fees have been paid on each side, that no one has --  
19 has any outstanding balances that are owed. And -- and  
20 one -- one question arises as to whether or not those  
21 were effectively paid with community funds or separate  
22 property allocations. That -- that becomes perhaps one  
23 -- one area of discussion.

24 I don't view this necessarily as a -- as a

1 Sargeant type case. And I don't know that it -- that I  
2 would label either party as a prevailing party  
3 notwithstanding I direction I went and the findings,  
4 conclusions and orders I made, because I made it very  
5 clear throughout the process and this is something I  
6 bemoaned in my -- my decision about the offers to allow  
7 entry of decree.

8           And I know that was discussed in the motion and  
9 I -- but I brought that up at -- at multiple hearings  
10 and I noted that in -- and -- and I get the -- some of  
11 the complexity of the issues that were before the Court,  
12 but the bottom line was I repeatedly brought that up and  
13 -- and I've indicated my reluctance to entertain an --  
14 an award based on any prevailing party type analysis  
15 without having that as part and parcel of the  
16 consideration.

17           So the source of the payment of the fees  
18 becomes important and -- and that -- that also is -- is  
19 relevant, because I -- I just received a decision  
20 yesterday in a case that -- that was on appeal with  
21 respect to Sargeant and I was -- and it was found that  
22 even though the decision was affirmed that I -- that it  
23 was an abuse of discretion to award fees using a  
24 Sargeant analysis and not instead relying on a -- on

1 another means. So I don't know that -- that where --  
2 where those community funds have been available to make  
3 payments for fees that it's appropriate for the Court at  
4 -- at least from the direction that I'm reading. It  
5 wasn't crystal clear, but that -- that Sargeant would be  
6 an appropriate basis in this case. So --  
7 MR. MARKS: Could we make --  
8 THE COURT: -- although I'm still --  
9 MR. MARKS: -- some comments?  
10 THE COURT: Yeah, I do -- I -- I am going to  
11 entertain some comments.  
12 MR. MARKS: Your Honor, I don't know if that's  
13 the case. Is that an unpublished opinion that we should  
14 read?  
15 THE COURT: It's unpublished, yeah.  
16 MR. MARKS: What's the name of it?  
17 THE COURT: It just came. I just saw it  
18 yesterday. It's a case that Mr. Smith was involved in,  
19 so he --  
20 MR. MARKS: What's the name of it?  
21 THE COURT: -- he may be aware of it.  
22 MR. SMITH: Harrison vs. Harrison.  
23 MR. MARKS: Okay.  
24 THE COURT: Yeah.



1 MR. MARKS: I've read that. Okay. I don't --  
2 I don't think --  
3 THE COURT: It came out yesterday.  
4 MR. MARKS: I thought it has --  
5 MR. SMITH: It's a second appeal.  
6 THE COURT: It's a second appeal.  
7 MR. MARKS: Oh, a second.  
8 THE COURT: It's a different issue.  
9 MR. MARKS: All right.  
10 THE COURT: Yeah.  
11 MR. MARKS: I'll take a look at that. Okay.  
12 First of all, I think community funds paid the fees.  
13 Okay. All the funds were community, essentially --  
14 THE COURT: Right.  
15 MR. MARKS: -- most of the funds. 90 something  
16 percent, 99 percent. And they -- they all took money  
17 and they paid their fees.  
18 THE COURT: Would -- was there a -- and -- and  
19 this may have been discussed and it's -- certain things  
20 have been fleshed out of my mind --  
21 MR. MARKS: Right.  
22 THE COURT: -- and I don't remember.  
23 MR. MARKS: No, I understand.  
24 THE COURT: Was there a protocol in place that

1 you had for the payment of fees?

2 MR. MARKS: No, but everybody got paid and --

3 THE COURT: No, I -- and I -- I sensed and  
4 believed that everybody got paid --

5 MR. MARKS: Yeah.

6 THE COURT: -- but was it --

7 MR. MARKS: And every --

8 THE COURT: -- a matter of submitting bills and  
9 it --

10 MR. MARKS: No.

11 THE COURT: -- came out of -- of a certain  
12 account?

13 MR. MARKS: No. I mean, I think it came out of  
14 the joint account for awhile, but that was never  
15 briefed. And -- and again, I -- I -- let me start with  
16 the stay and then --

17 THE COURT: Okay.

18 MR. MARKS: -- go to the fees.

19 THE COURT: That's fine.

20 MR. MARKS: First of all, on the stay, Your  
21 Honor, I think the factors in 8 are a little different  
22 than 62.

23 THE COURT: They are.

24 MR. MARKS: They listed the factors in 8 not --

1 I hope you -- we were not asking you to change your mind  
2 today or that you would make a decision that this would  
3 be reversed. The -- we put those factors, because it  
4 says in the -- in 8 that you have to look to the  
5 district court first. There's no doubt. You have to go  
6 to district court. If I had gone to supreme court, they  
7 would say you didn't exhaust district court. So I have  
8 to ask the district court for a stay.

9 Under the rules, you have to use Rule 62. I  
10 think one of the problems in the case is when I read the  
11 reply last night, admittedly it was late, but they're  
12 essentially saying Nevada statutory case law and rules  
13 may not apply to Family Court and that is so far from  
14 the truth. If you read the Court of Appeals and the  
15 supreme court opinions and you go to any seminars,  
16 they're telling everyone all the rules apply. So I'll  
17 get to that when we talk about more in fees and costs.

18 But in terms of a stay, they concede it's a  
19 case of first impression and it's a complex case. And  
20 they concede as to why they didn't do an offer of  
21 judgment. They were asking for 1.2 million in alimony  
22 per year. That's what they argued. They got like 1.6  
23 million total. But they were seriously asking for that  
24 and now appealing that. And they were asking for

1 6,000,000 in waste. Obviously we didn't agree there was  
2 any waste and you came up with your number 4,000,000, so  
3 we owe 2.9.

4 They said all along Gabby is a saver and  
5 investor and, you know, she's -- the UBS accounts. We  
6 heard that ad nauseam. This is a perfect case for a  
7 stay, because we're just saying keep everything in  
8 place, let it be at UBS, let it be invested as they  
9 historically invested it.

10 That doesn't affect them at all negatively.  
11 It's there for them. If we prevail, it would just be a  
12 title transfer. If they prevail, it's there. So all  
13 we're saying is keep I guess 2,000,000 of the UBS money  
14 that you awarded to her at UBS where she can't just take  
15 it and it dissipates, but it's preserved and invested.

16 So while it's a stay, it's not the classic stay  
17 where you can't invest as you historically invest it and  
18 you can't do anything. I just had a case, Anderson v.  
19 Sanchez, that's a reported opinion where I was on the  
20 side wanting the money and the district court and the  
21 supreme court actually affirmed the stay where it was  
22 401(k) money and they let the husband, who owed my  
23 client the money, continue to invest at Vanguard as it  
24 would normally invest and at the end of the case, we

1 prevailed and then we would get that money out of the  
2 Vanguard account.

3           So there is ample precedent. This isn't  
4 radical, especially you acknowledge it's a case of first  
5 impression. They argued -- we all agreed it was very  
6 poss amount of Nevada law. They're seeking additional  
7 funds. They're doing a cross appeal. They argued and  
8 bragged about alimony re -- regardless of need that  
9 somehow they should get alimony regardless of need and  
10 that had never been established in Nevada. They're  
11 quoting, you know, the Judge Hardy article which  
12 certainly isn't Nevada Supreme Court.

13           So while we're asking for a stay, we're saying  
14 since it's first impression, you don't know what the  
15 supreme court's going to do, preserve the status quo and  
16 the Nelson case which is the Nevada Supreme Court,  
17 that's kind of the one case, that says we're departing  
18 from the federal rule, we're doing a more liberal rule,  
19 keep in mind when you say success on the merit.

20           So let's say we had a \$2,000,000 jury verdict  
21 downtown. You normally get a stay with a supersedeas  
22 bond. And that's black letter law. There's -- there's  
23 going to be a stay. You're in a personal injury case,  
24 you get a verdict. You don't get the money from the

1 insurance company. It's going to be automatically  
2 stayed and they post a bond. In Nelson v. Heard, they  
3 went away from Nevada requirement and sent alternative  
4 security as long as you could be sure the money is  
5 there.

6 The 2,000,000, there's no doubt. It's there.  
7 It would be in UBS and it's there. It's invested and  
8 she can invest it as they have historically invested it  
9 and it will be there for them. So it's clearly within  
10 the Nelson factors to stay that.

11 On the alimony, there would be some sort of  
12 lien on the real estate with like Oak Pass which you  
13 determined was worth 6.3 million is free and clear, the  
14 1.6 alimony, you know, lump sum alimony that you  
15 awarded, certainly you admit that's first impression.  
16 Certainly you admit that's a unique legal issue that we  
17 need some guidance from the supreme court. You don't  
18 have to say we're going to prevail, but the Plaintiff  
19 would be secured. There's a \$6,000,000 real estate with  
20 no mortgage -- or 6.3 I think you ruled -- you through  
21 it was worth obviously more than we did, so you -- and  
22 you granted their version.

23 So if there's 6.3 million, the Plaintiff would  
24 be reserved with 1.6. But I think -- I don't know if

1 Yes. outburst had cases downtown or normal civil cases.  
2 A stay is granted. We can get a stay. The issue is  
3 should we spend 350,000 getting a stay and posting a  
4 bond 10 percent or can the stay be with the assets these  
5 parties have. This is the one case the assets would be  
6 with the parties have and there's ample precedent for  
7 the stay with alternative security.

8 I hope you understand, you don't have to reach  
9 the issue of are you wrong. It's just a preservation  
10 until the appellate court decides. It's Rule 62. It's  
11 -- you don't have to --

12 THE COURT: No, I --

13 MR. MARKS: -- go to --

14 THE COURT: No, I -- listen, I understand that.

15 MR. MARKS: And under Rule 62, I don't know if  
16 you want more argument on the factors, but it's  
17 essentially can the status quo be preserved under  
18 Nelson.

19 THE COURT: Right.

20 MR. MARKS: And -- and this is the one case  
21 where you have no doubt the status quo's preserved.  
22 Both parties are protected because that's her investment  
23 money. They weren't living -- she wasn't living on that  
24 2,000,000, that other \$2,00,000. Essentially, you gave

1 her with money that they had divided previously and the  
2 money in the decree, you awarded her some \$26,000,000.

3 So we're saying two of that 26,000,000, okay,  
4 so like 10 percent of her money is frozen. That's not  
5 causing hardship if you go through the factors. It's  
6 not causing Plaintiff hardship. It's not a question of  
7 her not getting the money. It's preserved. It's not a  
8 question of she won't get it later.

9 So all you're doing is saying these were the  
10 investments parties have, just preserve it. And in  
11 their opposition, they go on about how it's a complex  
12 case. At one point, they said they couldn't make an  
13 offer because they didn't know the numbers. All of  
14 those arguments in there to our benefit on a stay,  
15 because this is a case of first impression which we need  
16 some law.

17 On -- on the issue of cost, Your Honor --

18 THE COURT: But before we get to that, let me  
19 ask you on -- on the stay issue, because you -- you have  
20 referenced this number of really what we're talking  
21 about is \$2,000,000.

22 MR. MARKS: On waste.

23 THE COURT: That -- well, but there are --  
24 there are four issues that you raise in -- in regards to



1 the stay. The -- the determination regarding waste and  
2 that allocation, the lump sum alimony, the issue on the  
3 sanctions that were imposed and the -- the vehicle  
4 issue.

5 At -- at the end of the day, are you saying to  
6 -- to me as far as the stay is concerned what you're  
7 looking at is if -- if we took 2,000,000 of that amount  
8 in total and set that aside in a -- in an interest  
9 bearing account whether it's UBS or elsewhere and if I  
10 allowed Plaintiff to determine where that was invested,  
11 would that satisfy from Defendant's perspective, the --  
12 what you're -- what you're looking for in terms of a  
13 stay?

14 MR. MARKS: Well, I think --

15 THE COURT: That overall --

16 MR. MARKS: We need an overall stay, so I was  
17 even going beyond that and saying my client would owe  
18 about 3.6 million if you're totally affirmed from his  
19 equation, but 2,000,000 you have already given to her  
20 looking at your marital --

21 THE COURT: Right.

22 MR. MARKS: -- balance sheet.

23 THE COURT: Right.

24 MR. MARKS: It's a unique case, because

1 normally there's a judgment where the Defendant owes all  
2 the money to Plaintiff. You have already given her the  
3 waste money on her side.

4 THE COURT: Btu -- but what -- are we  
5 accomplishing what you're seeking if the -- if the  
6 directive -- if I ultimately agreed at least to a  
7 limited extent to grant a stay, do -- do we accomplish  
8 that be effectively stating okay, I am going to stay  
9 execution on the judgment of \$2,000,000 but allow that  
10 to be invested in an interest bearing account --

11 MR. MARKS: Correct.

12 THE COURT: -- at -- at Plaintiff's direction  
13 not to be touched or spent during the pendency of the  
14 appeal. So in -- in effect, I've granted the stay as it  
15 relates to that part. Is that -- does that accomplish  
16 what the --

17 MR. MARKS: Well, I need a --

18 THE COURT: -- Defendant is asking me to do?

19 MR. MARKS: No, because I need a stay -- okay,  
20 I think the sanctions are a small amount of money --

21 THE COURT: They -- they are --

22 MR. MARKS: -- in terms of ex -- we're -- if we  
23 got a stay, he's not going to execute on 20,000. I  
24 think you've already given that to her in the division.

1 What I'm saying is there's two parts to your decision.  
2 One is money my client owes her. That's the alimony.  
3 We're asking that to be stayed. Okay.

4 THE COURT: Well, I -- I understand that and  
5 that's why I get back to -- there were really found  
6 components --

7 MR. MARKS: Right.

8 THE COURT: -- of the stay

9 MR. MARKS: But the two --

10 THE COURT: But I'm -- I'm saying overall  
11 because part -- part of the argument is depending on how  
12 long the appeal takes, the -- if the supreme court  
13 reversed this Court's decision that the question becomes  
14 will there be sufficient funds --

15 MR. MARKS: Right.

16 THE COURT: -- available --

17 MR. MARKS: So --

18 THE COURT: -- to essentially to make the  
19 Defendant whole --

20 MR. MARKS: Right.

21 THE COURT: -- to the extent there is any --

22 MR. MARKS: Right.

23 THE COURT: -- reversal. And that's part of  
24 the discussion.

1 MR. MARKS: And that's fine as long as we have  
2 a stay that they're not collecting anything additional.  
3 In other words, I want a total stay of any monies going  
4 from my client to the Plaintiff and if the Plaintiff  
5 doesn't dissipate the 2,000,000 in waste, because the  
6 way you wrote your opinion, you included the waste and  
7 the sanctions in the monies that she already got --

8 THE COURT: I -- I did.

9 MR. MARKS: -- and the cost.

10 THE COURT: So really what -- what I'm looking  
11 at is -- and --

12 MR. MARKS: Is --

13 THE COURT: As much as I know there are four  
14 independent issues --

15 MR. MARKS: It's really --

16 THE COURT: -- what I'm looking at is  
17 determining do I need -- is -- is it proper for me to  
18 stay the execution of a certainly amount that will be  
19 enough and basically instead of posting a supersedeas  
20 bond, I agree, I think the assets are there. Would it  
21 make sense for this Court -- that -- that would  
22 encompass issues --

23 MR. MARKS: And that's fine.

24 THE COURT: -- because if it came back --

1 MR. MARKS: -- Right.

2 THE COURT: -- and there's \$2,000,000 sitting  
3 there and -- and let me be clear.

4 MR. MARKS: Then she gets it and then we're  
5 done.

6 THE COURT: Let me -- let me be clear. I don't  
7 -- based on my knowledge of the case and the testimony  
8 that was offered, I don't view the Plaintiff as someone  
9 that's going to go out and spend --

10 MR. MARKS: Right.

11 THE COURT: -- spend this money away. I'm not  
12 -- I'm not really --

13 MR. MARKS: Right.

14 THE COURT: -- concerned about that.

15 MR. MARKS: But there's two components, Judge.  
16 I don't -- sometime -- I don't know if I'm not being  
17 clear or maybe I'm not understanding you, so let me take  
18 this for example. We're asking for a stay meaning  
19 Plaintiff cannot execute on Defendant and Plaintiff  
20 cannot dissipate the 2,000,000 in waste give or take. I  
21 don't think we have to quibble over pennies. It's  
22 essentially 2,000,000 which would encompass the waste  
23 let's say in the sanctions. But you're staying  
24 everything.

1           We're suggesting she has that money in a UBS  
2 account and there's some freezing of it, meaning she can  
3 invest it in whatever her investment strategy within  
4 reason. They history had a -- a -- you know, conserving  
5 investment strategy. I don't assume she's going to do  
6 day trading, that it's invested either at UBS or a place  
7 of her choosing with an investment advisor on the same  
8 reasonable terms and conditions, so it's there. The  
9 issue is just preservation. I -- knowing this case and  
10 knowing the parties she would have no reason to suddenly  
11 decide I'm going to do day trading and lose \$2,000,000,  
12 but it would be secured just like normally for most  
13 middle class people you put it in an FDIC. For them it  
14 would be an investment account with --

15           THE COURT: Right. Well, and I get all that,  
16 but because of -- and you pointed this out. Here's the  
17 -- the nuance to that is because of the way I have  
18 divided the accounts, it's -- this is -- is not an issue  
19 really about the Defendant owing the Plaintiff money. I  
20 basically went through the accounts and stated these  
21 accounts are awarded and confirmed to the Plaintiff as  
22 her sole and separate property as part of the overall  
23 division.

24           So at the end of the division, it's not as

1    though there is an -- there is an order that says okay,  
2    above and beyond that, Dennis, you need to pay Gabrielle  
3    \$4,000,000 plus for the waste and -- and figure out  
4    where you're going to pay it from. No, I -- I made the  
5    -- the allocation, so really it's a matter of saying  
6    these accounts I've confirmed and these amounts from  
7    these accounts. And for the most part, I don't think  
8    -- and looking at my -- my sheet, it's not as though I  
9    even divided individual accounts. And -- and --  
10           MR. MARKS: Okay. So --  
11           THE COURT: -- so --  
12           MR. MARKS: -- Your Honor --  
13           THE COURT: -- and so --  
14           MR. MARKS: -- I have a question.  
15           THE COURT: -- so that's -- that's where --  
16           MR. MARKS: Okay.  
17           THE COURT: -- I'm kind of going backwards --  
18           MR. MARKS: Okay. So --  
19           THE COURT: -- and saying you know what, what  
20    if I -- what if I basically -- and -- and -- I'm not  
21    saying --  
22           MR. MARKS: And what about the alimony?  
23           THE COURT: -- I'm not necessarily going down  
24    this path. I know Mr. Smith --

1 MR. MARKS: Right. What about the alimony?  
2 You already gave the 1.6 --  
3 THE COURT: But I -- I did, but to me, it all  
4 becomes part of the same --  
5 MR. MARKS: So shouldn't --  
6 THE COURT: -- discussion.  
7 MR. MARKS: -- 3.6 then be frozen? I thought  
8 you gave her everything she was entitled to and it's in  
9 her name. And it can stay in a name with a stay, just  
10 like we did on the 401(k) --  
11 THE COURT: Well --  
12 MR. MARKS: -- and Sanchez.  
13 THE COURT: Well, and that's -- again, that  
14 gets to my point. First of all, let me just say, the  
15 vehicles, you know what --  
16 MR. MARKS: We never heard from them, so I'm  
17 assuming it's in audit.  
18 MR. SMITH: We -- we didn't choose to take the  
19 Bentley, Your Honor.  
20 THE COURT: So it's really a moot issue.  
21 MR. MARKS: It's a nonissue.  
22 MR. SMITH: It's a moot issue.  
23 THE COURT: Okay.  
24 MR. MARKS: The amount of sanctions --



1 THE COURT: Well, and -- and my --  
2 MR. SMITH: I didn't think you expected us to  
3 do anything with --  
4 MR. MARKS: Okay.  
5 MR. SMITH: -- the Bentley.  
6 THE COURT: I -- I somewhat postured it that  
7 way.  
8 MR. MARKS: Your Honor, and the -- and this --  
9 THE COURT: You could probably see that. I --  
10 MR. MARKS: And the sanctions are de minimis.  
11 You're talking about one time --  
12 THE COURT: Yeah.  
13 MR. MARKS: -- for one person.  
14 THE COURT: And -- and that's why -- that's  
15 what my --  
16 MR. MARKS: Okay.  
17 THE COURT: -- my point is, you know.  
18 MR. MARKS: So then it should be a  
19 approximately 3.6 of her UBS money, right? No, that --  
20 THE COURT: Well, when -- no, it wouldn't be  
21 quite that. I mean, if you -- if you took -- because  
22 the waste was -- was just over \$4,000,000. So in  
23 theory, 2,000,000 of that was already --  
24 MR. MARKS: Right. And you gave --

1 THE COURT: -- the Plaintiff's --

2 MR. MARKS: -- that to --

3 THE COURT: -- to begin with.

4 MR. MARKS: -- her. So I think in answer to  
5 your question, if there's a total stay of any execution  
6 for using \$2,000,000 is probably adequate security to  
7 answer your question. That's probably correct.

8 THE COURT: But when you're again, let me make  
9 sure I understand where you're coming from. When you  
10 say a stay of execution, when I'm looking at the balance  
11 sheet, are -- I've -- I've allocated assets on both  
12 sides. It's -- and -- and maybe execution isn't the  
13 right terminology to be applied to this. I basically  
14 said these accounts are going to be confirmed to the  
15 Plaintiff and these accounts are confirmed to the  
16 Defendant. If I parcel out and say okay, I -- I accept  
17 your argument and I'm going to order that 2,000,000 or  
18 whatever the amount is is going to be -- and -- and  
19 there's going to be a stay on essentially being able to  
20 access that money and we're going to set that aside  
21 pending the results of the appeal.

22 Are -- are you saying above and beyond that you  
23 want a stay on Plaintiff's ability to have those --  
24 those remaining accounts --

1 MR. MARKS: No.  
2 THE COURT: -- confirmed to her --  
3 MR. MARKS: No.  
4 THE COURT: -- as her -- okay.  
5 MR. MARKS: No. Okay. I don't -- okay.  
6 THE COURT: But let --  
7 MR. MARKS: When you -- I'm not even saying  
8 access. His access to the money it -- within reason  
9 that can -- she can decide how she wants to invest them.  
10 We're just saying have them dissipated out of UBS or  
11 known account such that if we prevail, it's there and we  
12 access it right --  
13 THE COURT: Right.  
14 MR. MARKS: -- back. That's all -- I --  
15 THE COURT: Okay. All right.  
16 MR. MARKS: But on the alimony, my  
17 understanding is you didn't include that.  
18 THE COURT: No, it -- you're right. It's not  
19 included as --  
20 MR. MARKS: So we're asking --  
21 THE COURT: -- part of the amount.  
22 MR. MARKS: -- for a stay on that --  
23 THE COURT: Okay.  
24 MR. MARKS: -- and we're saying in exchange for

1 that stay, if they want security, we can have some sort  
2 --

3 THE COURT: Right.

4 MR. MARKS: -- of lien on Oak Pass.

5 THE COURT: I -- I referenced the account which  
6 I indi -- earmarked that it should be paid --

7 MR. MARKS: Your Honor --

8 THE COURT: -- from --

9 MR. MARKS: -- maybe I --

10 THE COURT: But you're right.

11 MR. MARKS: -- maybe I can simplify this.

12 THE COURT: No, I -- I understand where you're  
13 at.

14 MR. MARKS: She can get all her money. She can  
15 invest it reasonably however within reason on -- you  
16 know, in accordance with their investment strategy. All  
17 we're saying is it's designated -- UBS account 1234 is  
18 designated as that's not going to Brazil, that's not  
19 going somewhere that we don't know it's there. So if in  
20 two years we prevail, we can come back here and --

21 THE COURT: Right.

22 MR. MARKS: -- you can order it back to him  
23 without a lot -- without searching for it, finding it,  
24 looking for it. That's what we're talking about.

1 THE COURT: Okay.

2 MR. MARKS: And we're willing to do the same  
3 thing on the alimony. If they prevail on the alimony,  
4 there would be a lien on some real estate or if you  
5 wanted to sell it, it would be segregated so the money  
6 is there. We prevailed and the liens are removed. I'm  
7 trying to make this as simple --

8 THE COURT: Okay.

9 MR. MARKS: -- as possible and we're not even  
10 saying access. She can have all the access she wants.  
11 It's taking it out of the court system, so to speak.  
12 Everything else you can go and do whatever you want.  
13 You don't have to keep reporting back to the court.  
14 It's your money.

15 THE COURT: Okay.

16 MR. MARKS: It's that it's segregated for  
17 security. So if we prevail and we get it and we do the  
18 same for her and she prevails on the alimony issue, she  
19 knows she gets it as opposed to posting a bond. We  
20 could get a stay with a bond automatically. No courts  
21 would I think the authority to deny that. Certainly the  
22 supreme court has approved a stay and a jury verdict.  
23 You would get a stay. If it's a verdict against a  
24 casino, they can segregate money if they want to save

1 the bond. That's the way it's done downtown. To --  
2 it's clear black letter law that we be entitled to a  
3 stay, especially since it's a case of first impression.  
4 THE COURT: To that end though, say for example  
5 if I look at the marital balance sheet and I -- and I  
6 look at specifically the UBS trust account 34 that on  
7 the marital balance sheet I think it had a balance of  
8 2.252 million. If the Court ordered that that amount  
9 effectively is not to be dissipated, that it would still  
10 be under Plaintiff's control and could be invested at  
11 UBS or any other location --  
12 MR. MARKS: Right.  
13 THE COURT: -- but -- but it's -- it was not to  
14 be dissipated.  
15 MR. MARKS: Correct. It's got to be identified  
16 in part of --  
17 THE COURT: And --  
18 MR. MARKS: -- of a stay --  
19 THE COURT: Well --  
20 MR. MARKS: -- but it's under her name --  
21 THE COURT: As -- as a -- as a technical or  
22 procedural mat -- matter, if I made those orders, do we  
23 even need a -- does it need to be styled even as a stay?  
24 If I'm basically saying --

1 MR. MARKS: I think --

2 THE COURT: -- I want to -- because I think the  
3 bottom line is you want to make sure that there's money  
4 there available if the Court reverses -- reverses me,  
5 you want to make sure that there is --

6 MR. MARKS: Money without execution. The  
7 reason --

8 THE COURT: So -- --

9 MR. MARKS: -- you're calling it a stay, hate  
10 to interrupt, I think it's because if you look at the  
11 post-judgment rules which we never deal with much as  
12 lawyers --

13 THE COURT: Right.

14 MR. MARKS: -- and judges in the NRCP --

15 THE COURT: Right.

16 MR. MARKS: -- which do apply to family court.  
17 I think you would agree. If you look at those, I think  
18 by calling it a stay, it's a word of art as lawyers and  
19 judges. And it allows you jurisdiction post on  
20 remittitur. This thing goes up, we get the decision, it  
21 comes back on remittitur. We then file -- and remember  
22 a long time ago Mark Lane (ph) called it spread  
23 remittitur on the record which I had never heard of. We  
24 generally just file a motion entitled, you know, post

1 supreme --

2 THE COURT: Right.

3 MR. MARKS: -- court relief. But you clearly  
4 have jurisdiction after remittitur. If you didn't use  
5 the magic words like everything else in law. I'm  
6 concerned you should have jurisdiction. You -- you --

7 THE COURT: Right.

8 MR. MARKS: -- I would argue you do have  
9 jurisdiction. But I think you should use the word stay,  
10 because that's what we normally do. And if you didn't,  
11 some other attorney or some other judge, you know, if  
12 you weren't here and Mr. Smith wasn't here, it would be  
13 oh, the Court never stayed it, you don't have  
14 jurisdiction or it's not in front of you. It puts that  
15 asset sort of within this building. Everything else she  
16 can do what she wants with. And it's there to deal  
17 with.

18 Now we think they would want that because  
19 they're cross appealing and they are not ending and it's  
20 not like they're saying hey, they're ending it. It's  
21 not like they're saying hey, they're ending it. They're  
22 saying they're cross appealing and want a lot more  
23 money. So I would think, you know, they would want this  
24 in place. But I think you have to use the word stay.



1 I think the practical effect doesn't affect  
2 what she would be doing since for investment just like  
3 if you had an IRA or a 401(k) and that was the source of  
4 the dispute, it would continue to accrue at Vanguard or  
5 UBS or whatever it was, you use the word stay and just  
6 make -- to just put the institution on notice that she  
7 can't go ahead and dissipate it or God forbid if she  
8 passed away, her stay couldn't dissipate it, that the  
9 whole worlds knows. It's almost like a recording in  
10 real estate. You're recording it so the world, third  
11 parties that don't know this case know it can't be  
12 dissipated.

13 THE COURT: Is -- isn't it -- isn't the  
14 Plaintiff in the same position however in terms of --  
15 because of the cross appeal, it -- it -- it's the same  
16 discussion on -- on Defendant's side.

17 MR. MARKS: Well, they didn't ask for a stay.

18 THE COURT: And because of some of the spending  
19 issues that have been discussed --

20 MR. MARKS: But they didn't ask for a --

21 THE COURT: -- and debated.

22 MR. MARKS: They didn't --

23 THE COURT: I -- I get that.

24 MR. MARKS: -- ask for a stay.

1 THE COURT: But if the supreme court reverses  
2 me and says look, that -- that you looked at the wrong  
3 time frame, you were too limiting in your time which I  
4 believe is the nature of the cross appeal, that --  
5 MR. MARKS: I don't think so.  
6 THE COURT: -- the more --  
7 MR. MARKS: I think they're asking for  
8 additional alimony, but --  
9 THE COURT: Well, I think it's --  
10 MR. MARKS: -- they haven't filed --  
11 THE COURT: I think it's that. I --  
12 MR. MARKS: -- the document. I didn't see  
13 their document statement.  
14 THE COURT: Well, I -- I --  
15 MR. MARKS: I'm not sure they filed.  
16 THE COURT: I think there's something in  
17 reviewing for today.  
18 MR. MARKS: Okay, but they didn't ask for a  
19 stay. They haven't identified their appellate issues.  
20 I think that's for a different time and place, Judge.  
21 THE COURT: So -- all right, let's more on to  
22 the next issue.  
23 MR. MARKS: Okay. On the costs, they filed  
24 something last night that basically says --

1 MR. SMITH: This is our motion, so we would ask  
2 to proceed as --

3 THE COURT: Okay.

4 MR. SMITH: -- my point.

5 THE COURT: That's fine. Let's do one issue at  
6 a time. So you can address both the -- the stay and  
7 then start with the cost issue.

8 MR. SMITH: The -- the Court has hit the issue  
9 on the head. We have addressed what was argued in their  
10 motion and that was NRAP 8. It may not have been the  
11 right rule, but that's the basis for their present  
12 motion.

13 The factors don't suggest that there is any  
14 danger that Mr. Kogod could be able to recover the  
15 monies if he were successful on appeal. As the Court  
16 indicated, it's difficult for the Court to enter a  
17 ruling of a hundred and fourteen well written pages and  
18 then argue or find that the finding was erroneous. I  
19 think there is no chance frankly of them undermining the  
20 Court's decision and we have not appealed the core of  
21 the Court's decision.

22 Their position is that attorney's fees that  
23 have -- or excuse me, the amount of money that was paid  
24 for alimony and the waste issues are new issues under

1 Nevada law. It's preposterous. These are issues upon  
2 which you based your decisions on sound precedent in the  
3 state of Nevada that statutorily grants you broad  
4 discretion in these issues.

5           You have the right to do your analysis and rely  
6 on that statutory structure and the case decisions that  
7 you've cited, all of which support the support the  
8 decision that you made. That was within your  
9 discretion.

10           The cross appeal that's been referenced  
11 addresses really three main subjects. Whether the Court  
12 and we believe correcting grant -- correctly granting  
13 alimony should have considered the entirety of the  
14 income of Dennis Kogod.

15           So for example, the parties just received and  
16 filed without signature of Mr. Kogod their 2015 tax  
17 return. That tax return shows that Dennis' income  
18 exceeded \$10,000,000 in the tax year 2015, that means  
19 the entirety of the alimony award was earned by Mr.  
20 Kogod in slightly over two months of his post divorce  
21 career.

22           We don't believe it's reasonable to exclude in  
23 an alimony award the largest portion of an individual's  
24 income. We do not believe the Court erred at all in its

1 analysis. We shared that analysis throughout this  
2 proceeding and the Court frankly -- brilliantly  
3 addressed it in its -- its decision. We believe that  
4 decision should form the core of the analysis of alimony  
5 in the state of Nevada. We hope very clearly that the  
6 supreme court adopts the Court's legal analysis. As  
7 stated, we simply believe that the amount the Court  
8 viewed in awarding the alimony should have included his  
9 bonuses.

10           The second issue that is on cross appeal is the  
11 timing of the overall analysis of waste. This is the --  
12 probably the only area in which the Court did not  
13 specifically rely on clearing Nevada precedent. We  
14 don't disagree with the notions that the Court set  
15 forward, but we don't know if that's going to be the  
16 adoption of the supreme court. It would be foolish,  
17 perhaps even malpractice on our part, knowing that we  
18 have the right to appeal, to preclude an appeal that on  
19 an issue that if decided differently than the Court  
20 awarded would mean additional funds to our client.

21           So we have set forth that order, but the court  
22 on that issue, the supreme court, could simply agree  
23 with the Court's analysis of the law that should be  
24 applied to that issue and adopted as part of its rule.

1 Frankly in the scheme of things, I think it would be  
2 better for the supreme court to give us guidance as  
3 opposed to leave the type of issues that again, I think  
4 the Court very clearly and with good precedent from  
5 other states identify.

6 And that guidance could mean that my client  
7 would receive more, not less money. There is no way  
8 under that cross appeal that Mr. Kogod could receive  
9 less in the form of damages associated or unequal  
10 division associated with waste.

11 The third issue is the opportunity cost loss of  
12 the funds that the Court did we believe correctly find  
13 was community waste. Those opportunity costs are the  
14 amount of money that the community could have earned  
15 based upon its normal investment pattern of that monies  
16 instead of that money being granted to other parties in  
17 violation of statute, in violation of your precedent.

18 That amount of money we believe should have  
19 been part of the overall analysis of waste. It's -- the  
20 analogy I think we gave more than once in this case that  
21 if the only penalty the bank robber pays is that he has  
22 to return the money, then there is no additional  
23 incentive other than getting caught for the bank robber  
24 to not rob the bank. So we believe there should be an

1 additional penalty for the amount of the money, interest  
2 or -- or traditional interest you've earned as a  
3 disincentive for this type of behavior. So those are  
4 the issues on appeal, none of which would result or  
5 could possibly result in my client receiving less money.

6           The Court itself identified probably the most  
7 important factor here and that is there is nothing in  
8 the history of this case in the view of my client and  
9 the testimony and the way the parties utilized money  
10 during the course of their proceeding that suggests that  
11 of the approximately 24 or \$5,000,000 that she'll  
12 receive under the Court's order that she would dissipate  
13 it to an amount where she would not have sufficient  
14 monies to repay a \$2,000,000 judgment which is I  
15 understand what they're asking.

16           So we don't believe they meet that factor. We  
17 don't believe they meet the factor of any type of chance  
18 of success on appeal. We think that these decisions in  
19 regard to the granting of waste and the granting of  
20 alimony are clearly within the discretion of the Court  
21 and it -- it would be impossible to think that there is  
22 no substantial evidence in this record to support the --  
23 the legal aspects of this Court's findings. So it's --  
24 it's -- I think there's no chance on appeal.

1           In regard to the request for the stay, I'm  
2 still confused as to their request. You ordered that he  
3 pay 1.6 million dollars. There is no conceivable reason  
4 why based upon his receipt of \$18,000,000 or so of  
5 property that that money should not be paid to Mr.  
6 Kogod. There is ample evidence in this record that  
7 Dennis Kogod may spend the entirety of his fortune  
8 before the two year period is done. Security in the  
9 form of a lien on a residence in California is not the  
10 same as a bond. At the end of a case involving a bond,  
11 the bond is then released in the absence of immediate  
12 payment.

13           So there is nothing like that with the notion  
14 of she'll have a lien on a house that's occupied by Ms.  
15 Khapsalis and the children in Beverly Hills. That would  
16 be a very expensive and drawn out process and that's  
17 presuming that that property had been preserved in its  
18 current value and that the value of the property remains  
19 within the limits of the request.

20           The proper notion could be I think along the  
21 lines of the Judge. I think reason tells us that if she  
22 is able to secure the 1.6 million dollars that you  
23 ordered from Dennis having paid that as ordered by the  
24 Court and to set aside or to identify that money in an



1 account if the Court feels that somehow Mr. Kogod is in  
2 danger of not being able to be repaid on these monies,  
3 identify those monies and be able to invest it in  
4 whatever way she sees fit.

5 Then there is no reason not to -- to grant the  
6 request for that amount of money other than the fact  
7 that there is no danger to this Defendant that she will  
8 not have the money to pay him if there is the unlikely  
9 chance of a reversal.

10 So we would think that the Court can fashion a  
11 remedy along the lines that it indicated or simply deny  
12 the motion, both would be well within the discretion of  
13 the Court based on the facts of this case.

14 I'll now move into with your permission Your  
15 Honor the attorney's fees issue.

16 MR. MARKS: Can I respond in -- on the stay and  
17 then we'll argue the fees --

18 MR. SMITH: That would be fine.

19 MR. MARKS: -- and costs?

20 THE COURT: Okay.

21 MR. MARKS: Your Honor, under FIC -- I did not  
22 want to interrupt, because I -- you know, some judges  
23 don't like that, but I am lodging an objection, a very  
24 strenuous objection. So it's -- I'm not waiving it, to

1 his comments about bank robbery, comparing my client to  
2 a bank robber, to be sanctioned. His whole argument on  
3 the cross appeal was disingenuous and it has nothing to  
4 do with this appeal and whether it should be a stay.

5           You could have a judgment downtown that the  
6 Judge thinks is absolutely pristine and perfect and you  
7 get a stay under Rule 62. He's saying we didn't cite  
8 the right rule. I'm looking at a document I filed on  
9 8/24 and after citing Rule 8 saying you got to go to the  
10 district court, on Page 3, I went through the five  
11 factors under Rule 62.

12           I'm not goign to bore you with them, but if you  
13 look at those factors, it talks about collection  
14 efforts, do you preserve the status quo, are you -- are  
15 you confident the person will get their money.

16           There's an absolutely right under the Rules of  
17 Civil Procedure to get a stay. So I hope you understand  
18 that. Whether you think you're right or wrong, a party  
19 has an absolutely right under due process and our  
20 constitution to have an appellate court look at it.

21           For Counsel to say he is essentially  
22 guaranteeing he's going to win on every issue on appeal  
23 is unheard of. There's plenty of decisions you -- you  
24 read every day and you shake your head. These are cases

1 of first impression. On the one hand, he said you wrote  
2 a brilliant hundred page decision. I don't think you  
3 need, you know, my or his, you know, solicitation of  
4 what a great decision or not a great decision, but then  
5 he's -- he's cross appealed on three other issues, you  
6 know, appealing.

7 The point is what -- under Nelson v. Heard,  
8 it's only -- it's status quo. It's is there a  
9 preservation of status quo. The supreme court has never  
10 said switch all the money and then after the appeal  
11 switch it back. That doesn't happen in a normal civil  
12 case. That doesn't happen in a divorce case ala  
13 Sanchez.

14 We have met the Rule 62 by two things, preserve  
15 -- asking to preserve the 2,000,000 in UBS or a  
16 comparable institution that's there and on the money my  
17 client would owe to her by a lien on real estate which  
18 they said is worth four times the amount -- and I'm  
19 probably the only one in this courtroom that's actually  
20 gone through the whole bond process. A bond is posted.  
21 If you prevail, you then have to either get paid by the  
22 Defendant, and I just went through this in the Red Rock  
23 case down, Stevens v. Red Rock (ph), or you have to deal  
24 with the bonding company. And it's not -- and I tell

1 you that process will be longer than would be in this  
2 case where the money is there and the assets are there.

3 That -- that process of dealing with bonding  
4 companies and going through the bond. But the point is  
5 that it's within the jurisdiction of the Court. You can  
6 do it through the Court. You don't have to do other  
7 activities. That real estate was an asset of the  
8 estate. The parties you have jurisdiction -- personal  
9 jurisdiction over the parties, through contempt and  
10 other means.

11 So the money my client would owe her is  
12 absolutely secured. How -- however do you have an asset  
13 that's four times the amount? For them to say oh, it's  
14 not valuable after they argue to you during the trial,  
15 oh, it's worth 6.3 million, it's, you know, on it,  
16 Entertainer's Row or Actor's Row or Street of Dreams,  
17 whatever they called it, and brought in their expert and  
18 showed you to pictures to now to just say oh, we don't  
19 know anything about that real estate, that's not secure,  
20 it's just disingenuous, Your Honor.

21 You don't have to go where he's asking you to  
22 go. You don't have to say that you think you're going  
23 to be reversed. We're not asking you to do that.  
24 That's not the standard under Rule 62.

1           The issue in Nelson is mere preservation. Keep  
2 that in mind. So we're proposing a stay has to be  
3 granted. It's -- we're entitled to it. The issue is  
4 what is his security. That's the only issue. And  
5 rather than wasting money on a bond of 360,000 or a  
6 hundred and sixty thousand which my client would be able  
7 to get and that money is gone.

8           On a bond, you pay the premium. You would put  
9 up the same security and that 10 percent is gone. You  
10 never get it back even if you preserve on appeal, even  
11 if you win on appeal, it's not like bail. It's like a  
12 bail bond, it's not like the underlying money.

13           So if you have the money, you put a hundred  
14 thousand up for bail because if the person went through  
15 the system, even if they are convicted, you get your  
16 bail money back. The actual money, the actual 10  
17 percent if you bought a bail bond, you never get back.

18           So a supersedeas is essentially the same way.  
19 If someone had a \$2,000,000 judgment against the casino,  
20 you could either post a bond or you could put some sort  
21 of money in an interest bearing account as security.  
22 It's merely that the Plaintiff will get their money if  
23 they prevail. That's all we're asking. They have made  
24 this way, way, way, way too complicated.

1 Litigants are entitled to stays as long as it's  
2 secure and this is more than secure. These parties --  
3 the estate was over 40,000,000 bucks. You're talking  
4 about -- the dispute is eight percent. I don't know --  
5 I -- I hope I'm clear. I -- I try to be as clear as I  
6 can. It's --

7 THE COURT: I -- I don't -- I don't need  
8 anything further. Let's move to the attorney's fees  
9 issue.

10 MR. MARKS: Okay.

11 MR. SMITH: So, Your Honor, let me start with  
12 the notion that the objections that are containing in  
13 the opposition of the attorney's fees motion are  
14 technical objections. There is no substantive  
15 objections to the amount of fees or really any  
16 meaningful discussion in regard to cost or the objection  
17 to the cost of being in the amount that is requested  
18 through Anthem Forensics.

19 The only arguments are that there are two  
20 technical deficiencies to the motion. The Court has  
21 addressed one, so I -- I won't go there. I mean, this  
22 -- it was excusable, but we were prepared to file our  
23 opposition. I received a screen that said that -- or  
24 no, in our motion, a screen that says nothing. It

1 doesn't say that there is any problem with your payment  
2 method. It doesn't say anything. It just has an error  
3 message.

4           So because it was after hours, we couldn't call  
5 the individuals that ran the problem. We did so, but  
6 the following day it said -- the answer is literally but  
7 we don't let you know that. We don't let you know the  
8 nature of the problem with the system. It turned out  
9 the problem was the credit card that is attached to the  
10 account had had a security alert. It wasn't overdrawn  
11 or anything along those lines. There was tens of  
12 thousands of dollars on that card. It was a security  
13 alert and so they just stopped the use of the card  
14 sometime that afternoon without advising us as well.

15           The immediate following morning we made efforts  
16 and we have an affidavit on file as to that, so we think  
17 that the Court is correct in its initial comments that  
18 this was excusable neglect. The Court certainly has the  
19 power under that circumstance to expand the time by one  
20 day of the -- of the filing of the motion. It is not  
21 for example a jurisdictional type of defect like an  
22 appeal.

23           The -- the irony is that the motion that  
24 contains these allegations and technical defects was

1 filed almost 20 days late and filed on 4/20 of the  
2 Friday preceding the hearing of this hearing. So the no  
3 -- the Court can under that circumstance find that the  
4 opposition's failure to be filed timely was an admission  
5 of the merits of the motion and grant the motion. That  
6 would be the technical aspect of this opposition.

7           So -- but the other aspect that the Court  
8 indicated was concerned about, we again had since last  
9 Friday to address this and yesterday I was made busy in  
10 another case in which a hearing was expedited from the  
11 date that we thought that we were going to have a brief  
12 -- we would have some time on a brief and we can talk to  
13 opposing Counsel about that, but then the case was  
14 expedited. And so I worked until about 3:00 last  
15 morning preparing that brief. So I didn't have an  
16 opportunity to prepare this brief. That was prepared by  
17 Ms. Varshney.

18           There is a case that was not cited in the brief  
19 time that she had to put this together and that's the  
20 Dylan vs. Dylan case, 64 Nevada 428. It's a 1950 case  
21 admittedly addressing a slightly different statutory  
22 scheme. But in that case, the issue is whether or not  
23 the appeal had run as a result of certain costs that  
24 were -- a cost judgment that was entered and whether or



1 not that was a final order.

2 But addressing the issues of costs in a divorce  
3 case, the Court said, and I'm going to try to quote the  
4 right section Your Honor on my phone here. It says that  
5 -- Respondent also relies on Faulk vs. Fox cited on the  
6 forgoing tax which indeed hold that certain limitations  
7 on the general statute entitling -- oh, excuse me, Your  
8 Honor. I have the wrong part. So let me read from the  
9 -- the correct section. In talking about the section of  
10 Nevada law at that time that granted the right to cost,  
11 the Court said the entire so far as applicable reads as  
12 follows, costs in divorce suits aside from attorney's  
13 fees for the wife may be govern by special rule or  
14 statute are usually left in the discretion of the Court.

15 The general rule by statute in most states with  
16 respect to actions generally is to award cost to the  
17 successful party and against the unsuccessful one, there  
18 is no common law right to cost; however, which are  
19 entirely a creature of statute and general cost statutes  
20 are not necessarily deemed applicable to divorce suits.  
21 Sometimes it is deemed just improper to apportion the  
22 cost. In proper -- proper case, cost may be awarded  
23 against the wife or any community property estates  
24 against community property. At that point, the Court

1 was citing with approval Your Honor Nelson on divorce  
2 and annulment.

3           8 -- the statute has been cited for the cost  
4 filing of -- five day cost filing is a statute that  
5 relies on the notion of a prevailing party. In divorce  
6 actions, it is unique in that the goal is to divide  
7 things equally. The goal is to receive equitable  
8 alimony. The notion of prevailing party only comes at  
9 the time of the decision of the Court as to the merits  
10 of the positions taken by the parties in the action.  
11 But our Court has said that at least in viewing  
12 attorney's fees there are certain factors. Our statute,  
13 125.150, suggests that suit money even if not requested  
14 at the time of the preliminary proceedings can be  
15 granted by the Court, although using the words  
16 attorney's fees toward the end of that statutory  
17 statement.

18           I believe that in divorce cases until the Court  
19 identifies a prevailing party, it is impossible for us  
20 to know whether a cost bond would be appropriate in a  
21 particular circumstance. In the cases that I've handled  
22 in the course of my career, almost always cost and the  
23 fees are handled by post trial motions in the filing of  
24 a memorandum of fees and costs that is usually done

1 within a specified time period by the Court, not by  
2 statute or rule. In this court -- in this case, the  
3 Court did not find a prevailing party and now has  
4 indicated that it may not find a prevailing party. The  
5 Court designated the right to fees and costs through  
6 post-divorce filings without designating the nature of  
7 those filings.

8           So Your Honor, we believe that it was  
9 appropriate for us to file the motion that we filed that  
10 included both attorney's fees and costs. And unlike a  
11 jury trial, the costs that had been addressed on the  
12 post-trial motion were costs that were in the record of  
13 the court. You would not have a section of a civil case  
14 other than a divorce action in which the parties would  
15 submit the amount of fees that they incurred in a  
16 particular case.

17           So for example, in a -- in a jury verdict  
18 arising from a personal injury action, the individual  
19 would submit a -- a bill of cost as part of the record  
20 in the case because of the statutory scheme associated  
21 with those civil actions.

22           In this case, we did provide the costs of Mr.  
23 -- of Anthem Forensics in the form of a -- an exhibit in  
24 the trial. Even without that, even if you ignore the

1 fact that the exhibits supported the -- the costs  
2 requested, the costs were -- were -- the ideal that the  
3 bill would cost is so that the opposing party knows the  
4 bill of cost, there is no question as a result of the  
5 fact that it was in the record of the Court that they  
6 were aware of the cost associated and had the  
7 opportunity to fairly address or seek a retaxing of  
8 those costs.

9           So in -- in our view, Your Honor, until there's  
10 a prevailing statement or prevailing party, there is no  
11 duty to file a memorandum. And frankly, you don't think  
12 a divorce action's -- the memorandum is applicable based  
13 upon the Dylan case and the nature of divorce actions in  
14 general. So for example, motion for summary judgment  
15 aren't necessarily available to a party. We can't have  
16 contingent fees. There are differences in the way that  
17 divorce actions are handled and should be handled  
18 differently in the form of cost in all cases and in this  
19 instance.

20           The -- let me address the notion --

21           MR. MARKS: May I respond to cost first and  
22 then get --

23           THE COURT: Well, no.

24           MR. MARKS: -- to fees?

1 THE COURT: Let's -- let's finish with the --

2 MR. SMITH: Let me address the -- the notion of  
3 fees associated with an offer to allow Judge Duckworth  
4 to be taken. As we expressed in our -- our motion, the  
5 case involved literally millions of dollars of waste.  
6 So being wrong about an offer of -- to allow judgment  
7 could have been in the form of hundreds of thousands, if  
8 not, millions of dollars.

9 So our duty to our client was to ensure that  
10 the numbers we would request or -- or recommend to her  
11 for such an offer were consistent with the facts as we  
12 understood them in the case. We did not understand the  
13 position of the opposing party in regard to the -- the  
14 primary source of the judgment, the waste issue, until  
15 roughly 10 days before the trial. We had the  
16 opportunity at that point to finally depose their expert  
17 after he completed his report.

18 Your order -- your findings include the notion  
19 that there was a failure upon the Defendant to provide  
20 the accounting he promised repeatedly and that the Court  
21 admonished that we prevent -- present to the Court.

22 We followed the Court's orders. When the Court  
23 said I want family to be dealt with differently, the  
24 costs associated with family, we did that. You said you

1 wanted the -- the experts at every hearing. We did  
2 that. You indicated that you wanted an outline of -- of  
3 how we calculated the costs and wanted it to be clear.  
4 We did that. And we did that in a method that is not  
5 typically used in some of these matters. For example,  
6 the Court had cited that it anticipated perhaps a  
7 threshold amount to be paid and that -- those would be  
8 the entries that were viewed.

9           That didn't work in this case. And frankly,  
10 between Anthem and our office, we developed a method in  
11 which we could account for all of the spending that was  
12 done surreptitiously and without Gabrielle's knowledge  
13 and as the Court put it, not for the benefit of the  
14 family.

15           That was an arduous and long process that  
16 didn't get completed a few months before the -- the  
17 filing of the action. And then it wasn't for a few  
18 months that we received the report that didn't really  
19 address that notion.

20           All of that required the taking of multiple  
21 depositions of individuals in California that were  
22 promised originally in the case when Mr. Jimmerson was  
23 involved --

24           MR. MARKS: Your Honor, I'm going to object.

1 This is so farfield, we're talking about why --  
2 THE COURT: Yeah.  
3 MR. MARKS: -- the cost.  
4 THE COURT: Listen I -- and I --  
5 MR. MARKS: This is so farfield.  
6 THE COURT: And -- and I'm running out of time.  
7 So I want to -- I want to get -- what -- what was the  
8 source of the -- I -- is it fair to characterize the  
9 source of payment as community in nature in terms of  
10 both the -- the attorney's fees and the cost?  
11 MR. SMITH: Yes.  
12 THE COURT: Okay.  
13 MR. SMITH: Yes. I agree with Mr. Marks. It  
14 was paid out of I believe a community account up to the  
15 26th of February.  
16 THE COURT: February. Okay.  
17 MR. SMITH: So up until that time, all fees  
18 were paid out of a community source. But Your Honor,  
19 under the criteria --  
20 MR. MARKS: Can I have some time to respond?  
21 THE COURT: Yeah, I'll give you --  
22 MR. SMITH: Okay. I'll just --  
23 THE COURT: -- a few minutes.  
24 MR. SMITH: 30 seconds. Under the criteria,

1 there's no question that we're the prevailing party. I  
2 mean, their position on waste was zero. Their position  
3 on alimony was zero. I mean, how we did not prevail, I  
4 don't understand. But the -- and the other thing is --  
5 is if you look at the result, the result is so far field  
6 of what they -- they had requested. If you look at the  
7 work that was done, there is question we did the work.

8 I would -- I would fairly say that we handled  
9 this case in a manner that unless we were charging the  
10 rates that were charging, we wouldn't have been able to  
11 understand this case without the experience and the --  
12 and the -- the way that we approached the case working  
13 with the experts.

14 This was not a normal divorce case by any  
15 stretch of the imagination. And to say because Mr.  
16 Kogod who really caused these fees to be incurred, had  
17 this been a normal divorce case and I -- I've made this  
18 argument before. I don't know if it's going to work  
19 again, but in a normal divorce case, if this were a  
20 normal divorce case, this case would have been over. We  
21 would have spent 20 --

22 MR. MARKS: Your Honor --

23 MR. SMITH: -- \$20,000 --

24 MR. MARKS: -- this is not a fair argument.



1 MR. SMITH: It is a fair --  
2 MR. MARKS: It's not a --  
3 THE COURT: One at a --  
4 MR. MARKS: -- legitimate --  
5 THE COURT: One at a time.  
6 MR. MARKS: -- basis for fees.  
7 THE COURT: Don't -- don't interrupt.  
8 MR. SMITH: I -- I think the sign says --  
9 MR. MARKS: I have to object to that, Your  
10 Honor.  
11 MR. SMITH: The --  
12 THE COURT: Yeah.  
13 MR. SMITH: -- sign says don't --  
14 THE COURT: No --  
15 MR. SMITH: -- interrupt.  
16 THE COURT: -- basis to object.  
17 MR. SMITH: So in regard to the -- the amount  
18 of money, this would have not been anything close to the  
19 way this case was conducted, not anything within the  
20 ballpark. We would have had this case done, resolved  
21 20, \$30,000.  
22 But Mr. Kogod deceived everyone. He deceived  
23 this Court. He deceived every single aspect of this  
24 case and that was the hundreds of thousands of dollars,

1 not the 20 or \$30,000. And that's why I indicated in  
2 our motion some reasonable portion of the fees, because  
3 I truly believe what you're finding and that -- or what  
4 you're thinking and that is that the notion is that  
5 these are community costs and each party should have the  
6 cost and one party spent a little bit more. That's no  
7 basis for a division of attorney fees or granting  
8 attorney's fees.

9           This is different. This is a case that never  
10 should have happened in the absence of his fraud.  
11 That's why we think in a -- a attorney's fees award here  
12 is equitable and we don't think it's fair to say that  
13 you should have filed an offer of judgment essentially  
14 when you didn't even know the facts and we're supposed  
15 to turn to Gabby and say well, you know, we're going to  
16 ballpark it and say you should accept a million. Could  
17 have been a million dollars off the final judgment and  
18 was -- and we didn't have a clear way of determining  
19 without an expert report on their side of what really a  
20 reasonable basis for that award was.

21           MR. MARKS: Your Honor, he's just blaming us.  
22 I think we all agree under the American system normally  
23 everybody pays their fees and costs. I know people come  
24 down here and beg you for fees and ask you for fees and

1 go to bench bar and try to jawbone fees, but there has  
2 to be a statute or a case that supports it. All right?  
3 I think we all agree to that.

4           You determined there was no prevailing party  
5 because they argued at closing for 6,000,000, we said  
6 arguably there's 1.8 he spent. So there was 6, 1.8, you  
7 came at 4. So to some extent, you split it in the  
8 middle. That might have not been your mind set.

9           But it doesn't work that in divorce. The  
10 prevailing party doesn't automatically get fees. You  
11 have the Sargeant analysis. You have other analysis. I  
12 went back last night to look at what was their analysis,  
13 because you don't get to Brunzell unless you have a  
14 legitimate basis for fees. He's arguing all the stuff  
15 in Brunzell, but what's his basis? Do you know what his  
16 basis that he cited was at EDCR 7.60 that we elongated  
17 these proceedings.

18           That can't be true, because they never made the  
19 offer of judgment. They -- if they made an offer of  
20 judgment for 2,000,000 in waste and they beat it, they  
21 would get fees obviously under the offer of judgment.  
22 And that's what you told them and that's what you wrote  
23 in their decision that therefore you were not going to  
24 award fees.

1           His argument is now bad boy, bad boy, bad boy.  
2   There's clearly no Sargeant analysis here when she's  
3   walking away with 25,000,000. There's clearly no offer  
4   of judgment analysis. It's a case of first impression  
5   in terms of how much waste and the waste and we argued  
6   in closing there was money that obviously he spent that  
7   arguably you could have awarded back, but it was a  
8   smaller amount. So there is no basis for fees. There  
9   just is no basis. You don't get to Brunzell.

10           On costs, it -- they cited in their motion the  
11   same statute they're now saying doesn't apply. They're  
12   citing 18 for them getting costs and that has the five  
13   days. You don't get to just ignore one part of a rule.  
14   They're citing the same rule we're citing saying cost  
15   could be given under 18. And now they're trying to say  
16   oh, but there is no prevailing party in the divorce but  
17   we should still get cost. You don't get cost first of  
18   all unless you're the prevailing party. You just don't  
19   get costs. If you're the prevailing party, then you can  
20   do your bill of cost. If he thought he was the  
21   prevailing party. He had five days to do his bill of  
22   cost and then there are the Frazier factors that the --  
23   the Court of Appeals added last year. You need the  
24   affidavits in the community that this expert was

1 reasonable and there's a whole line of factors if you  
2 want to go over 1500 and the Nevada Supreme Court just  
3 reversed Judge Wiese, there's a whole line of factors on  
4 cost in the Corey decision that came out in 2016 which  
5 you may have read. Those rules apply to bench trials  
6 too. There's nothing in 18 that says asterisk, it's a  
7 jury trial, there have been trials downtown. There's no  
8 asterisk. It doesn't apply to family court. Obviously  
9 there are other factors like Sargeant that may apply to  
10 family court that wouldn't apply downtown, but downtown  
11 you have issues of contract that allows fees. You have  
12 other issues. But the rules can remain the same.

13           So Your Honor, they -- the -- we're objecting  
14 -- he said it's all technical. We're objecting under  
15 Frazier, that they didn't comply with the Frazier  
16 decision in terms of the cost. We're saying absolutely  
17 it's limited to 1500 if you do it within that five days  
18 unless you comply with Frazier which they didn't do and  
19 in fact, there was a lecture I think last year in family  
20 law seminar where Judge Harter said Frazier clearly  
21 would apply. There's nothing in Frazier that says oh,  
22 it only applies to jurisdiction trials. It's the law  
23 regarding expert costs.

24           So there should be no costs here at all under

1 fees. This isn't a fri -- frivolous case. This wasn't  
2 tried frivolously. There was a disagreement on how much  
3 waste if any should be given or how -- how much alimony  
4 should be given. It was not frivolous. There was no  
5 Sargeant factor when there's 20,000,000 bucks. It's not  
6 a fee shifting case. Fees are not automatic in America.  
7 Even on prevailing party they are not automatic.

8           So we are objecting to it on timeliness and on  
9 substance and on -- in your decision you determine you  
10 were not awarding fees. You -- if at that point you  
11 said I'm awarding fees and costs, then they would have  
12 had time to file it. You specifically said I'm not  
13 awarding fees. They had to file -- follow the rules for  
14 a cost which they clearly didn't do. You just can't  
15 ignore those statutes.

16           THE COURT: All right. I make the following  
17 findings and orders on the issues that are before the  
18 Court. Let -- let me just start from a jurisdictional  
19 standpoint, because noting for the record as has been  
20 discussed today there has been a -- there has been an  
21 appeal and a cross appeal filed and the motion for stay  
22 relates to the fact that the case is now on appeal. And  
23 I find that the motion relating to fees and costs even  
24 though that really -- it hasn't been argued or -- or

1 debated about the -- the Court's jurisdiction to  
2 entertain that request.

3 I -- I think it's important for the record to  
4 make the finding that -- that the issue of fees and  
5 costs is ancillary to the issues that are on appeal and  
6 it was expressly contemplated in the findings and  
7 conclusions and decree of divorce that this would be  
8 addressed by post adjudicatory motion. I stated that in  
9 the decree.

10 And so the issue -- even though I had made my  
11 feelings known in terms of how I -- how I believe  
12 believed I would approach the issues, I made no specific  
13 findings with the understanding that there would be  
14 motions filed and I expected that to occur.

15 So I do find that -- that they are ancillary to  
16 the issues on appeal. This case from -- from the first  
17 hearing -- hearing when we had our -- our opening case  
18 management conference, we've talked about some of that  
19 history that's relayed in -- in my decision in terms of  
20 some of the discussions that we've had from the very  
21 beginning of the process. I -- I laid out in the decree  
22 the -- the representations that the Defendant albeit  
23 through prior Counsel had made in terms of what he  
24 intended to provide the Court as far as an accounting

1 was concerned and the process that this case has gone  
2 through.

3           There are unique aspects to this case. We have  
4 had discussions before about the fact that now that it  
5 is on appeal, we should welcome the guidance that we  
6 received from the supreme court regardless of how this  
7 comes out in terms of both the appeal and the cross  
8 appeal.

9           The decision that I -- that I issued in -- in  
10 terms of the decree of divorce cited in reference the  
11 Nevada statutory law and Nevada case law. There is  
12 quite a bit of case law precedent in terms of the issue  
13 of alimony; however, there is a -- what appears to be a  
14 more modern approach to the issue of alimony. Not that  
15 these equitable factors have not been part and parcel to  
16 prior decisions.

17           But I will say it is unique and -- and I  
18 recognize that there are unique approaches and  
19 discussions about the issue of alimony in a case where  
20 perhaps it's not just need based alone, but there are  
21 equitable factors that support the Court's consideration  
22 of -- of spousal support.

23           The issue of -- of dividing assets unequally is  
24 governed by statute and case law and -- and the language



1 used of community waste has been discussed in -- in  
2 prior -- in Nevada case law precedent. So there is some  
3 discussion in -- in Nevada law regarding the issues that  
4 were addressed in the Court's decision.

5 That being said, these are unique issues. And  
6 certainly there -- we would benefit from greater  
7 guidance from the Nevada Supreme Court on the issue of  
8 marital waste and the compelling reasons for an unequal  
9 division which is really what -- what it boils down to  
10 and -- and the issue of lump sum alimony and -- and the  
11 -- the alimony issue overall. So I -- I think certainly  
12 there -- it -- it's an area that ripe for additional  
13 guidance and input from the -- the Nevada Supreme Court.

14 With respect to the motion to stay, I have  
15 invited some discussion. I posed questions at the  
16 beginning to let you know what my feelings were after  
17 I've had a chance to -- to read the papers and a lot of  
18 this boils down to how the division -- the assets were  
19 divided in the -- the various accounts apportioned and  
20 whether or not I -- I do feel that there is a risk that  
21 the money is going to be spent or disappear once that  
22 division is -- is put in play.

23 And given my history with these parties and --  
24 and just the spending practice, this particularly of the

1 -- the Plaintiff who I've noted in my decisions appear  
2 to be very frugal and I don't envision a risk that --  
3 that money is going to be lost or dissipated or there  
4 wouldn't be a source available to the extent the -- the  
5 Nevada Supreme Court reversed my decision and found that  
6 the -- the monies should be returned.

7 I don't find ultimately -- and -- and looking  
8 at NRCP 62 which is the rule that governs -- although we  
9 have had some discussion about NRAP 8, which was the  
10 discussed in both parties' papers to be clear, and I  
11 recognize that that relief is available from the supreme  
12 court. A motion can be filed there. I'm not inclined  
13 to grant a stay of the judgment, so that motion's denied  
14 with the understanding that -- that it certainly can be  
15 pursued as part of the appeal.

16 With respect to the issue of fees and costs,  
17 the -- the American Rule does apply and -- and the issue  
18 of fees and -- and this particular issue has been  
19 something that -- this isn't the first case where I've  
20 had some very in depth briefing and discussion on the  
21 issue of fees. And I -- and I appreciate that  
22 discussion and ultimately as it relates to both fee and  
23 cost issues, the award of fees has to be based on some  
24 statute or rule -- or statute or -- or case. And there

1 are local rules as well that govern the issue of fees  
2 and costs. EDCR 7.604 example gives the Court a basis  
3 to entertain the award the fees and sanctions, but I  
4 look at it more for today's purposes for fees.

5 So that -- there has to be a basis for the  
6 Court to -- a legal basis to -- to make findings in an  
7 award of -- of fees. I don't find that because the fees  
8 have been paid on both sides from community funds and  
9 has been represented, I -- I don't find that there's a  
10 basis to -- to make an award of Sargeant fees.

11 I recognize this -- this could form the basis  
12 of another appeal. And again, I think I -- I would  
13 appreciate more guidance on -- on that issue, but I -- I  
14 don't -- given the fact that there were sufficient funds  
15 to satisfy those -- those fees on both sides, there  
16 isn't a Sargeant basis, I don't find that there's a  
17 basis under 18 -- under the prevailing party statute,  
18 because I'm not prepared to -- to label either party as  
19 a prevailing party.

20 Subjectively, I can look at it and say well,  
21 one party was more prevailing than another. As you  
22 recall at the outset of the trial, I asked both parties  
23 in your opening statements to identify what you believe  
24 the number would come in at in terms of the unequal

1 division.

2 Recognizing that there had not been any offers  
3 to allow entry of decree, I asked you both give me a  
4 number. And you both ultimately did as part of your --  
5 your opening statements and for me to go back and  
6 basically say one party's prevailing or not, I -- I was  
7 relying on the fact that I had encouraged repeatedly the  
8 parties to make those offers and I -- I understand the  
9 complexity and could havea been hundreds of thousands  
10 dollars off based on the -- the nuances of this case and  
11 the facts of this case and not knowing how I necessarily  
12 would approach it after the testimony was -- was  
13 obtained and the -- the exhibits were admitted.

14 But still, that's something I had encouraged at  
15 hearing after hearing after hearing and I -- I  
16 emphasized that throughout my career. And -- and that  
17 really was part and parcel of how I would define someone  
18 to be the prevailing party. And -- and so without -- I  
19 don't find that there's adequate legal -- an adequate  
20 legal or factual basis with the understanding that the  
21 attorney's fees were paid with community funds that  
22 there's an adequate legal or factual basis for the Court  
23 to entertain an award of fees, understanding that there  
24 were no offers to allow entry of decree and the -- and

1 the fees have been paid through community funds.

2 The issue of the cost and specific to the  
3 Anthem cost, because that's what I had directed in -- in  
4 my -- in my decree, and that's the hundred and fifty-one  
5 thousand three hundred dollars that's been identified in  
6 the motion that was filed.

7 I view that differently and uniquely and we've  
8 had some discussion. And I even referenced in -- in  
9 footnote six of my decision NRS 18.05 -- subparagraph 5  
10 and the Frazier decision which is a relatively recent  
11 decision. Basically for the proposition that it  
12 appeared based on the work that had performed that this  
13 case exceeds the -- the \$1500 amount.

14 Part of my analysis of that issue and as  
15 uniquely as it is and this is where I find that EDCR  
16 7.60 also applies, because at the outset of this case,  
17 the Defendant had offered that he was going to take this  
18 issue. He was going to provide the accounting. That  
19 assurance was provided to the court. And not only was  
20 it something that he offered to the court, but I  
21 ultimately found and I concluded in -- in my decree that  
22 it was his legal obligation to do so independent of what  
23 he had offered to the beginning of the case, that he  
24 would be spearheading that accounting and that was not

1 necessarily a cost that -- that the Plaintiff should  
2 have assumed in terms of spearheading that analysis.

3 And even without definitively saying that one  
4 party is the prevailing party and determining where does  
5 that -- the -- the number that the Court ultimately  
6 relied on, does it come closer to the number that the  
7 Plaintiff was advocating in -- in her opening statement  
8 versus the Defendant's opening statement.

9 The position that had been maintained in  
10 advance of that and part of the argument discussion  
11 before the Court was that there really should be no  
12 allocation of monies for purposes of any -- any unequal  
13 division of assets. So attributing any amount for  
14 community waste or dissipation. That was the  
15 Defendant's posi -- position, but I ultimately found and  
16 concluded otherwise based on the facts that were before  
17 me and I made that unequal division notwithstanding  
18 those arguments.

19 And recognizing that I had clearly stated and I  
20 had been led to believe that the Defendant would  
21 spearhead that amount, I -- I found and I find that that  
22 was not a cost that should have been born by the  
23 Plaintiff.

24 MR. MARKS: Your Honor, it came out of

1 community funds.

2 THE COURT: And that's my next point. It was  
3 paid with community funds, but half of that was -- were  
4 funds that belong to the Plaintiff. And so my award of  
5 costs would be half the amount, essentially the half  
6 that the Plaintiff paid that she should not have paid  
7 because it should have been an amount that -- it should  
8 have been an effort that was pursued and endeavored by  
9 --

10 MR. MARKS: Your Honor, what about --

11 THE COURT: -- the Defendant.

12 MR. MARKS: -- the five day rule, the Frazier  
13 factors and all of that?

14 THE COURT: Well, here -- here's -- and I  
15 already made findings about the one day lateness and  
16 filing. That was excusable neglect.

17 MR. MARKS: I'm talking about the --

18 THE COURT: I -- I understand. The five day  
19 rule with respect to the --

20 MR. MARKS: Correct.

21 THE COURT: -- cost.

22 MR. MARKS: NRS 18, the same rule they cited.

23 I --

24 MR. SMITH: But --

1 MR. MARKS: -- think it's 18.050.

2 MR. SMITH: I thought you said you were  
3 awarding this as a sanction.

4 THE COURT: It -- I'm relying more on EDCR 7.60  
5 in looking at those fees and costs associated with  
6 Anthem Forensics' pursue.

7 MR. MARKS: But it's an expert -- if you look  
8 at Corey and Frazier, you cited Frazier in your decision  
9 --

10 THE COURT: I did.

11 MR. MARKS: -- and you just can't get around it  
12 by saying they don't have to comply with Corey, Frazier  
13 and --

14 THE COURT: Well --

15 MR. MARKS: -- the bill of cost rule unless  
16 you're saying that family court does its own --

17 THE COURT: Well --

18 MR. MARKS: -- rules.

19 THE COURT: Listen. I -- and -- and again,  
20 this -- this might be the subject of more -- more  
21 appellate work which is fine, because part of it too is  
22 I view this as a notice provision and -- and I think  
23 it's important also to note that both parties had  
24 exhibits admitted with respect to fees and costs of --



1 of various individuals from Counsel present, Counsel  
2 past in terms of Mr. Jimmerson's records, those were  
3 admitted into the record. Anthem Forensics' billing  
4 statements I believe were admitted as Exhibit 102.

5 MR. SMITH: Yes.

6 THE COURT: So the -- the notice of imparting  
7 what services have been rendered in -- in significant  
8 part had already been introduced in the record. There  
9 had already been noticed and parted to both parties.  
10 Even before the Court, I -- I issued my -- my decree of  
11 divorce. So there was notice and I treat that  
12 effectively as a memorandum that was admitted into the  
13 record. And -- and so in addressing the five day rule  
14 that's been noted by Counsel, the -- what's significant  
15 to me is the notice element has effectively been  
16 accomplished by way of the exhibit that was already  
17 admitted into the record.

18 So I -- I find that pursuant to what the Court  
19 has already cited and -- and also recognizing the  
20 applicability of EDCR 7.60, the Judge is entered in  
21 Plaintiff's favor for one-half of the Anthem Forensics  
22 amount. Because of the fact that it had been paid with  
23 community funds and I clearly noted that this was a  
24 burden that the Defendant should have assumed and that

1 one-half amount is \$75,650. And that amount is reduced  
2 to judgment.

3 MR. SMITH: And Your Honor --

4 MR. MARKS: Your Honor, I ask that be stayed or  
5 at least until I can ask the supreme court to stay it,  
6 because procedurally, we're going to have to get an  
7 order, appeal it and move to stay it. I would ask that  
8 we simply stay it until we can ask the supreme court to  
9 stay it. Do you understand? We're going to --

10 THE COURT: No, I understand.

11 MR. MARKS: -- have to get separate orders --

12 THE COURT: No, I -- I understand.

13 MR. SMITH: I think the --

14 MR. MARKS: -- out of today.

15 MR. SMITH: -- the Court -- just for  
16 clarification, you're finding that the Anthem Forensics  
17 cost were a necessities -- were -- were such a necessity  
18 as to justify the larger fee that was charged --

19 THE COURT: Correct.

20 MR. SMITH: -- by the company.

21 THE COURT: Correct.

22 MR. MARKS: Your Honor, we're objecting that  
23 you didn't make proper findings under Corey, you didn't  
24 make proper findings under Frazier. And since you know

1 -- the notice works both ways. It's in your decision.  
2 You gave them notice. You might consider cost  
3 differently than fees. They have absolutely no excuse  
4 for letting that five day run. And I know you're  
5 excusing the fees were late, the costs were late, the  
6 stay was late, two of three --  
7 THE COURT: Well, the fees --  
8 MR. MARKS: Were all --  
9 THE COURT: -- the fees --  
10 MR. MARKS: -- excusing.  
11 THE COURT: -- the fees and costs --  
12 MR. SMITH: Award fees.  
13 THE COURT: -- were different.  
14 MR. MARKS: Okay.  
15 THE COURT: The -- the fees I -- and -- and  
16 that --  
17 MR. MARKS: But the --  
18 THE COURT: -- was a one day --  
19 MR. MARKS: I understand, but the five day  
20 rule, they just ignored on the theory that 18 -- Rule 18  
21 which they --  
22 THE COURT: Well --  
23 MR. MARKS: -- cited doesn't apply --  
24 THE COURT: -- I'm -- I'm --

1 MR. MARKS: -- to family law.

2 THE COURT: -- not necessarily saying that it  
3 was effectively ignored. Again, Exhibit 102 was  
4 introduced. And -- and let me just note for the record  
5 as well, because there's been some discussion about the  
6 -- the nature of the fees and -- and Anthem Forensics  
7 bill and -- and how simple or complex this process was.

8 I want to be clear, I -- the -- the information  
9 that was provided and offered by -- by the experts, and  
10 I had expert testimony on both sides, was not only  
11 valuable, but inherently necessary for this process.  
12 The detailed work that was provided to the Court is  
13 obvious just in the exhibits that were admitted. It was  
14 time consuming, laborious. I -- I wouldn't call it  
15 simple math as much as I know we're just adding numbers.  
16 It was very complicated and complex --

17 MR. SMITH: Simple by -- by that analysis.

18 THE COURT: Well, and -- and just the amount of  
19 time the Court spent in analyzing the exhibits that had  
20 been offered, just in that, I think it was Exhibit 6 to  
21 the report, just analyzing and scrutinizing every single  
22 aspect of that was time consuming. So I don't view this  
23 as a simple process that was just a matter of crunching  
24 a few numbers --

1 MR. MARKS: I -- I --  
2 THE COURT: -- here or there.  
3 MR. SMITH: We -- we agree --  
4 MR. MARKS: Your Honor, we --  
5 MR. SMITH: -- Your Honor. We -- we hope that  
6 makes you sympa -- sympathetic to the -- the task that  
7 we had as lawyers and -- and experts --  
8 MR. MARKS: Your Honor --  
9 MR. SMITH: -- to present that information.  
10 MR. MARKS: -- on the stay issue --  
11 MR. SMITH: The only -- the only other issue I  
12 would cite Your Honor is in our reply we cited the case  
13 that stood for the proposition that the five day rule  
14 that's under 18.010 since he's arguing it could be  
15 extended by this court. The -- in fact, the case stood  
16 for the proposition that the Court can define the way  
17 that the -- the cost can be addressed to the Court.  
18 And I would -- I would ask that the Court  
19 review that case and -- and if the Court files -- finds  
20 that that's an applicable ground for even extending the  
21 time of the cost issue. But I think the Court has hit  
22 it on the head is --  
23 MR. MARKS: But you've ruled, Your Honor.  
24 MR. SMITH: -- the whole notion --

1 THE COURT: Well --  
2 MR. SMITH: -- of the cost is --  
3 MR. MARKS: So he's asking you to rule on  
4 another basis?  
5 THE COURT: No. No.  
6 MR. MARKS: You already --  
7 THE COURT: Listen.  
8 MR. MARKS: -- ruled.  
9 THE COURT: The -- the bottom line is I -- I --  
10 whether -- whether it's part of that discussion or  
11 argument, I have justified the timing --  
12 MR. MARKS: I hear you.  
13 THE COURT: -- of the filing and -- and that's  
14 --  
15 MR. MARKS: I'm not going to argue it.  
16 THE COURT: And -- and that certainly came be  
17 challenged on appeal, but I've -- I've justified based  
18 on my rationale and -- and my view of the case and what  
19 I expected, I -- I basically laid it out in the -- in --  
20 in --  
21 MR. MARKS: Okay.  
22 THE COURT: -- my decree that I expected a  
23 motion to be filed and so I'm justifying the timing of  
24 --

1 MR. MARKS: I hear you.  
2 THE COURT: -- when it was filed.  
3 MR. MARKS: I'm not going to keep arguing.  
4 THE COURT: I don't -- I don't have a -- I --  
5 MR. MARKS: But can you stay --  
6 THE COURT: I'll --  
7 MR. MARKS: -- stay everything until we get  
8 like --  
9 THE COURT: I don't have a problem staying that  
10 aspect.  
11 MR. MARKS: -- the supreme -- can you --  
12 THE COURT: Understanding that --  
13 MR. MARKS: -- can you stay the --  
14 THE COURT: -- an order has to be --  
15 MR. MARKS: Can you at least tentatively agree  
16 -- okay, so you're staying that aspect. You're denying  
17 --  
18 THE COURT: The \$75,650.  
19 MR. MARKS: And you're denying the stay on the  
20 rest, but subject to --  
21 THE COURT: Correct.  
22 MR. MARKS: -- obviously we're going to file a  
23 motion with the supreme court on that stay.  
24 THE COURT: Understood.

1 MR. MARKS: All right.

2 THE COURT: Okay.

3 MR. SMITH: But Your Honor, there's nothing  
4 preventing us from now executing on the 1.6 million  
5 dollar --

6 MR. MARKS: Well, I'd ask for a stay --

7 MR. SMITH: -- judgment --

8 MR. MARKS: -- until we get to the supreme  
9 court. I think that's courtes -- professional courtesy  
10 to allow us --

11 MR. SMITH: Professional --

12 MR. MARKS: -- whatever the time is.

13 MR. SMITH: -- courtesy?

14 MR. MARKS: Normally, you don't run out --

15 THE COURT: Listen, I --

16 MR. SMITH: -- and execute --

17 THE COURT: I've -- I've made my findings and  
18 orders.

19 MR. SMITH: Thank you.

20 MR. MARKS: You don't run out and execute when  
21 we're attempting to --

22 MR. SMITH: When we agree on the record there  
23 was no execution?

24 MR. MARKS: -- attempting to file a motion with



1 the supreme court.

2 MR. SMITH: I -- I find that --

3 MR. MARKS: We'd ask Judge --

4 MR. SMITH: -- just ironic.

5 MR. MARKS: You can stay it -- you can say I'm

6 denying the stay, but I am entering a temporary stay to

7 give us time to go to the supreme court so there's no

8 execution.

9 MR. SMITH: We -- we agreed at the last hearing

10 --

11 MR. MARKS: Because we're going to object to

12 that execution and be back here.

13 MR. SMITH: He doesn't want me to speak and

14 I'll tell you why. We agreed --

15 MR. MARKS: No, Judge.

16 MR. SMITH: See?

17 MR. MARKS: I'm asking you to --

18 MR. SMITH: There it is.

19 MR. MARKS: -- temporarily stay it.

20 MR. SMITH: He's going to prevent me from

21 speaking. The reason why --

22 MR. MARKS: I'm asking you temporarily --

23 THE COURT: I --

24 MR. MARKS: -- stay it.

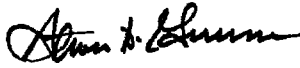
1 THE COURT: I'm not -- I've -- I've made my  
2 findings and orders.  
3 MR. MARKS: All right.  
4 THE COURT: And I'm not -- and I'm not doing  
5 anything further.  
6 MR. SMITH: Thank you, Your Honor.  
7 THE COURT: Who's -- who's preparing for today?  
8 MR. MARKS: I'll prepare, Your Honor.  
9 THE COURT: If you'll prepare and submit to Mr.  
10 Marks for review.  
11 MR. MARKS: I'd like to prepare on the stay so  
12 I can get that done quickly.  
13 THE COURT: Do you want to submit separate  
14 orders? One on the fees and costs and one on the stay?  
15 That's fine.  
16 MR. MARKS: Very good.  
17 THE COURT: You each prepare and submit to the  
18 other party for review --  
19 MR. SMITH: Very good.  
20 THE COURT: -- and signature.  
21 MR. SMITH: Thank you, Your Honor.  
22 THE COURT: All right. Thank you.  
23 MR. SMITH: Did you find guidance --  
24 (PROCEEDINGS CONCLUDED AT 10:11:03)

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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

  
CLERK OF THE COURT

1 DANIEL MARKS, ESQ.  
2 Nevada State Bar No. 002003  
3 NICOLE M. YOUNG, ESQ.  
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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 was entered in the above-entitled action on the 24th day of  
20 October, 2016, a copy of which is attached hereto.

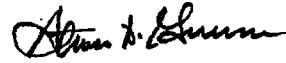
21 DATED this 24 day of October, 2016.

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  
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Radford J. Smith, Esq.  
Radford J. Smith, Chartered  
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CLERK OF THE COURT

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9 DISTRICT COURT  
10 CLARK COUNTY, NEVADA

11 GABRIELLE CIOFFI-KOGOD  
12 Plaintiff,

Case No. D-13-489442-D  
Dept. No. Q

13 vs.

Date of Hearing: October 18, 2016  
Time of Hearing: 8:30 a.m.

14 DENNIS KOGOD,

15 Defendant.

16 ORDER

17 This matter having come on for hearing on the 18th day of October, 2016, at the hour of 8:30  
18 a.m. on Defendant's Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief;  
19 and Plaintiff's Countermotion for Attorney's Fees; Plaintiff appearing in person and by and through her  
20 counsel Radford J. Smith, Esq., of Radford J. Smith, Chartered; Defendant appearing by and through his  
21 counsel, Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks; the Court  
22 having reviewed the papers and pleadings on file, having heard the arguments of counsel and good cause  
23 appearing:

24 IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Defendant's Motion to Stay  
25 Enforcement of Decree of Divorce and for Other Related Relief is DENIED.

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27 ////

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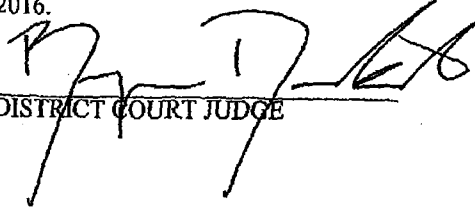
OCT 24 2016

FAMILY COURT  
DEPARTMENT Q


1 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Plaintiff's Countermotion for  
2 Attorney's Fees is DENIED.

3 DATED this \_\_\_\_\_ day of October, 2016.

4 OCT 24 2016


5   
DISTRICT COURT JUDGE

6 Respectfully submitted:

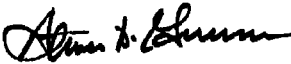
7 LAW OFFICE OF DANIEL MARKS  
8 

9 DANIEL MARKS, ESQ.  
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12 Attorneys for Defendant

13 Approved as to form and content:

14 RADFORD SMITH, CHARTERED  
15 

16 RADFORD J. SMITH, ESQ.  
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CLERK OF THE COURT

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DISTRICT COURT  
CLARK COUNTY, NEVADA

9 GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D  
Dept. No. Q

10 Plaintiff,

11 vs.

12 DENNIS KOGOD,

Date of Hearing:  
Time of Hearing:

13 Defendant.  
14 \_\_\_\_\_/

15 **NOTICE OF ENTRY OF ORDER FROM OCTOBER 18, 2016 HEARING**


16 TO: GABRIELLE CIOFFI-KOGOD, Plaintiff;

17 TO: RADFORD J. SMITH, ESQ., Counsel for Defendant.

18 PLEASE TAKE NOTICE that an Order from October 18, 2016 was entered in the above-entitled  
19 action on the 5th day of December, 2016, a copy of which is attached hereto.

20 DATED this 5 day of December, 2015.

21 LAW OFFICE OF DANIEL MARKS

22   
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 Plaintiff

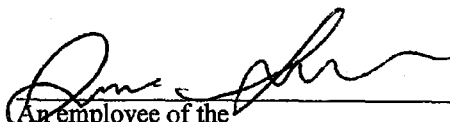


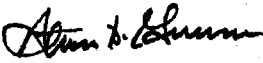
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**CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 5<sup>th</sup> day of December, 2015, 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 FROM OCTOBER 18, 2016 HEARING** 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

Case No. D-13-489442-D  
Dept. No. Q

12 Plaintiff,

13 vs.

14 DENNIS KOGOD,

Date of Hearing: October 18, 2016  
Time of Hearing: 8:30 a.m.

15 Defendant.

16 **ORDER FROM OCTOBER 18, 2016 HEARING**

FAMILY COURT  
DEPARTMENT Q

17 This matter having come on for hearing on the 18th day of October, 2016 at the hour of 8:30 a.m.  
18 on Plaintiff's Motion for Attorney's Fees and Costs and Defendant's Opposition to Motion for Attorney's  
19 Fees and Costs. Plaintiff appearing in person and by and through her counsel Radford J. Smith, Esq., of  
20 Radford J. Smith, Chartered; Defendant appearing by and through his counsel, Daniel Marks, Esq., and  
21 Nicole M. Young, Esq., of the Law Office of Daniel Marks; the Court having reviewed the papers and  
22 pleadings on file, having heard the arguments of counsel and good cause appearing:

23 THIS COURT HEREBY FINDS that the one day delay in Plaintiff filing the instant motion beyond  
24 the deadline is excusable neglect based on Plaintiff's counsel's representation that the delay was due to an  
25 e-filing issue.

26 THIS COURT FURTHER FINDS that both parties used community funds to pay for their respective  
27 attorney's fees and costs.

28 THIS COURT FURTHER FINDS that the request for fees is ancillary to the issues on appeal.

THIS COURT FURTHER FINDS that in regard to the five (5) day deadline to file a Memorandum  
of Costs, Plaintiff's duty to comply with that deadline is waived because the court views notice as being

1 imparted by the exhibit that was introduced at trial as to the costs requested in the instant motion.

2 IT IS HEREBY ORDERED, ADJUDGED AND DECREED that there is not an adequate legal or  
3 factual basis to entertain an award of attorney's fees as the Court does not view either party as the prevailing  
4 party.

5 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that there is a basis to award Plaintiff  
6 one-half of the amount paid to Anthem Forensics. The total costs paid to Anthem Forensics was  
7 \$151,300.00. As such, judgment is entered in Plaintiff's favor in the amount of \$75,650.00, which is hereby  
8 reduced to judgment. That amount shall be stayed to allow Defendant an opportunity to request a stay from  
9 the Supreme Court.

DEC 05 2016


10 DATED this \_\_\_\_\_ day of December, 2016.

11  
12   
DISTRICT COURT JUDGE *mf*

13 Respectfully submitted:

14 LAW OFFICE OF DANIEL MARKS

15  
16 DANIEL MARKS, ESQ.  
Nevada Bar No. 002003  
17 NICOLE M. YOUNG, ESQ.  
Nevada State Bar No. 12659  
18 610 South Ninth Street  
Las Vegas, Nevada 89101  
19 Attorneys for Defendant  
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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 APPEAL

Notice is hereby given that Defendant Dennis Kogod, by and through his counsel Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks, hereby appeals to the Supreme Court of Nevada from the Order From the October 18, 2016 Hearing entered in this action the 5<sup>th</sup> day of December, 2016.

DATED this 12 day of December, 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  
Attorney for Defendant

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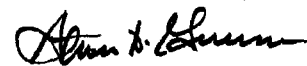
Radford J. Smith, Esq.  
Radford J. Smith, Chartered  
2470 St. Rose Pkwy, Suite #206  
Henderson, NV 89074

An employee of the  
LAW OFFICE OF DANIEL MARKS

---

# EXHIBIT 1

---



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,

Date of Hearing:  
Time of Hearing:

Defendant.

NOTICE OF ENTRY OF ORDER FROM OCTOBER 18, 2016 HEARING


TO: GABRIELLE CIOFFI-KOGOD, Plaintiff;

TO: RADFORD J. SMITH, ESQ., Counsel for Defendant.

PLEASE TAKE NOTICE that an Order from October 18, 2016 was entered in the above-entitled action on the 5th day of December, 2016, a copy of which is attached hereto.

DATED this 5 day of December, 2015.

LAW OFFICE OF DANIEL MARKS



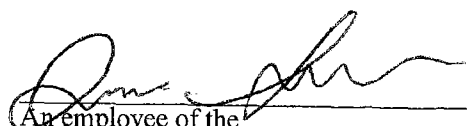
DANIEL MARKS, ESQ.  
Nevada Bar No. 002003  
NICOLE M. YOUNG, ESQ.  
Nevada Bar No. 12659  
610 South Ninth Street  
Las Vegas, Nevada 89101  
Attorneys for Plaintiff

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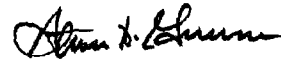
**CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 5<sup>th</sup> day of December, 2015, 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 FROM OCTOBER 18, 2016 HEARING** by way of Notice of Electronic Filing provided by the court mandated E-file & Serve system to the following:

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Radford J. Smith, Chartered  
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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: October 18, 2016  
Time of Hearing: 8:30 a.m.

RECEIVED

16 ORDER FROM OCTOBER 18, 2016 HEARING

FAMILY COURT  
DEPARTMENT Q

17 This matter having come on for hearing on the 18th day of October, 2016 at the hour of 8:30 a.m.  
18 on Plaintiff's Motion for Attorney's Fees and Costs and Defendant's Opposition to Motion for Attorney's  
19 Fees and Costs. Plaintiff appearing in person and by and through her counsel Radford J. Smith, Esq., of  
20 Radford J. Smith, Chartered; Defendant appearing by and through his counsel, Daniel Marks, Esq., and  
21 Nicole M. Young, Esq., of the Law Office of Daniel Marks; the Court having reviewed the papers and  
22 pleadings on file, having heard the arguments of counsel and good cause appearing:

23 THIS COURT HEREBY FINDS that the one day delay in Plaintiff filing the instant motion beyond  
24 the deadline is excusable neglect based on Plaintiff's counsel's representation that the delay was due to an  
25 e-filing issue.

26 THIS COURT FURTHER FINDS that both parties used community funds to pay for their respective  
27 attorney's fees and costs.

28 THIS COURT FURTHER FINDS that the request for fees is ancillary to the issues on appeal.

THIS COURT FURTHER FINDS that in regard to the five (5) day deadline to file a Memorandum  
of Costs, Plaintiff's duty to comply with that deadline is waived because the court views notice as being

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2 IT IS HEREBY ORDERED, ADJUDGED AND DECREED that there is not an adequate legal or  
3 factual basis to entertain an award of attorney's fees as the Court does not view either party as the prevailing  
4 party.

5 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that there is a basis to award Plaintiff  
6 one-half of the amount paid to Anthem Forensics. The total costs paid to Anthem Forensics was  
7 \$151,300.00. As such, judgment is entered in Plaintiff's favor in the amount of \$75,650.00, which is hereby  
8 reduced to judgment. That amount shall be stayed to allow Defendant an opportunity to request a stay from  
9 the Supreme Court.

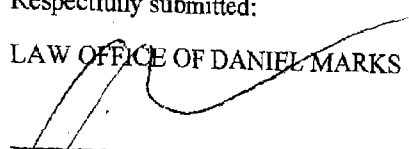
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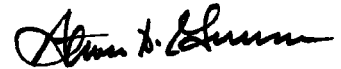
10 DATED this \_\_\_\_\_ day of December, 2016.

11   
12 DISTRICT COURT JUDGE

13 Respectfully submitted:

14 LAW OFFICE OF DANIEL MARKS

15   
16 DANIEL MARKS, ESQ.  
17 Nevada Bar No. 002003  
18 NICOLE M. YOUNG, ESQ.  
19 Nevada State Bar No. 12659  
20 610 South Ninth Street  
21 Las Vegas, Nevada 89101  
22 Attorneys for Defendant  
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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.  
Dept. No.

D-13-489442-D  
Q

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

**CASE APPEAL STATEMENT**

**1. Name of appellant filing this case appeal statement:**

Dennis Kogod

**2. Identify the judge issuing the decision, judgment or order appealed from:**

District Court Judge Bryce C. Duckworth

**3. Identify each appellant and the name and address of counsel for each appellant:**

Appellate: Dennis Kogod

Counsel for Appellate: Daniel Marks, Esq., and Nicole Young, Esq., Law Office of Daniel Marks,  
610 South Ninth Street, Las Vegas, Nevada 89101.

**4. Identify each respondent and the name and address of appellate counsel, if known, for each respondent (if the name of a respondent's appellate counsel is unknown, indicate as much and provide the name and address of that respondent's trial counsel):**

Respondent: Gabrielle Cioffi-Kogod

Counsel for Respondent: Radford J. Smith, Esq., and Garima Varshney, Esq., of Radford J. Smith,  
Chartered, 2470 St. Rose Parkway, Suite 206, Henderson, Nevada 89074

1 **5. Indicate whether any attorney identified above in response to question 3 or 4 is not**  
2 **licensed to practice law in Nevada and, if so, whether the district court granted that**  
3 **attorney permission to appear under SCR 42 (attach a copy of any district court order**  
4 **granting such permission):**

5 Each of the attorneys identified above in response to question 3 and 4 are licensed to practice law  
6 in Nevada.

7 **6. Indicate whether appellant was represented by appointed or retained counsel in the**  
8 **district court:**

9 Counsel for Appellant was retained.

10 **7. Indicate whether appellant is represented by appointed or retained counsel on appeal:**

11 Counsel for Appellant is retained.

12 **8. Indicate whether appellant was granted leave to proceed *in forma pauperis*, and the**  
13 **date of entry of the district court order granting such leave:**

14 Appellant was not granted leave to proceed *in forma pauperis*.

15 **9. Indicate the date the proceedings commenced in the district court (e.g., date complaint,**  
16 **indictment, information, or petition was filed):**

17 Complaint date: December 13, 2013

18 **10. Provide a brief description of the nature of the action and result in the district court,**  
19 **including the type of judgment or order being appealed and the relief granted by the**  
20 **district court:**

21 This is a divorce action tried by the court. Appellant previously appealed the Findings of Fact,  
22 Conclusions of Law and Decree of Divorce, on August 23, 2016, in which Plaintiff was awarded an unequal  
23 division of community property and was awarded spousal support even though the court found no need.  
24 Appellant now appeals the Order From the October 18, 2016 Hearing, where Respondent was awarded the  
costs associated with her expert, in the amount of \$75,650.00.

25 **11. Indicate whether the case has previously been the subject of an appeal to or original**  
26 **writ proceeding in the Supreme Court and, if so, the caption and Supreme Court**  
27 **docket number of the prior proceeding:**

28 An appeal is currently pending in this case, Kogod v. Cioffi- Kogod, Supreme Court Case No. 71147.  
The briefing schedule was recently filed in that case.

1  
2 **12. Indicate whether this appeal involves child custody or visitation:**

3 This case does not involve child custody or visitation as there are no minor children at issue.

4 **13. If this is a civil case, indicate whether this appeal involves the possibility of settlement:**

5 The recently participated in a Supreme Court Settlement Conference in Supreme Court Case No.  
6 71147. That conference was unsuccessful.

7  
8 DATED this 12 day of December, 2016.

9 LAW OFFICE OF DANIEL MARKS

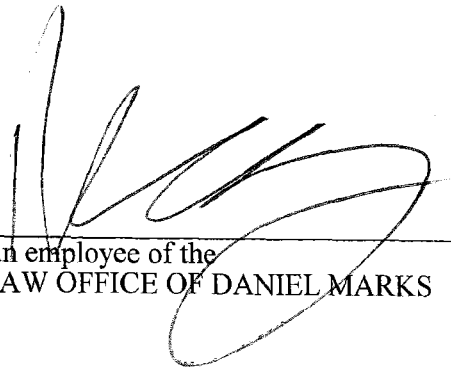
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11 DANIEL MARKS, ESQ.  
12 Nevada State Bar No. 002003  
13 NICOLE M. YOUNG, ESQ.  
14 Nevada State Bar No. 12659  
15 610 South Ninth Street  
16 Las Vegas, Nevada 89101  
17 Attorney for Defendant  
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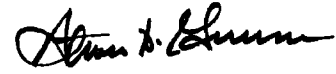
**CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 13  
day of December, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically  
transmitted a true and correct copy of the above and foregoing **CASE APPEAL STATEMENT** 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 NOAS

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**

13 GABRIELLE CIOFFI - KOGOD,

14 Plaintiff,

15 v.

16 DENNIS KOGOD,

17 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

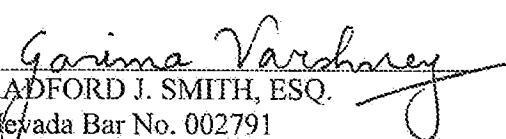
**FAMILY DIVISION**

**NOTICE OF CROSS-APPEAL**

18 NOTICE is hereby given that Plaintiff, GABRIELLE CIOFFI-KOGOD, hereby cross-appeals to  
19 the Supreme Court of the State of Nevada for District Court Notice of Entry of Order from October 18,  
20 2016 Hearing, a copy of which is attached as **Exhibit "1"** hereto.

21 Dated this 23<sup>rd</sup> day of December, 2016

22 RADFORD J. SMITH, CHARTERED

23   
24 RADFORD J. SMITH, ESQ.

25 Nevada Bar No. 002791

26 GARIMA VARSHNEY, ESQ.

27 Nevada Bar No. 011878

28 2470 St. Rose Parkway, Suite 206

Henderson, Nevada 89074

Attorney for Plaintiff

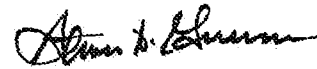
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Daniel Marks, Esq.  
Nevada State Bar No. 002003  
Nicole M. Young, Esq.  
Nevada State Bar No. 12659  
610 South Ninth Street  
Las Vegas, Nevada 89101  
Attorney for Defendant

2



# **EXHIBIT “1”**



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,

Date of Hearing:  
Time of Hearing:

Defendant.

NOTICE OF ENTRY OF ORDER FROM OCTOBER 18, 2016 HEARING


TO: GABRIELLE CIOFFI-KOGOD, Plaintiff;

TO: RADFORD J. SMITH, ESQ., Counsel for Defendant.

PLEASE TAKE NOTICE that an Order from October 18, 2016 was entered in the above-entitled action on the 5th day of December, 2016, a copy of which is attached hereto.

DATED this 5 day of December, 2015.

LAW OFFICE OF DANIEL MARKS

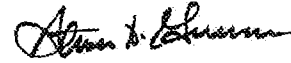


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Nevada Bar No. 12659  
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Las Vegas, Nevada 89101  
Attorneys for Plaintiff

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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

DANIEL MARKS, ESQ.  
Nevada State Bar No. 002003  
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Las Vegas, Nevada 89101  
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Attorneys for Defendant

DISTRICT COURT  
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD  
Plaintiff,

Case No. D-13-489442-D  
Dept. No. Q

vs.

DENNIS KOGOD,

Date of Hearing: October 18, 2016  
Time of Hearing: 8:30 a.m.

Defendant.

ORDER FROM OCTOBER 18, 2016 HEARING

FAMILY COURT  
DEPARTMENT Q

This matter having come on for hearing on the 18th day of October, 2016 at the hour of 8:30 a.m. on Plaintiff's Motion for Attorney's Fees and Costs and Defendant's Opposition to Motion for Attorney's Fees and Costs. Plaintiff appearing in person and by and through her counsel Radford J. Smith, Esq., of Radford J. Smith, Chartered; Defendant appearing by and through his counsel, Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks; the Court having reviewed the papers and pleadings on file, having heard the arguments of counsel and good cause appearing:

THIS COURT HEREBY FINDS that the one day delay in Plaintiff filing the instant motion beyond the deadline is excusable neglect based on Plaintiff's counsel's representation that the delay was due to an e-filing issue.

THIS COURT FURTHER FINDS that both parties used community funds to pay for their respective attorney's fees and costs.

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THIS COURT FURTHER FINDS that in regard to the five (5) day deadline to file a Memorandum of Costs, Plaintiff's duty to comply with that deadline is waived because the court views notice as being

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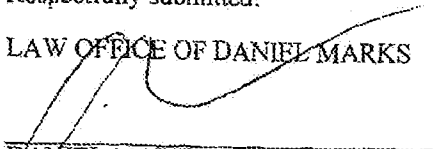
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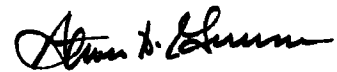
10 DATED this \_\_\_\_\_ day of December, 2016.

11   
12 DISTRICT COURT JUDGE

13 Respectfully submitted:

14 LAW OFFICE OF DANIEL MARKS

15   
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Las Vegas, Nevada 89101  
19 Attorneys for Defendant  
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CLERK OF THE COURT

1 ASTA  
2 RADFORD J. SMITH, CHARTERED  
3 RADFORD J. SMITH, ESQ.  
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11 rsmith@radfordsmith.com  
12 Attorneys Plaintiff

DISTRICT COURT  
CLARK COUNTY, NEVADA

10 GABRIELLE CIOFFI - KOGOD,

11 Plaintiff,

12 v.

13 DENNIS KOGOD,

14 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

CASE CROSS-APPEAL STATEMENT

17 1. Name of cross-appellant filing this case appeal statement: GABRIELLE CIOFFI-  
18 KOGOD.

19 2. Judge that issued the decision, judgment, or order appealed from: HONORABLE  
20 JUDGE BRYCE DUCKWORTH, Department Q, Family Division, Eighth Judicial District Court.

21 3. All parties to the proceedings in the district court: GABRIELLE CIOFFI-KOGOD,  
22 Plaintiff, and DENNIS KOGOD, Defendant

23 4. All parties involved in the appeal: GABRIELLE CIOFFI-KOGOD, Plaintiff, and  
24 DENNIS KOGOD, Defendant  
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1           5.     The name, law firm, address, and telephone number of all counsel on appeal and identify  
2 the party or parties whom they represent:

3                   a.   Radford J. Smith, Chartered  
4                       Radford J. Smith, Esq.  
5                       Nevada State Bar No. 002791  
6                       Garima Varshney, Esq.  
7                       2470 St. Rose Parkway, Suite 206  
8                       Henderson, Nevada 89074  
                      Telephone: (702) 990-6448  
                      Attorneys for Plaintiff

9                       Law Office of Daniel Marks  
10                      Daniel Marks, Esq.  
11                      Nevada State Bar No. 002003  
12                      Nicole M. Young, Esq.  
13                      Nevada State Bar No. 12659  
14                      610 South Ninth Street  
                      Las Vegas, Nevada 89101  
                      Telephone: (702) 386-0536  
                      Attorneys for Defendant

15           5.     Whether any attorney identified above in response to question 3 or 4 is not licensed to  
16 practice law in Nevada and, if so, whether the district court granted that attorney permission to appear  
17 under SCR 42 (attach a copy of any district court order granting such permission): None.

18           6.     Whether cross-appellant was represented by appointed or retained counsel in the district  
19 court: Cross-Appellant was represented by retained counsel.

20           7.     Whether cross-appellant is represented by appointed or retained counsel on appeal:  
21 Cross-Appellant is represented by retained counsel.

22           8.     Whether cross-appellant was granted leave to proceed in forma pauperis, and the date of  
23 entry of the district court granted such leave: No.

24           9.     The date the proceedings commenced in the district court: Complaint filed December  
25 13, 2013.

1           10.   Brief description of the nature of the action and result in the district court, including the  
2 type of judgment or order being appealed and the relief granted by the district court:

3           (i)   Cross-Appellant appeals the Notice of Entry of Order from October 18, 2016 Hearing.  
4 entered on December 5, 2016.  
5

6           11.   Whether the case has previously been the subject of an appeal to or original writ  
7 proceeding in the Supreme Court and, if so, the caption and the Supreme Court docket number of the  
8 prior proceedings: Yes. An appeal is currently pending in this case, Kogod v. Cioffi-Kogod, Supreme  
9 Court Case Number 71147.  
10

11           12.   Whether this cross-appeal involves child custody or visitation: No.  
12

13           13.   Whether this appeal involves the possibility of settlement: Yes.  
14

DATED this 23<sup>rd</sup> December, 2016.

15 RADFORD J. SMITH, CHARTERED  
16

17 Garima Varshney  
18 RADFORD J. SMITH, ESQ.  
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Daniel Marks, Esq.  
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An employee of Radford J. Smith, Chartered

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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

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19 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**

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20 **APPELLANT'S APPENDIX**  
21 **Volume 46**

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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 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
////		

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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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<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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



<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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 Gamhro 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- Sprcadsheet showing Outflows more than \$10,000 Sincce 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- Sprcadsheet 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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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
////		

<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

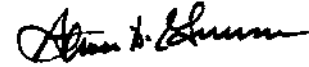
42

8193-8241

Transcript Re: All Pending Motions (Hearing on Tuesday  
October 18, 2016) filed on December 29, 2016

47

9187-9271



CLERK OF THE COURT

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

17 SUPPLEMENT TO PLAINTIFF'S MOTION FOR ATTORNEY'S FEES AND COSTS

18 COMES NOW, Plaintiff GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through  
19 her attorney, Radford J. Smith, Esq. and Kimberly A. Medina, Esq. of the law firm of RADFORD J.  
20 SMITH, CHARTERED, and hereby submits the following document in support of Plaintiff's Motion  
21 for Attorney's Fees and Costs.  
22  
23  
24  
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26  
27  
28


1 Exhibit "3" - Denise L. Gentile, Chartered, Retainer Agreement, dated September 26,  
2 2013.

3 Exhibit "4" - Denise L. Gentile, Chartered, Fees for Services Rendered Through  
4 12/17/2014, dated December 17, 2014.

5 Exhibit "5" - Jaffe and Clemens, Summary of Account, for the period April 30, 2015  
6 through May 31, 2016.

7 Dated this 21<sup>st</sup> day of September, 2016.  
8

9  
10 RADFORD J. SMITH, CHARTERED

11  014085  
12 FOR

13 RADFORD J. SMITH, ESQ.  
14 Nevada Bar No. 002791  
15 KIMBERLY A. MEDINA, ESQ.  
16 Nevada Bar No. 014085  
17 2470 St. Rose Parkway, Suite 206  
18 Henderson, Nevada 89074  
19  
20  
21  
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I served the foregoing document described as "SUPPLEMENT TO PLAINTIFF'S  
MOTION FOR ATTORNEY'S FEES AND COSTS " on this 21<sup>st</sup> day of September, 2016, to  
all interested parties by way of the Eighth Judicial District Court's electronic filing system and as  
follows:

*K. Medlin*  
An employee of Radford J. Smith, Chartered

# **EXHIBIT “3”**

## DENISE L. GENTILE, CHARTERED

DENISE L. GENTILE, ESQ.

A PROFESSIONAL CORPORATION  
10161 PARK RUN DRIVE, SUITE 150  
LAS VEGAS, NEVADA 89145  
denise@denisegentilelaw.com

AREA CODE (702)  
TELEPHONE 605-6668  
FAX 608-6578

September 26, 2013

Gabrielle Cioffi-Kogod

VIA E-MAIL

*Re: Terms of Engagement for Legal Representation*  
(Gabrielle Cioffi-Kogod v. Dennis Kogod)

Dear Gabrielle:

I appreciate you asking me to represent you in connection with matters pertaining to divorce proceedings involving you and your spouse, and I look forward to serving as your counsel in this matter. This letter sets forth the terms of my proposed engagement, and constitutes an agreement between us (this "Agreement").

In order to prevent misunderstandings and maintain our cordial and professional relationship, I would like to take a moment to familiarize you with my office's policies with respect to how I bill for the legal services rendered and costs incurred on your behalf. Because an effective attorney-client relationship is based upon complete understanding and mutual respect, it therefore is important for you to carefully review and understand the contents of this letter, and call me if you have any questions.

*1. My Client; Terms of Present and Future Engagements.*

You are my client, and I do not represent any other person or entity affiliated with you. Unless I otherwise agree in writing, this Agreement sets forth the entire agreement for rendering professional services for the current engagement, as well as any future engagement for which there is no separate written agreement between us.

Please understand that you are not retaining this law firm to provide you with tax advice. No advice is given regarding tax consequences. You agree to seek tax advice elsewhere and to hold me and this law firm harmless from any such tax advice you receive.

*2. Intake Procedures.*

My engagement is subject to and effective upon completion of this firm's normal intake procedures, including receipt of a copy or facsimile of this Agreement signed by all parties together with the required retainer, and completion of a check for potential conflicts of interest. You represent you have disclosed, and promptly will disclose, to me all persons and entities who may have an interest in this matter so that I may avoid any conflicts of interest.



3. *Fees.*

Services will be rendered at this firm's standard hourly rates for myself and other personnel staff (such as paralegals and assistants) prevailing at the time services are rendered. While the rates currently range from \$125 to \$150 per hour for paralegals/legal assistants to my rate of \$400 per hour, I reserve the right to change these rates from time-to-time; and generally do so in January.

It is not possible to estimate in advance the total charges for your legal work because the amount of time required is dependent upon the circumstances of your personal situation. You can expect your legal bills to be directly proportional to the degree to which your spouse does or does not cooperate with respect to the issues requiring resolution. At this point, you are a better judge of this factor than I. Thus, while I may attempt to estimate fees to assist you in your planning, such estimates are subject to change and are not binding unless otherwise expressly stated in writing.

During the course of my representation of you, you will be billed for this firm's legal services on an hourly basis, plus you will be billed for all costs and disbursements made by this firm in connection with my representation of you (as discussed in section 4 below). For my services you will be billed at my standard billing rate of \$400.00 per hour. For any work that may be done by this firm's paralegals/legal assistants you will be billed at the specific rate for each paralegal/legal assistant, which range from \$125.00 to \$150.00 per hour. For any work that may be performed by paralegal, Belinda Miller, you will be billed at the rate of \$150.00 per hour. You agree that these fees are reasonable on the basis of attorney's ability, training, education, experience, professional standing and skill, and the difficulty, intricacy, importance, and time and skill required to perform the work to be done. I will use my best judgment to determine the most economical use of my time and professional staff on your behalf.

You will be billed for all time the attorneys and paralegals/legal assistants spend on your case, including the time spent on such activities as telephone and office conferences, reviewing and responding to e-mail messages, pretrial discovery of data, hearing and trial preparation, drafting of documents, correspondence, and pleadings, negotiations, legal research, and court time.

The minimum billing unit for any work done is .1 hours, or 6 minutes. Billing is double for phone calls made to my or any other attorney's home or cellular telephone during the early morning (prior to 8:00 a.m.) or evening hours (after 6:00 p.m.) or on a Saturday or Sunday.

At this law firm's discretion, certain items on your bill may be designated "no charge." This law firm has the discretion to reverse any "no charge" designation until your final bill is paid.

4. *Charges.*

In addition to fees for professional and staff time, this firm will charge separately for all disbursements and costs advanced on your behalf. All such disbursements and costs advanced on your behalf will be billed to you at cost for the particular item reflected on the billing statement. You will be billed for black and white photocopying at the rate of twenty (20) cents per page and color photocopying at the rate of thirty (30) cents per page. Other typical expenses that will be billed directly to you are an initial file set up fee of \$50.00; computerized research; long-distance telephone toll charges; postage; Express Mail, Federal Express, or other overnight delivery charges; printing charges; filing fees; fees for service of process; costs of acquiring documents and transcripts; appraisal fees; witness fees; expenses and costs for experts, such as accountants, appraisers, and counselors; publication costs; deposition fees and expenses; travel expenses; parking charges; runners' fees; wire transfers; foreign currency charges; secretarial overtime (where attributable to your special needs); and other expenses attributable to the matter for which this firm has been engaged. Additionally, for any credit card transaction in the form of payments or retainer processed by this firm on your behalf, you will be charged a credit card processing fee equivalent to 3% of the transaction amount. Finally, for any payment remitted to this law firm by you, or on your behalf, that is returned for insufficient funds or stop payment, a \$25.00 returned payment fee will be assessed to you. By signing this Agreement below, you are agreeing to pay for these charges, and you are agreeing that you are also responsible for all charges and expenses advanced by this firm on your behalf.

This firm may advance some or all of these costs or fees on your behalf, or I may, at my discretion, require you to deposit these costs with us before the fee is paid or the expert is retained on your behalf. Where significant or unusual third-party payments are required (e.g., co-counsel fees, expert fees, special studies, extensive transcripts, or filing fees), I may forward the charge to you for direct payment or obtain advance funds from you to cover the charge. If, however, this firm advances funds for you, they will be added to the invoice, and you will be responsible for reimbursing us for such charges. Your monthly billing statement will reflect such costs and fees, including any expert fees, as they are advanced on your behalf.

5. *Retainer.*

A retainer of \$7,500 is required before any further work can be undertaken on your behalf. Of course, I have not and cannot guarantee that all of your legal work can be accomplished for this amount. In fact, as we have discussed, I anticipate that the total legal fees you incur most likely will be more than this amount. However, for the purpose of establishing an initial retainer, this appears to be an appropriate and reasonable amount. Your retainer payment evidences my employment as your lawyer.

The \$7,500 retainer will be held in this firm's trust account. You hereby authorize this firm to withdraw sums from the trust account to pay the costs, expenses, and fees for legal

services incurred in your case. However, it is intended that the retainer fee deposit will be held and used as a security deposit until the conclusion of the case and your payment of all outstanding costs, expenses, and fees for legal services. This firm will charge all costs, expenses, and fees for legal services incurred during each monthly billing cycle against the retainer fee deposit, and all such charges against your account are to be replenished within 14 days from the date of mailing of each monthly statement. Your failure to replenish the original retainer fee deposit to its original amount each month will be cause for the firm to withdraw from the case.

In other words, you agree to pay the firm in advance for all work to be performed, by maintaining at all times a retainer fee deposit which is to be replenished within 14 days of the monthly statement, each month, during the course of my representation.

*6. Additional Retainer Deposit for Trial or Evidentiary Hearing.*

If you require representation at a trial or evidentiary hearing, it will be necessary for you to deposit an additional retainer equal to twice the actual court time anticipated for such proceedings. This requirement is necessary because evidentiary court appearances are time intensive for myself and professional staff and preclude the undertaking of other work for an extended period of time, not only during the actual hearing, but during the period of advanced preparation as well. Most evidentiary proceedings require several hours of preparation time for each hour of scheduled court time. If complex questions of fact or law are involved, this time can increase substantially.

*7. IOLTA Participation.*

As noted above, any retainer you pay to this firm will be held in this firm's trust account. I will maintain and safeguard a trust account from which any interest earnings are forwarded to the IOLTA program run by the Nevada Law Foundation. Any interest earned on your trust fund balance will be forwarded to the program.

*8. Billing Statements.*

During the period of time I represent you in this matter, you periodically will be sent an itemized billing statement (approximately each month) showing the dates on which legal services were provided, a brief description of the work performed, the initials of the individual who performed such work, and a list of all disbursements made on your behalf. (For example, the time I spend working on your case will be reflected by my initials, DLG and paralegal, Belinda Miller's initials are BLM.)

These billing statements that will be sent to you are due upon receipt, and you as my client are expected to satisfy your obligation to this firm on a timely basis.

If you have any questions about a statement, please call them to my attention promptly, but in any event no later than 20 days after you receive the statement. Any such billing statement will be deemed to be accepted and affirmed by you unless you object to the bill in writing within 20 days of the date of the billing statement. You agree to keep a copy of any such written objection for later reference.

*9. Payment and Carrying Charges on Unpaid Balances.*

I expect to receive timely payment of my billing statements sent to you. This firm does not extend credit to clients, and this law firm cannot finance your litigation. Therefore, it is necessary for you to make timely payment on the billing statements sent to you. Prompt payment in full for services rendered is vital to my ability to efficiently provide legal services to all clients. If fees are not paid promptly, I reserve the right to cease work on your file and withdraw as your counsel.

If I do not receive payment within 20 days from the date of the billing statement, you agree to pay a carrying charge of two percent (2%) per month on the unpaid balance of the statement from the invoice's date, as well as charges and attorneys' fees incurred for any time involved in collection. Payments will be accepted by cash, check, credit card (i.e., Visa, MasterCard, and American Express), money order, bank draft, and wire transfer. All payments received on your account for fees billed will be credited first to the most recent charges on your account.

*10. It is Your Obligation and Responsibility to Pay this Firm for the Legal Services Rendered and the Costs Advanced on Your Behalf.*

The Nevada domestic relation laws give either party the right to sue the other party for attorneys' fees and costs. Because the court generally, if at all, awards only a small portion of the total legal expense, you may or may not consider it worthwhile to pursue this option. Although the court may order your spouse to pay a part of your attorneys' fees and costs, such awards are totally unpredictable. If you do wish to pursue a claim for legal expenses, I will do so for you. However, you personally are responsible and remain primarily liable for payment of your legal expenses, and a court order for counsel fees is not a payment on account until the funds are actually received. Of course, any amount received from your spouse pursuant to a court order or agreement will be credited to your account or refunded to you to the extent it would represent a duplicate payment. If, however, a fee is agreed upon or awarded by the Court which is greater than the total amount you have paid and owe to this firm, any such excess amount shall be received by this law firm as part of your reasonable attorneys' fees to be paid to the firm.

*11. Liens and Adjudication.*

By signing this Agreement, you acknowledge that you have been informed that Section 18.015 of the Nevada Revised Statutes, provides as follows, and you agree that this law firm shall have the absolute right to exercise its rights pursuant to NRS 18.015 should you fail to timely pay any amount billed to you pursuant to this Agreement:

1. An attorney at law shall have a lien upon any claim, demand or cause of action, including any claim for unliquidated damages, which has been placed in his hands by a client for suit or collection, or upon which a suit or other action has been instituted. The lien is for the amount of any fee which has been agreed upon by the attorney and client. In the absence of an agreement, the lien is for a reasonable fee for the services which the attorney has rendered for the client on account of the suit, claim, demand or action.

2. An attorney perfects his lien by serving notice in writing, in person or by certified mail, return receipt requested, upon his client and upon the party against whom his client has a cause of action, claiming the lien and stating the interest which he has in any cause of action.

3. The lien attaches to any verdict, judgment or decree entered and to any money or property which is recovered on account of the suit or other action, from the time of service of the notices required by this section.

4. On motion filed by an attorney having a lien under this section, his client or any party who has been served with notice of the lien, the court shall, after 5 days' notice to all interested parties, adjudicate the rights of the attorney, client or other parties and enforce the lien.

5. Collection of attorney's fees by a lien under this section may be utilized with, after or independently of any other method of collection.

You hereby agree to grant me and this law firm a lien on any and all claims or causes of action, or any sums recovered by way of settlement or judgment, if related to the subject of my representation under this Agreement. My attorney's lien will be for any sums due and owing to this law firm at the conclusion of my services. You grant to me all general, possessory or retaining liens, and all special or charging liens known to common law. You expressly agree to adjudication of the attorney's fees and costs in the court where your case is pending, regardless of whether you receive any affirmative recovery from the adverse party. You expressly authorize to retain sufficient amounts of any sums of money received and held by me belonging to you which are necessary to liquidate accrued fees and unpaid costs owed to me. Any amounts received by this office on your behalf may be used to pay your account. By way of this

Gabrielle Cioffi-Kogod  
September 26, 2013  
Page 7

Agreement, you hereby authorize me to retain my share of the amount finally collected by either suit, settlement or judgment. You further authorize me to endorse and negotiate any bills of exchange or other forms of remittance in furtherance of this Agreement.

I have the right to retain possession of your file and all information therein until full payment of all costs, expenses, and fees for legal services. You consent to the district court's adjudication of any such lien in the underlying action without requiring the filing of a separate action.

*12. Termination.*

At all times during my representation of you, you will have the right to terminate my services upon written notice to that effect. Similarly, at all times I will have the right to terminate my and this law firm's services to you upon written notice to that effect. I have the right to terminate my services and those of this law firm at any time, specifically including, but not limited to, in the event you fail to cooperate with me in any reasonable request, to timely pay the monthly statements in full as submitted, to replenish the retainer, or if I determine in my reasonable discretion that to continue my services to you would be unethical or impractical. You will be responsible for any fees and costs incurred prior to my withdrawal or discharge, as well as all time expended to turn over the files and other documents and information to you or substitute counsel.

Thus, my and this law firm's representation will end at the earliest of (a) your termination of my representation, (b) my withdrawal, or (c) the substantial completion of substantive work.

*13. Waiver of Certain Conflicts.*

Because my representation is limited in scope, you have agreed that, subject to certain conditions described below, I may represent, now and in the future, other persons and entities. In particular, you have agreed that while I am representing you in active, pending matters, I may represent other clients in any matters adverse to you or where my representation of you (or any of your affiliates) may be materially limited by my responsibilities to another client, a former client, or a personal interest, provided that the matters (a) are not substantially related to active matters I am working on for you, (b) do not involve situations where I have obtained confidential information from you that is material to the new matter(s), and (c) do not involve litigation against you. In addition, if my representation of you is terminated, I may thereafter represent other clients with interests adverse to yours (even in litigation), provided that the representation does not involve confidential information I have obtained from you that is material to those matters. By executing this Agreement you are confirming the above and agreeing to waive in writing any conflict of interest that arises in such situations.

*14. Records and Files Retention.*

All records and files will be retained and disposed of in compliance of the Nevada Rules of Professional Conduct. Subject to future changes of the Nevada Rules of Professional Conduct 1.15(a), it is this firm's current policy to retain records relating to a matter for seven years from the date of this firm's termination of representation of you in the matter, or seven years from the date of the conclusion of the matter for which I have been retained to represent you. Upon your prior written request, I will return records to you prior to their destruction. It is not administratively feasible for me to advise you of the closing of a matter or the disposal of records. I recommend, therefore, that you maintain your own files for reference or make written request for your files at the conclusion of the matter. If you have any questions concerning this firm's records retention policies, please contact me.

*15. No Guarantee of Success.*

It is impossible to provide any promise or guarantee about the outcome of your matter. Nothing in this Agreement or any statements by me or my professional staff constitutes a promise or guarantee. Any comments about the outcome of your matter are expressions of opinion only.

*16. Candor and Truthfulness.*

You agree to be candid with me and my professional staff and to provide all of the information in your possession or to which you have access, which will be necessary or useful for the discharge of my services. You will not knowingly make false statements or knowingly fail to disclose information which is relevant to the services this firm is providing on your behalf.

*17. Arbitration and Waiver of Jury Trial.*

Other than as specifically provided in section 11 of this Agreement (i.e., the section entitled "*Liens and Adjudication*"), any dispute between me and this law firm and you shall be subject to binding arbitration. This means, among other things, that any dispute based upon, arising out of or relating to this Agreement (other than the issue of your payment of the attorneys' fees and costs billed to you by this law firm, which shall be controlled by NRS 18.015, as provided in section 11 of this Agreement), this agreement to arbitrate disputes, my engagement and/or my performance or failure to perform services (including, without limit, claims of breach of duty or professional negligence), is subject to binding arbitration. In addition, all questions regarding the arbitrability of the dispute, including whether I have agreed to arbitrate the dispute, shall be decided by such arbitration. Thus, as a practical matter, by agreeing to arbitrate such matters, all parties to this Agreement are waiving a jury trial.

The arbitration shall be held in Clark County, Nevada, before a retired Nevada District Court Judge or other mutually acceptable arbitrator. Judgment on the arbitrator's award shall be final and binding, and may be entered in any competent court.

This agreement to arbitrate all disputes between us applies even if some person or entity claims that this Agreement is void, voidable, or unenforceable for any reason.

*18. Attorneys' Fees.*

The prevailing party in any arbitration or litigation (including any claim for attorneys' fees and costs pursuant to section 11 of this Agreement) arising out of or relating to my engagement, this Agreement, any obligations created by this Agreement, and/or the performance or failure to perform services (including, without limit, claims of breach of duty or professional negligence) shall be entitled to recover all attorneys' fees (including the value of time of our attorneys at their normal billing rates), all experts' fees and expenses, and all costs (whether or not such costs are recoverable pursuant to Nevada law) as may be incurred in connection with either obtaining or collecting any judgment and/or arbitration award, in addition to any other relief to which that party may be entitled.

*19. Miscellaneous.*

This Agreement is governed by Nevada law and sets forth the entire agreement for rendering professional services, including all the terms of my financial arrangement with you. This Agreement can be amended or modified only in writing and by a written document signed by you and me.

By signing this Agreement you are responsible (jointly and severally with any other person or party who also may be responsible) for all obligations due me and this firm, and you represent that you have full authority to execute this Agreement so that it is a valid and binding contractual agreement.

This Agreement may be signed in one or more counterparts and binds each party signing it whether or not any other proposed signatory ever executes it.

If any provision of this Agreement or the application thereof is held invalid or unenforceable, the invalidity or unenforceability shall not affect other provisions or applications of this Agreement which can be given effect without such provisions or application, and to this end the provisions of this Agreement are declared to be severable.

*This fee agreement is a legal, binding contract, so it is important that you read it carefully and be sure you understand all of the contents before signing below.* I am not advising you with respect to this Agreement because I would have a conflict of interest in doing so. If you wish legal advice regarding this Agreement, you should consult independent counsel of your choice.



20. *Closing Comments and Suggestions.*

There are many roads to the same destination; some are long and arduous and others are direct and easy. One of your most important considerations in deciding between various courses of action, or inaction, should always be the expense involved. Such expense is based upon the amount of time which must be expended. I will attempt to represent you in the most time efficient manner possible and may, from time to time, suggest things you can do to minimize your legal expenses. The following are some suggestions which have been helpful to other clients and I would like to share them with you. I encourage you to adopt these procedures because they not only minimize expenses but, even more importantly, tend to produce a better ultimate result:

1. Leave messages. If you need to impart information which need not be discussed immediately, either leave the information with this firm's paralegal/legal assistants, or send an e-mail or note. I spend considerable amounts of time in court and therefore may be unable to speak with you on the telephone when you call. I will attempt to return your telephone calls as soon as I reasonably can do so. In many situations, you should ask to speak with my paralegal/legal assistant(s), who can answer many factual questions for you and can relay information to me. Every employee in this office is bound to hold confidential any information received from a client. However, ONLY an attorney may give you legal advice.

2. Read everything. Unless you instruct us otherwise, you will receive copies of most, if not all, documents and letters concerning your legal business which are either sent or received. Where practical it is this firm's standard practice to send you copies via e-mail. You should maintain your own file which will duplicate the one I am keeping. This will enable you to refer to the documents as necessary and will provide you with a permanent record of your case.

3. Make notes. Write everything down: questions, information, lists of pros and cons, and anything else that may concern you. If you do, you will avoid repetition and you will not overlook anything important.

4. Ask questions. You must be in a position to make informed and intelligent decisions. Thus, it is important for you to discuss with us any question you may have. And, please remember, there is no such thing as a "dumb question." The only "dumb question" is the one you fail to ask.

5. Come prepared. If we schedule a time to meet either for an in person office conference, or for a telephone conference, be ready to discuss the matters we are meeting about. To best prepare yourself for our meetings and to save yourself time and legal expenses, read through all draft documents and correspondence which has been provided to you before the time scheduled for our meeting. Have your revisions to these documents and your comments ready for me at our meeting. The more prepared you are for our meetings the more we will be able to accomplish in the least amount of time.

Gabrielle Cioffi-Kogod  
September 26, 2013  
Page 11

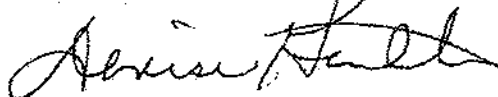
6. Follow instructions. If I or another member of this law firm asks you to assist us by gathering or providing documentation, requests a specific decision to an issue which has been raised, or simply seeks your answer to a question which has come up, provide the requested information in a timely manner. The more you assist us the better the likely outcome of your case.

As noted above, while I cannot guarantee a particular result, you may be assured that I will utilize the resources and expertise of this office to your best advantage. If you wish me to represent you, such representation will begin upon receipt by me of a signed copy of this Agreement, and your retainer payment.

If you understand and accept the terms of our fee agreement as set forth in this Agreement, and you desire this firm to represent you, I would appreciate you acknowledging your understanding and acceptance of the same by signing a copy of this Agreement and returning it to me. Although we ask that you sign and return this letter, please understand that even if you do not do so, your acceptance of legal services provided by this firm will constitute your acceptance of the terms of this letter, until such time as you may discharge us.

If you have any questions about my billing procedure or the terms of our fee arrangement as set forth in this Agreement, please immediately give me a call so we can discuss the same. Please contact me as soon as possible if this Agreement does not accurately reflect your understanding. Any amendments or changes must be in writing and signed by both of us.

Very truly yours,  
DENISE L. GENTILE, CHTD



Denise L. Gentile

Gabrielle Cioffi-Kogod  
September 26, 2013  
Page 12

I understand, accept and agree to the terms of the fee agreement set forth in this Agreement. I UNDERSTAND THIS AGREEMENT FULLY. I ALSO UNDERSTAND THAT THIS AGREEMENT IS A BINDING LEGAL CONTRACT. I understand and acknowledge that, except as specifically provided in section 11 of this Agreement, this Agreement is subject to binding arbitration as provided in section 17 above. I further understand that no advice is given by my attorney regarding tax consequences. I agree to seek tax advice elsewhere and to hold my attorney harmless from any such tax advice I may receive. I agree to read all documents given to me by my attorney. No guarantees have been made to me by my attorneys. Specifically no guarantees have been made as to any outcome or the total of the fees and expenses I will incur. I understand that any expressions relative thereto are only opinions. I also understand that this Agreement may only be modified in writing signed by both myself and my attorney. I am entering into this Agreement free of undue influence, duress, or the effects of any drugs or psychological problems that would impair my judgment. I realize that there are other attorneys who could represent me and that I have the right to counsel with them on my case in general and with respect to this Agreement in particular, but after reviewing the terms of this Agreement I choose Denise L. Gentile, Esq., and the law firm of Denise L. Gentile, Chtd. as my attorney on the terms set out above.

\_\_\_\_\_  
GABRIELLE CIOFFI-KOGOD

Social Security No.: \_\_\_\_\_

Date: \_\_\_\_\_

# **EXHIBIT “4”**

Denise L. Gentile, Chtd.  
10161 Park Run Drive  
Suite 150  
Las Vegas, NV 89145  
Telephone: (702) 608-6868  
Fax: (702) 608-6878

12/17/2014  
Invoice No. 732

GABRIELLE CIOFFI-KOGOD  
28 Via Mira Monte  
Henderson, NV 89011

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Client Number: 2013-082 GABRIELLE CIOFFI-KOGOD  
Matter Number: 2013-028 KOGOD, GABRIELLE v. DENNIS KOGOD:  
For Services Rendered Through 12/17/2014.

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Fees				
<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
9/5/2013	BLM	Telephone conference with Gabrielle Cioffi-Kogod regarding divorce; E-mail to Denise Gentile. (NO CHARGE)	0.40	\$0.00 N/C
9/6/2013	BLM	Receipt of voicemail from Gabrielle Cioffi-Kogod returning my call; Return call to Gabrielle; Telephone conference with Gabrielle regarding scheduling of meeting; E-mail to Denise Gentile. (NO CHARGE)	0.30	\$0.00 N/C
9/19/2013	DLG	Meeting with Gabrielle to discuss her divorce. (NO CHARGE)	1.50	\$0.00 N/C
9/23/2013	BLM	Intra-office conference with Denise Gentile regarding retainer agreement; Preparation of Retainer Agreement and forward to Denise Gentile. (NO CHARGE)	0.20	\$0.00 N/C
9/26/2013	BLM	Receipt of signed Retainer Agreement from Denise Gentile; Scan and save to client's electronic file; E-mail Retainer Agreement to Gabrielle Cioffi-Kogod. (NO CHARGE)	0.20	\$0.00 N/C
11/8/2013	DLG	Meeting with Gabrielle Cioffi-Kogod.	2.50	\$0.00 N/C
12/3/2013	DLG	Telephone conference with Gabrielle Cioffi-Kogod. (NO CHARGE)	0.30	\$0.00 N/C
12/3/2013	BLM	Intra-office conference with Denise Gentile regarding meeting with Gabrielle; Telephone call to Gabrielle -- left long, detailed message; E-mail to Gabrielle. (NO CHARGE)	0.20	\$0.00 N/C

Continued On Next Page

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 2

12/6/2013	DLG	Denise to meet with Gabrielle Cioffi Kogod at her house to discuss filing for divorce (.5) [afterward had dinner with Gab and her friends]. (NO CHARGE)	0.50	\$0.00	N/C
12/9/2013	DLG	Prepare Complaint for Divorce.	1.00	\$400.00	
12/10/2013	BLM	Meeting with Gabrielle Cioffi-Kogod to notarize Gabrielle's signature to the Complaint for Divorce, and discussed procedure for processing of Complaint, service, and her desire to request the case be sealed.	0.90	\$135.00	
12/11/2013	BLM	Intra-office conference with Denise Gentile regarding filing of Complaint; Preparation of the Civil Coversheet required to be submitted in conjunction with the Complaint for Divorce; Scan and save the signed Coversheet and Complaint for Divorce to client's electronic file; E-file the Complaint for Divorce.	0.30	\$45.00	
12/11/2013	BLM	Receipt of e-mail from Gabrielle Cioffi-Kogod with attachment of documents pertaining to prior divorce action initiated by Dennis; Save to client's electronic file. (NO CHARGE)	0.10	\$0.00	N/C
12/12/2013	BLM	Preparation of the Ex Parte Motion and Ex Parte Order re: sealing file.	0.30	\$45.00	
12/13/2013	BLM	Preparation of the Summons and Joint Preliminary Injunction; Obtain signature of Denise Gentile; Scan and save to client's electronic file; Preparation of Summons and Joint Preliminary Injunction for delivery to Court to be issued by the Clerk of the Court, including preparation of runner's instructions. (0.4 hour, but billed for only 0.2 hour)	0.20	\$30.00	
12/13/2013	BLM	Obtain signature of Denise Gentile to Ex Parte Motion/Order to Seal File; Scan and save to client's electronic file; Preparation of Ex Parte Motion to Seal File and Ex Parte Order to Seal File for delivery to Court for the Judge's signature, including preparation of runner's instructions. (NO CHARGE)	0.20	\$0.00	N/C
12/13/2013	BLM	Receipt of e-mail notification of e-filing of Complaint for Divorce; Save e-filed Complaint for Divorce to client's electronic file; E-mail to Gabrielle a copy of the Complaint for Divorce. (NO CHARGE)	0.20	\$0.00	N/C
12/17/2013	BLM	Receipt of e-mail from Receptionist regarding return of Summons and Joint Preliminary Injunction from the Court; Receipt of Summons and Joint Preliminary Injunction, and scan and save to client's electronic file. (NO CHARGE)	0.10	\$0.00	N/C

Continued On Next Page

08963

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 3

12/17/2013	BLM	Receipt of forward of e-mail by Denise Gentile from Gabrielle re: information for use in preparation of service of Dennis. (NO CHARGE)	0.10	\$0.00	N/C
12/30/2013	BLM	Receipt of Ex Parte Motion/Order to Seal File returned signed from Court; Scan and save to client's electronic file; E-file the Ex Parte Motion and Order to Seal File. (NO CHARGE)	0.20	\$0.00	N/C
12/30/2013	BLM	Receipt of e-mail notification of e-filing of Ex Parte Motion and Order; Save to client's electronic file. (NO CHARGE)	0.10	\$0.00	N/C
1/2/2014	BLM	E-mail to Gabrielle filed copies of the Ex Parte Motion and Order to Seal File. (NO CHARGE)	0.10	\$0.00	N/C
2/19/2014	BLM	E-mail to V. Lee Gaines, private investigator/process server referred to us by a Colorado attorney, for the purpose of determining Mr. Gaines qualifications, and fees for the potential service of Dennis Kogod in Colorado.	0.20	\$30.00	
2/20/2014	BLM	E-mail response from Mr. V. Lee Gaines re: he has a personal issue with a death of the close friend, but if our case is not emergent, he will get back in touch with me, as soon as he is available, again; E-mail response to Mr. Gaines and advise we are not in a rust and have time available on our service window.	0.10	\$15.00	
2/21/2014	DLG	Meeting with Gabrielle Cioffi Kogod to discuss how to handle the service and issues that Gabrielle finds interesting in the divorce, things that Dennis did over the years that concerned her, discussed information Gabrielle has gleaned from her preliminary investigations of Dennis' bizarre behavior, and various and sundry other issues in this case.	1.50	\$600.00	
2/24/2014	BLM	E-mail with Denise Gentile re: proceeding with service of Dennis while we have pinpoint information for him relative to his medical tests/doctors appointment; E-mail from V. Lee Gaines, and e-mail response advising we may now be on a "rush" timeline pending my contact to client to determine how she desires to proceed; Telephone call to Gabrielle re: her desire to proceed with service -- left message to return call; E-mail to Denise Gentile re: status of communication with Gabrielle concerning service. (0.2 hour, but billed for only 0.1 hour)	0.10	\$15.00	

Continued On Next Page

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 4

2/25/2014	BLM	Receipt of voicemail from Gabrielle Cioffi-Kogod; Return call to Gabrielle - left message to return call; Telephone conference with V. Lee Gaines regarding service of Dennis Kogod; Receipt of voicemail from Gabrielle; Return calls to Gabrielle - left message for Gabrielle; E-mail to V. Lee Gaines re: update due to updated information received from Gabrielle - - (she told Dennis about the divorce); Locate pertinent information to provide to V. Lee Gaines; E-mail to V. Lee Gaines of various information to use in assessing routes of service for Dennis Kogod, including providing pictures accessed via the internet.	0.80	\$120.00	
2/26/2014	BLM	Telephone conference with V. Lee Gaines regarding preliminary investigation re: possibility of service of Dennis Kogod; Receipt of voicemail from Gabrielle; E-mail update to V. Lee Gaines; Intra-office conference with Denise Gentile; Telephone conference with Gabrielle re: proceeding with service and her recent conversations with Dennis; E-mail update to V. Lee Gaines.	1.00	\$150.00	
2/27/2014	BLM	E-mail from V. Lee Gaines re: surveillance today at Dennis' office to determine if Dennis would be spotted at the end of the business day leaving, as Dennis had informed Gabrielle he was going to Albuquerque - - (observations during surveillance seems to support that yesterday's limos were in fact for travel to Albuquerque by executives, as there were no limos today).	0.10	\$15.00	
2/28/2014	BLM	Receipt of e-mail update from Gabrielle sent last night; E-mail to from V. Lee Gaines re: hold on proceed to service and potential to serve during upcoming board meeting.	0.20	\$30.00	
3/5/2014	BLM	E-mails with V. Lee Gaines re: board meeting today and service. (NO CHARGE)	0.10	\$0.00	N/C
3/12/2014	BLM	E-mail invoice from V. Lee Gaines; E-mail response to Mr. Gaines. (NO CHARGE)	0.10	\$0.00	N/C
3/13/2014	DLG	Telephone conference with Dennis Kogod.	0.60	\$240.00	
3/26/2014	BLM	Preparation of Ex Parte Motion to Enlarge Time for Service and Ex Parte Order; E-mail to Denise Gentile.	1.00	\$150.00	
3/28/2014	DLG	Telephone conference with Dennis Kogod.	0.50	\$200.00	
4/2/2014	BLM	Scan and save Ex Parte Motion to Enlarge Time to electronic file; E-file the Ex Parte Motion to Enlarge Time; Receipt of e-mail notification of e-filing of Ex Parte Motion; Save to client's electronic file. (NO CHARGE)	0.20	\$0.00	N/C

Continued On Next Page

08965



Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 5

4/3/2014	BLM	Preparation of Ex Parte Motion to Enlarge Time and Ex Parte Order to Enlarge for delivery to Dept. C, including preparation of runner's instructions. (NO CHARGE)	0.20	\$0.00	N/C
4/4/2014	DLG	Denise's meeting with Gabrielle Cioffi-Kogod to discuss conversation with Dennis and her various other concerns about this case, service of Dennis, and how he may react, and our concern over jurisdiction, etc., discussed his attitude toward resolving the case. Again reviewed the issues of assets and Dennis not being forthright. [Denise got him to agree to meet with her and intends to meet with Dennis to discuss settlement and to serve him, if he will accept service.] (2 hours but billed for only 1 hour)	1.00	\$400.00	
4/10/2014	BLM	Receipt of Ex Parte Order to Enlarge Time for Service returned signed from the Court; Scan and save to client's electronic file; E-file the Ex Parte Order. (NO CHARGE)	0.10	\$0.00	N/C
4/11/2014	BLM	Receipt of e-mail notification of e-filing of Ex Parte Order Enlarging Time for Service of Summons and Complaint; Save to client's electronic file. (NO CHARGE)	0.10	\$0.00	N/C
4/14/2014	BLM	E-mail to Gabrielle filed copies of the Ex Parte Motion and Ex Parte Order Enlarging Time for Service of the Summons and Complaint. (NO CHARGE)	0.20	\$0.00	N/C
4/23/2014	BLM	Preparation of Acceptance of Service for Denise's meeting tomorrow with Dennis; Preparatin of Complaint, Summons, Joint Preliminary Injunction, Ex Parte Order Sealing File, and Ex Parte Motion and Ex Parte Order Enlarging Time to be served with Acceptance of Service tomorrow to Dennis Kogod.	0.30	\$45.00	
4/24/2014	BLM	Scan and save signed Acceptance of Service to client's electronic file; E-file the Acceptance of Service. (NO CHARGE)	0.20	\$0.00	N/C
4/24/2014	DLG	Preparation of introductory letter and extension of time to answer so that we can attempt settlement; Meeting with Dennis Kogod; various emails with Dennis Kogod thereafter.	1.50	\$600.00	
4/25/2014	BLM	Receipt of e-mail notification of e-filing of Acceptance of Service; Save to client's electronic file. (NO CHARGE)	0.10	\$0.00	N/C
4/28/2014	BLM	E-mail to Gabrielle a filed copy of the Acceptance of Service. (NO CHARGE)	0.10	\$0.00	N/C
5/15/2014	BLM	E-file the Summons and the Joint Preliminary Injunction; Receipt of e-mail notification of e-filing of Summons and Joint Preliminary Injunction; Save to client's electronic file; E-mail to Gabrielle a filed copy of the Summons and Joint Preliminary Injunction. (NO CHARGE)	0.10	\$0.00	N/C

Continued On Next Page

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 6

6/5/2014	BLM	Receipt of e-mail from Receptionist re: FedEx delivery; Receipt and review of FedEx delivery from Dennis Kogod; Scan and save to client's electronic file; E-mail to Gabrielle. (NO CHARGE)	0.20	\$0.00	N/C
7/3/2014	DLG	Telephone conference with Dennis Kogod.	0.50	\$200.00	
7/16/2014	DLG	Review of UBS statements; Telephone conference with Dennis Kogod.	0.50	\$200.00	
9/9/2014	DLG	Meeting with Gabrielle Cioffi Kogod regarding status and what to do with Dennis' failure to provide documents from his transactions. Discussed alternatives for settlement, etc, versus litigation. (2 hours but billed for only 1 hour).	1.00	\$400.00	
9/15/2014	DLG	Prepare letter to Shawn Goldstein for requests for production and answers to questions. Review docs and notes from meetings with Gabrielle. (1 hours but billed for only .5 hours)	0.50	\$200.00	
9/16/2014	DLG	Emails with Shawn Goldstein and revise letter, finalize and send.	0.20	\$80.00	
9/29/2014	DLG	Watch video; email to Gabrielle; watch video again; communicate with our IT admin and Belinda Miller to save the video; text with Gab about sending the video to Shawn and telling him that we will send a counteroffer. Continued review of the video and emails with Gabrielle, considered options of how to tell Shawn of this revelation and to use it to our advantage.	1.50	\$600.00	
10/6/2014	DLG	Telephone conference with Shawn Goldstein regarding the video and also emails with Gabrielle Cioffi Kogod regarding the status of the case and the expected response.	0.40	\$160.00	
11/8/2014	DLG	Meeting with Gabrielle Cioffi-Kogod to review status and to determine whether she should follow up with a private investigator. Set another meeting to include Hal DeBecker.	1.00	\$400.00	
11/10/2014	DLG	Meeting with Hal De Becker and Gabrielle Cioffi Kogod to discuss having her questions answered by having Hal follow or surveillance on Dennis. (2 hours but billed for only 1 hour)	1.00	\$400.00	
11/12/2014	DLG	Meeting with Gabrielle and Radford to discuss the status of her case and the transfer of her file (3 hours but billed for only 1 hour)	1.00	\$400.00	
11/13/2014	DLG	Telephone with Shawn Goldstein re: status and transfer of file to Radford; telephone conference with all three of us.	0.30	\$120.00	

Continued On Next Page

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 7

12/16/2014 DLG Email to Gab Kogod about our meeting and her response 9.10 \$3,640.00  
9/22-9/23/13 (no charge)

Email from Gab re: retainer agreement letter, etc. 9/26/13 (no charge)

Email from Gab that she has been out of touch and will get back with us. 10/18/13 (no charge)

Emails re: we are here when you are ready and we understand you are busy 10/30/13 (no charge)

Email from Gabrielle including the former filings from Dennis Kogod 12/10/13 (.1)

Emails to and from Gabrielle regarding her communications with Dennis on the trust and my assessment of his attitude. 12/13/13 (.2)

Emails back and forth with Gabrielle re: complaint is filed, service needs effected, she has spoken briefly with Dennis, he has changed his mailing address, etc. 12/16/13 (.2)

Email exchange over a few days re: service of Dennis 12/16-12/19/13 (.2)

Email from Gabrielle regarding her email exchange from Dennis (.1)

Email from Gabrielle that she just called Dennis to discuss various financial documents, taxes etc., and regarding info she received on taxes for holdings in Idaho and South Carolina and Dennis' response 1/16/14 (.1)

Email from Gabrielle regarding her being busy and that Dennis didn't come in to meet with her last week, and that he would be available to discuss things on the phone. 1/30/14 (.1)

Emails with Gabrielle regarding status with Dennis and our upcoming meeting 2/10-2/14 (.3)

Email from Gabrielle regarding his visit to the neurologist and his concern of a brain tumor, etc. Gabrielle asked us to hold off on service to determine whether Dennis is really sick. My emails in response and her emails asking us to wait until she talks to him. 2/21-2/25/14 (.3)

Email from Gabrielle indicating that she spoke with Dennis

Continued On Next Page

and he agreed to speak with me regarding the divorce.  
Several emails to and from Dennis Kogod 3/3/14 -3/11/14.  
(.3)

Emails from Gabrielle regarding our approach to get him  
comfortable and emails telling her how it went with Dennis  
on the conversation 3/12-3/14/14 (.2)

Emails indicating Dennis would have an overall financial  
summary to me by 3/19. 3/16/14 (.1)

Emails from Gabrielle regarding summary and emails with  
Dennis regarding questions of Gabrielle's financial  
information 3/18-3/20 (.3)

Emails with Dennis re: setting a time to discuss the case  
further 3/26-3/28 (.2)

Emails with Dennis re: meeting on 4/14 3/31/14 (.1)

Email to Gabrielle regarding conversation with Dennis and to  
set a meeting 4/2/14-4/3/14 (.1)

Email to and from Dennis about resetting meeting and having  
a telephone conference in meantime; emails with Gabrielle  
4/13/14 - 4/14/14 (.2)

Emails with Dennis and Gabrielle regarding new meeting,  
taxes, etc. 4/17/14 (.2)

Email with Dennis regarding documents that would be helpful  
for Gabrielle to understand financial status; email from  
Dennis indicating he would not have it for the meeting; email  
confirming meeting will still take place; emails from Dennis  
after our meeting 4/23/14 - 4/24/14 (.3)

Receipt of Dennis' email on his proposed breakdown of the  
marital estate and inheritance questions. 4/25/14 (.2)

Emails with Dennis and Gabrielle re: input on his first  
proposal. 4/28-4/30/14 (.2)

Email from Dennis re: stock values decreased a bit 5/9/14  
(.1)

Emails from and to Gabrielle regarding her thoughts on  
properties, etc., Dennis' charges, etc. 5-15-5/19/14 (.2)

Emails from Dennis and included some paperwork of wire

Continued On Next Page

transfers 5/19-5/26/14 (.2)

Emails with Dennis and Gabrielle regarding Dennis' first production and his promises to produce more (10+) 5/27/14 (.3)

Emails with Dennis re: production of more documents, my unavailability and his USB statements fed ex. 6/3-6/4 (.1)

Emails with Dennis and Gabrielle regarding UBS and confirmed with UBS that Gabrielle could have access to these documents without Dennis' production 6/5/14 - 6/16/14 (.2)

Emails with Dennis re: scheduling a telephone conference and other issues 6/26 - 6/30/14 (.2)

Email with Gabrielle re: Dennis' activity on his credit card statements. My reply. Emails with Dennis on setting a time to talk, on an extension of time to respond to the Complaint, and other procedural issues 6/30-7/4/14 (.3)

Emails with Gabrielle re: her facebook findings and that Dennis and I didn't speak. 7/5/14 (.2)

Emails with Dennis re: extension of time 7/11/14 (.1)

Emails with Dennis re: telephone conference 7/15/14 (.1)

Email with Dennis re: service allowed til 120 days for extension 7/16/14 (.1)

Emails with Gabrielle regarding many issues raised with Dennis' production or lack thereof; and many other issues that she raised in her emails. 7/17/14 (.4)

Email to Gabrielle regarding an extension that Dennis was seeking, which was what he had when I first met with him anyway 7/18/14 (.1)

Email from Gabrielle re: happenings at DaVita 7/21/14 (.1)

Emails (6) with Dennis Kogod 8/6/14 (.1)

Emails with Dennis and Gabrielle 8/9-8/11 (.1)

Message from Shawn Goldstein re: their retention at Jimmerson's office (.1)

Email to Gabrielle re: Dennis rehired Jimmerson 8/13/14 (.1)

Continued On Next Page

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 10

Several emails between 9/2-9/11 re: new lawyer, discovery requests, etc. (.2)

Emails with Shawn Goldstein re: initial list of items sought by Gabrielle and other issues. 9/16-9/18 (.1)

Email from Gab re: video

Email to Shawn Goldstein re: video of Dennis, and numerous messages with Gabrielle and the way I drafted my letter to Shawn Goldstein to presume there are children 9/30/14 (.3)

Lengthy exchange of emails re: strategy and what to do to proceed with the case. 10/2-10/6/14 (.8)

Receipt of Dept. Reassignment and emails requesting the same from Shawn 10/9/14 (.1)

Emails with Gab and Shawn re: status and response from Shawn 10/13/14 (.2)

Several emails re: status and other minor issues 10/14-10/22 (.1)

Emails with Radford's office to set up meeting with Gab and transfer file 11/12/14 (.2)

TOTAL 9.1 HOURS

Billable Hours / Fees: 28.60 \$10,065.00

#### Timekeeper Summary

Timekeeper BLM worked 5.50 hours at \$150.00 per hour, totaling \$825.00.  
Timekeeper DLG worked 23.10 hours at \$400.00 per hour, totaling \$9,240.00.  
Timekeeper BLM worked 4.10 hours at no charge.  
Timekeeper DLG worked 4.80 hours at no charge.

#### Cost Detail

<u>Date</u>	<u>Description</u>	<u>Amount</u>	<u>Check No.</u>
12/13/2013	Filing Fee for Complaint for Divorce (\$289 filing fee, \$3.50 e-filing fee, and \$8.67 card fee)	\$301.17	
12/30/2013	E-filing fee for Ex Parte Motion to Seal File	\$3.50	
12/30/2013	E-filing fee for Ex Parte Order to Seal File	\$3.50	
4/2/2014	E-filing fee for Ex Parte Motion to Enlarge Time for Service	\$3.50	

Continued On Next Page

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 11

4/11/2014	E-filing fee for Order to Enlarge Time for Service	\$3.50
4/25/2014	E-filing fee for Acceptance of Service	\$3.50
4/30/2014	Photocopies for April 2014	\$7.80
5/15/2014	E-filing fee for Joint Preliminary Injunction	\$3.50
5/15/2014	E-filing fee for Summons	\$3.50
	<b>Total Costs</b>	<b>\$333.47</b>

---

Prior Balance:	\$0.00
Payments Received:	\$0.00
Current Fees:	\$10,065.00
Advanced Costs:	\$333.47
Amount to be Applied from Trust:	(\$7,300.00)
<b>TOTAL AMOUNT DUE:</b>	<b>\$3,098.47</b>

Thank you for allowing us to serve you. Please refer to your Retainer Agreement for specific terms regarding due date of payment. Payment is due upon receipt if you do not have a Retainer Agreement with this firm. Please contact us if you desire to make payment via credit card.

Continued On Next Page

08972

Client Number: 2013-082  
Matter Number: 2013-028

12/17/2014  
Page: 12

TRUST ACTIVITY RECAP

<u>Date</u>	<u>Description</u>	<u>Deposit</u>	<u>Withdrawal</u>	<u>Balance</u>
				\$0.00
12/10/2013	Retainer from G. Cioffi-Kogod	\$7,500.00		\$7,500.00
3/25/2014	Preliminary P.I. research re: service of D. Kogod		\$200.00	\$7,300.00
	Our Check: 1105 Payee: The Gaines Company			
12/17/2014	Trust monies to be applied to this bill.		\$7,300.00	\$0.00

Continued On Next Page



12/17/2014  
Page: 13

Denise L. Gentile, Chtd.  
10161 Park Run Drive  
Suite 150  
Las Vegas, NV 89145  
Telephone: (702) 608-6868.  
Fax: (702) 608-6878

Client :	2013-082	GABRIELLE CIOFFI-KOGOD
Matter :	2013-028	KOGOD, GABRIELLE v. DENNIS KOGOD:
Billing Date:	12/17/2014	
Invoice #:	732	
Amount Due:	\$ 3,098.47	

☐ MASTERCARD  
☐ VISA  
☐ AMERICAN EXPRESS

[illegible]

Credit Card Number - Don't forget expiration date.

Required V Code

--	--	--	--

Expiration Date

Signature - Name of Cardholder (Required!)

Please Print Cardholders Name

Thank you for your prompt payment.

# **EXHIBIT “5”**

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

April 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$-10,000.00

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-6313

April 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through April 30, 2015

RE: Dissolution - Limited Representation

TOTAL CURRENT CHARGES \$ 0.00

PAYMENTS AND CREDITS

04/24/15 RETAINER 10,000.00

TOTAL PAYMENTS AND CREDITS \$ 10,000.00

SUMMARY OF ACCOUNT

PREVIOUS BALANCE \$ 0.00

TOTAL CURRENT CHARGES 0.00

PAYMENTS AND CREDITS 10,000.00

You have a credit of: \$-10,000.00

Your Account is Paid in Full - Thank You

JAFFE AND CLEMENS  
LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 3000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

May 31, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ -6,187.19

TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

May 31, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through May 31, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

<u>Date</u>	<u>Attr</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Daniel J. Jaffe				
05/19/15	DJJ	CONFERENCE WITH FF E DEPOSITIONS; REVIEW CORRESPONDENCE	0.25	225.00
05/20/15	DJJ	MEMORANDUM TO FF RE DEPOSITION SUBPOENAS DUCES TECUM	0.25	225.00
05/29/15	DJJ	REVIEW AND ANALYZE NUMEROUS PLEADINGS/ DEPOSITION NOTICES AND PROPERTY INSPECTIONS	0.25	225.00
Total for Daniel J. Jaffe			0.75	675.00
Frisco Fayer				
05/11/15	FF	CALL GARIMA RE SERVICE OF SUBPOENAS; REVIEW AND REVISE SUBPOENAS	1.50	825.00
05/12/15	FF	REVIEW AND ASSEMBLE SUBPOENAS	0.75	412.50
05/13/15	FF	PREPARE SUBPOENAS FOR SERVICE; DRAFT LETTERS TO AGENTS FOR SERVICE OF PROCESS	1.50	825.00
05/19/15	FF	REVIEW CORRESPONDENCE FROM OPPOSING COUNSEL; CALL AND EMAIL GARIMA VARSHNEY	0.50	275.00
Total for Frisco Fayer			4.25	2,337.50
Shauna Levine				
05/13/15	SL	DRAFTED DEPOSITION SUBPOENA FORMS FOR OUT OF STATE SUBPOENAS AND LETTERS	1.50	337.50
05/14/15	SL	TELEPHONE CALL TO CO-COUNSEL RE ADDRESS FOR SERVICE; MET WITH FF AND REVIEWED CCP	1.25	281.25

# JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8315

Page two

May 31, 2015

Statement of Account for Services Rendered Through May 31, 2015

KOGGA.01

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		RE SERVICE OF PROCESS; TELEPHONE CALL WITH CO-COUNSEL; ARRANGED TO HAVE SUBPOENA SERVED BY MAIL		
		Total for Shauna Levine	2.75	618.75
<u>STAFF SUBTOTALS</u>				
DJJ	Daniel J. Jaffe	0.75 hr @ 900.00	\$	675.00
FF	Frisco Fayer	4.25 hr @ 550.00	\$	2337.50
SL	Shauna Levine	2.75 hr @ 225.00	\$	618.75
	Total Professional Services		7.75	\$ 3,631.25
	MISC. COST CHARGES PER CONTRACT - 5%			181.56
	<u>TOTAL</u>			<u>\$ 3,812.81</u>
	<u>TOTAL CURRENT CHARGES</u>			<u>\$ 3,812.81</u>
<u>SUMMARY OF ACCOUNT</u>				
	PREVIOUS BALANCE			\$-10,000.00
	TOTAL CURRENT CHARGES			3,812.81
	PAYMENTS AND CREDITS			0.00
	<u>You have a credit of:</u>			<u>\$ -6,187.19</u>
<u>Your Account is Paid in Full - Thank You</u>				

TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
439 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-1492

FACSIMILE  
(310) 271-8313

**Jaffe and Clemens**  
*Accepts Credit Cards*

If you wish to charge your payment, please fill in the appropriate information, sign this form, and return it by fax or mail. A copy of your receipt will be mailed to you.

Type of Card: Visa \_\_\_\_\_ Mastercard \_\_\_\_\_ American Express \_\_\_\_\_  
Discover \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.



JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4402

FACSIMILE  
(310) 271-8313

June 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ -2,295.63

# JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4452

FACSIMILE  
(310) 271-8313

June 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through June 30, 2015

RE: Dissolution - Limited Representation

## ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Frisco Payer				
06/01/15	FF	EMAILS GARIMA VARSHNEY RE SUBPOENAS	0.25	137.50
06/03/15	FF	REVIEW AND REVISE SUBPOENAS	1.25	687.50
06/04/15	FF	EMAILS RE SUBPOENAS	0.50	275.00
06/05/15	FF	REVISE SUBPOENAS	0.25	137.50
06/09/15	FF	EMAIL AND CALL RE SUBPEONA	0.25	137.50
06/11/15	FF	REVIEW SUBPOENAS AND EMAILS GARIMA	0.75	412.50
06/18/15	FF	PREPARE SUBPOENA	0.50	275.00
06/23/15	FF	PREP SUBPOENAS	0.50	275.00
06/24/15	FF	REVISE SUBPOENA, EMAILS GARIMA VARSHNEY	0.75	412.50
Total for Frisco Payer			5.00	2,750.00
Shauna Levine				
06/01/15	SL	MET WITH FF; DRAFTED COVER PAGES FOR DEPOSITIONS	2.00	450.00
06/03/15	SL	EMAIL TO OPPOSING COUNSEL RE: REVISED SUBPOENAS	0.25	56.25
06/04/15	SL	EMAIL CORRESPONDENCE WITH KR RE STATUS OF SUBPOENAS; EMAIL CORRESPONDENCE WITH GARIMA RE SUBPOENAS; REVIEWED EMAILS FROM GARIMA RE SUBPOENAS; EMAIL CORRESPONDENCE WITH FF AND KR RE SUBPOENAS	0.75	168.75
06/05/15	SL	MET WITH FF; REVISED SUBPOENAS	0.75	168.75
06/09/15	SL	TELEPHONE CALL WITH GARIMA RE DEPOSITION SUBPOENAS; MET WITH FF RE TELEPHONE CALL	0.25	56.25
06/29/15	SL	MET WITH KR RE STATUS OF SUBPOENAS	0.25	56.25
Total for Shauna Levine			4.25	956.25

JAFFE AND CLEMENS  
LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

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(310) 271-8313

Page two  
June 30, 2015  
Statement of Account for Services Rendered Through June 30, 2015  
KOGGA.01

STAFF SUBTOTALS

FF	Frisco Fayer	5.00 hr @ 550.00	\$	2750.00
SL	Shauna Levine	4.25 hr @ 225.00	\$	956.25

Total Professional Services	9.25	\$ 3,706.25
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MISC. COST CHARGES PER CONTRACT - 5%		185.31
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TOTAL		\$ 3,891.56
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TOTAL CURRENT CHARGES		\$ 3,891.56
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SUMMARY OF ACCOUNT

PREVIOUS BALANCE	\$ -6,187.19
TOTAL CURRENT CHARGES	3,891.56
PAYMENTS AND CREDITS	0.00

You have a credit of:	\$ -2,295.63
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Your Account is Paid in Full - Thank You

TELEPHONE  
(310) 550-7477

**JAFFE AND CLEMENS**  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

**Jaffe and Clemens**  
***Accepts Credit Cards***

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Type of Card: Visa \_\_\_\_\_ Mastercard \_\_\_\_\_ American Express \_\_\_\_\_  
Discover \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

July 31, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 716.56

JAFKE AND CLEMENS  
LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

July 31, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through July 31, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

<u>Date</u>	<u>Attv</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Daniel J. Jaffe				
07/02/15	DJJ	MEMORANDUM TO SL RE DEPOSITION SUBPOENA DUCES TECUM.	0.25	225.00
07/09/15	DJJ	CONFERENCE WITH SL RE DEPOSITION AND CONSUMER NOTICE ISSUES	0.25	225.00
Total for Daniel J. Jaffe			0.50	450.00

Shauna Levine

07/01/15	SL	FILED AND SUBFILED POS DOCUMENT; EMAIL TO DJJ	0.50	112.50
07/02/15	SL	MET WITH DJJ AND E-MAIL POS TO OARIMA RE PAT ALLEN	0.25	56.25
07/06/15	SL	PREPARED AMENDED SUBPOENA FOR MITCHELL KOGOD; MET WITH TE	0.25	56.25
07/07/15	SL	EMAIL CORRESPONDENCE RE MITCHELL KOGOD SUBPOENA; EMAIL RE DAVITA SUBPOENA	0.25	56.25
07/08/15	SL	PREPARED SUBPEONAS TO BE SERVED; DRAFTED ACCOMPANYING LETTERS	1.75	393.75
07/08/15	SL	TELEPHONE CALL WITH GARIMA RE SUBPOENAS	0.25	56.25
07/09/15	SL	TELEPHONE CALL WITH JIMMERSON'S OFFICE RE NTC ON DAVITA	0.25	56.25
07/09/15	SL	LOCATED PROOFS OF SERVICE; DRAFTED CHART RE SUBPOENAS; RECEIVED AND RESPONDED TO GARIMA'S EMAIL; FILING AND SUBFILING	1.75	393.75
07/10/15	SL	GATHERED SUBPOENAS WITH POS FOR GARIMA	0.50	112.50
07/10/15	SL	ARRANGEMENTS FOR ALL OF THE DEPOSITIONS;	1.25	281.25

# JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

Page two

July 31, 2015

Statement of Account for Services Rendered Through July 31, 2015

KOGGA.01

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
		REVISED CHART; MET WITH TE; EMAIL		
		CORRESPONDENCE WITH GARIMA		
07/13/15	SL	EMAILS WITH GARIMA RE PAT MURPHY	0.50	112.50
		DEPOSITION; MET WITH ET		
07/14/15	SL	TELEPHONE CALL TO GARIMA RE DEPOSITIONS;	0.75	168.75
		MET WITH TE		
07/15/15	SL	MET WITH TE AND REVIEWED SUBPOENA BEING	0.50	112.50
		SENT OUT; EMAIL TO GARIMA RE DAVITA		
		SUBPOENA		
07/20/15	SL	TELEPHONE CALL WITH MITCHELL KOGOD AND	0.25	56.25
		EMAIL TO GARIMA		
07/23/15	SL	EMAIL CORRESPONDENCE WITH GARIMA; MET	0.75	168.75
		WITH TE		
07/24/15	SL	SEARCHED LA COUNTY SITE FOR DENNIS	0.75	168.75
		KOGOD CASE; E-MAILED RESULTS TO GARIMA;		
		FILED AND SUBFILED DOCUMENTS		
07/27/15	SL	MESSAGE FROM DAVITA ATTORNEY RE	0.25	56.25
		SUBPOENA; RETURNED CALL (LEFT MESSAGE);		
		LEFT AN ADDITIONAL MESSAGE;		
Total for Shauna Levine			10.75	2,418.75

## STAFF SUBTOTALS

DJJ	Daniel J. Jaffe	0.50 hr @ 900.00	\$ 450.00
SL	Shauna Levine	10.75 hr @ 225.00	\$ 2418.75

Total Professional Services

11.25 \$ 2,868.75

MISC. COST CHARGES PER CONTRACT - 5%

143.44

TOTAL

\$ 3,012.19

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

Page three

July 31, 2015

Statement of Account for Services Rendered Through July 31, 2015

KOGGA.01

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TOTAL CURRENT CHARGES	\$ 3,012.19
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SUMMARY OF ACCOUNT

PREVIOUS BALANCE	\$ -2,295.63
TOTAL CURRENT CHARGES	3,012.19
PAYMENTS AND CREDITS	<u>0.00</u>
<b>BALANCE DUE</b>	<b>\$ 716.56</b>

---



TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

**Jaffe and Clemens**  
*Accepts Credit Cards*

If you wish to charge your payment, please fill in the appropriate information, sign this form, and return it by fax or mail. A copy of your receipt will be mailed to you.

Type of Card: Visa \_\_\_\_\_ Mastercard \_\_\_\_\_ American Express \_\_\_\_\_  
Discover \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4402

FACSIMILE  
(310) 271-8313

August 31, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 1,712.81

# JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

August 31, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through August 31, 2015

RE: Dissolution - Limited Representation

## ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Daniel J. Jaffe				
08/11/15	DJJ	REVIEW AND EXECUTE SUBPOENAS	0.25	225.00
08/26/15	DJJ	CONFERENCE WITH TE AND SL RE STATUS OF DISCOVERY	0.25	225.00
Total for Daniel J. Jaffe			<u>0.50</u>	<u>450.00</u>
Shauna Levine				
08/04/15	SL	MET WITH TE; EMAIL CORRESPONDENCE WITH GARIMA RE SUBPOENA	0.25	56.25
08/10/15	SL	TELEPHONE CALL FROM GARIMA RE REISSUING SUBPOENAS; EMAIL TO DJJ AND TE RE STATUS	0.50	112.50
08/10/15	SL	EMAIL CORRESPONDENCE WITH GARIMA; REVISED DEPOSITION NOTICES; TELEPHONE CALL TO VERITEXT RE CONFERENCE ROOMS AVAILABLE	1.75	393.75
08/11/15	SL	TELEPHONE CALL FROM VERITEXT RE SATURDAY DEPOSITION; EMAIL CORRESPONDENCE WITH VERITEXT RE CHARGES FOR FACILITY AND COURT REPORTER; EMAIL CORRESPONDENCE WITH GARIMA RE SUBPOENA LOCATION; EMAIL TO TE RE SERVING SUBPOENAS	0.75	168.75
08/14/15	SL	MET WITH TE; CONFIRMING EMAIL TO GARIMA	0.25	56.25
08/20/15	SL	FILED AND SUBFILED CORRESPONDENCE	0.25	56.25
08/24/15	SL	MET WITH TE RE KOGOD SERVICE OF SUBPOENAS; REVIEWED EMAILS RE SAME	0.50	112.50
08/27/15	SL	EMAIL TO GARIMA RE SERVING SUBPOENAS	0.25	56.25
08/28/15	SL	FOLLOWED UP WITH TE RE RESPONSE FROM	0.25	56.25

# JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
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FACSIMILE  
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Page two

August 31, 2015

Statement of Account for Services Rendered Through August 31, 2015

KOGGA.01

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
08/31/15	SL	GARIMA; FOLLOW UP EMAIL TO GARIMA FOLLOWED UP WITH TE RE SERVICE OF PROCESS; EMAILS WITH GARIMA RE STATUS OF OUTSTANDING SUBPOENAS; FILING AND SUBFILING	0.50	112.50
Total for Shauna Levine			<u>5.25</u>	<u>1,181.25</u>

## STAFF SUBTOTALS

DJJ	Daniel J. Jaffe	0.50 hr @ 900.00	\$	450.00
SL	Shauna Levine	5.25 hr @ 225.00	\$	1181.25
Total Professional Services			5.75	\$ 1,631.25
MISC. COST CHARGES PER CONTRACT - 5%				<u>81.56</u>
TOTAL				<u>\$ 1,712.81</u>

TOTAL CURRENT CHARGES \$ 1,712.81

## PAYMENTS AND CREDITS

08/21/15	Payment Received - Thank You	<u>716.56</u>
TOTAL PAYMENTS AND CREDITS		<u>\$ 716.56</u>

## SUMMARY OF ACCOUNT

PREVIOUS BALANCE	\$ 716.56
TOTAL CURRENT CHARGES	1,712.81
PAYMENTS AND CREDITS	<u>716.56</u>
BALANCE DUE	<u>\$ 1,712.81</u>

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JAFFE AND CLEMENS  
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**Jaffe and Clemens  
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Type of Card: Visa \_\_\_\_\_ Mastercard \_\_\_\_\_ American Express \_\_\_\_\_  
Discover \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.

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September 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 11,038.13

# JAFKE AND CLEMENS

LAWYERS

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September 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through September 30, 2015

RE: Dissolution - Limited Representation

## ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Daniel J. Jaffe				
09/01/15	DJJ	TELEPHONE CONFERENCE WITH SMITH OFFICE RE CALL; CONFERENCE SL RE STATUS OF SUBPEONAS	0.25	225.00
09/02/15	DJJ	TELEPHONE CONFERENCE WITH BRADFORD SMITH RE ANALYSIS OF CASE; DISCOVERY ISSUES RE DIVITA; CONFERENCE SL RE DOMESTIC NEVADA CASE AND MOTION TO COMPEL	0.75	675.00
09/09/15	DJJ	REVIEW AND ANALYZE STIPULATION AND ORDER RE WILSHIRE CONDO TRANSFER; MEMO TO GARIMA RE OK TO SIGN	0.25	225.00
09/10/15	DJJ	CONFERENCE WITH SMITH, CLIENT AND ACCOUNTANT RE DEPOSITION PREP AND DISCOVERY	3.00	2,700.00
09/11/15	DJJ	REVIEW AND ANALYZE STOCK OPTION DOCUMENTS; CONFERENCE SL RE SAME	0.25	225.00
Total for Daniel J. Jaffe			<u>4.50</u>	<u>4,050.00</u>
Alysia S. Evans				
09/11/15	ASE	LEGAL RESEARCH RE NON-MARITAL SUPPORT	<u>0.25</u>	<u>93.75</u>
Total for Alysia S. Evans			<u>0.25</u>	<u>93.75</u>
Colin Doty, Paralegal				
09/04/15	CD	ASSIST S.J.L. WITH TRANSMITTAL OF DOCUMENTS (NO CHARGE)	<u>0.25</u>	<u>0.00</u>
Total for Colin Doty, Paralegal			<u>0.25</u>	<u>0.00</u>

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Page two

September 30, 2015

Statement of Account for Services Rendered Through September 30, 2015

KOGGA.01

Lorna A. Riff, C.P.A.

09/11/15	LAR	CONFER WITH S.L. REGARDING DOCUMENT PRODUCTION REVIEW	0.50	212.50
09/11/15	LAR	REVIEW DOCUMENTS PRODUCED	1.25	531.25
09/14/15	LAR	REVIEW AND COMPARE DOCUMENT PRODUCTION; PREPARE DOCUMENTS PRODUCED LIST AND EMAIL TO COUNSEL	2.00	850.00
09/18/15	LAR	PHONE CALL FROM JENNY ALLEN CPA	0.25	106.25
Total for Lorna A. Riff, C.P.A.			4.00	1,700.00

Shauna Levine

09/01/15	SL	EMAIL FROM GARIMA; PREPARED SUBPOENA TO BE DOMESTICATED; DRAFTED BRIEF MEMO TO FILE RE PLAYERS OF THE CASE (PREP FOR CONFERENCE); MET WITH DJJ	1.50	337.50
09/02/15	SL	TELEPHONE CONFERENCE WITH DJJ AND MR. SMITH RE DAVITA MTC; RESEARCH RE NADYA'S DEPOSITION DATE; RECEIVED AND RESPONDED TO EMAIL FROM CO-COUNSEL RE NADYA; MET WITH TERRY; ENSURED DEPOSITIONS WERE ALL SET	2.75	618.75
09/04/15	SL	PREPARED DOCUMENTS RECEIVED FROM DAVITA TO BE SCANNED INTO LF; E-MAILED DJJ RE DOCUMENTS; EMAILS WITH GARIMA RE SHAREFILE	0.75	168.75
09/09/15	SL	FILED AND SUBFILED DOCUMENTS; TELEPHONE CALL TO VERITEXT RE SUBPOENA	0.50	112.50
09/09/15	SL	PREPARED DOCUMENTS RECEIVED FROM DAVITA (SECOND SET) TO BE FILED; EMAIL TO GARIMA WITH SECOND SET OF DOCUMENTS FROM DAVITA	0.50	112.50
09/09/15	SL	BEGAN REVIEWING DOCUMENTS RE DAVITA FOR MEETING TOMORROW	0.75	168.75
09/10/15	SL	CONTINUED TO MAKE BRIEF LIST OF DOCUMENTS PROD BY DAVITA IN PREP FOR TODAY'S MEETING	0.50	112.50



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Page three

September 30, 2015

Statement of Account for Services Rendered Through September 30, 2015

KOGGA.01

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
09/10/15	SL	MET WITH DJJ, CO-COUNSEL AND CLIENT RE DEPOSITIONS AND SUBPOENAS	3.50	787.50
09/11/15	SL	ASSISTED WITH DEPOSITION OF NADYA; REVIEWED, ORGANIZED AND DETERMINED COMPLIANCE OF DAVITA DOCUMENTS WITH SUBPOENA; MET WITH L. RIFF; MET WITH TE RE OUTSTANDING SUBPOENAS	6.75	1,518.75
09/16/15	SL	REVIEWED AND RESPONDED TO EMAILS RE DAVITA DOCUMENTS AND DEPOSITIONS; MET WITH TE AND MH RE COORDINATING DEPOSITIONS	1.50	337.50
09/16/15	SL	FILED AND SUBFILED DOCUMENTS	0.50	112.50
09/17/15	SL	EMAILS WITH GARIMA; MET WITH TE RE COORDINATING DEPOSITIONS	0.50	112.50
09/18/15	SL	EMAIL FROM GARIMA RE STEINER DEPOSITION; MET WITH TE AND SHE CONTACTED PROCESS SERVER.	0.25	56.25
09/28/15	SL	FILED AND SUBFILED DOCUMENTS	0.25	56.25
09/30/15	SL	REVIEWED EMAILS RE CANCELLED DEPOSITION; EMAIL TO CO-COUNSEL RE POSSIBLE MOTION TO COMPEL	0.25	56.25
Total for Shauna Levine			<u>20.75</u>	<u>4,668.75</u>

## STAFF SUBTOTALS

DJJ	Daniel J. Jaffe	4.50 hr @ 900.00	\$ 4050.00
ASE	Alysia S. Evans	0.25 hr @ 375.00	\$ 93.75
CD	Colin Doty, Paralegal	0.25 hr @ 0.00	N/C
LAR	Lorna A. Riff, C.P.A.	4.00 hr @ 425.00	\$ 1700.00
SL	Shauna Levine	20.75 hr @ 225.00	\$ 4668.75

Total Professional Services

29.75      \$ 10,512.50

# JAFFE AND CLEMENS

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Page four  
September 30, 2015  
Statement of Account for Services Rendered Through September 30, 2015  
KOGGA.01

MISC. COST CHARGES PER CONTRACT - 5%	<u>525.63</u>
TOTAL	<u>\$ 11,038.13</u>
TOTAL CURRENT CHARGES	<u>\$ 11,038.13</u>
PAYMENTS AND CREDITS	
09/11/15     Payment Received - Thank You	<u>1,712.81</u>
TOTAL PAYMENTS AND CREDITS	<u>\$ 1,712.81</u>
SUMMARY OF ACCOUNT	
PREVIOUS BALANCE	\$ 1,712.81
TOTAL CURRENT CHARGES	11,038.13
PAYMENTS AND CREDITS	<u>1,712.81</u>
BALANCE DUE	<u>\$ 11,038.13</u>

JAFFE AND CLEMENS

LAWYERS

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October 31, 2015

Gabrielle Gioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

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SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 1,296.25

JAFKE AND CLEMENS  
LAWYERS

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October 31, 2015

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Henderson, NV 89074

Statement of Account for Services Rendered Through October 31, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Daniel J. Jaffe				
10/01/15	DJJ	REVIEW CORRESPONDENCE RE DEVITA DOCUMENT PRODUCTION/ CONFERENCE SL RE SAME	0.25	225.00
10/07/15	DJJ	REVIEW CORRESPONDENCE RE DOCUMENT PRODUCTION	0.25	225.00
10/22/15	DJJ	REVIEW AND ANALYZE CORRESPONDENCE RE DAVITA DOCUMENTS; MEMORANDUM TO SL	0.25	225.00
Total for Daniel J. Jaffe			<u>0.75</u>	<u>675.00</u>
Shauna Levine				
10/05/15	SL	RECEIVED AND RESPONDED TO EMAIL FROM GARIMA RE DOCS NOT PRODUCED AT DEPOSITIONS	0.25	56.25
10/07/15	SL	LOOKED UP CCP SECTIONS RE DISCOVERY ISSUES FOR GARIMA	0.25	56.25
10/21/15	SL	EMAIL TO GARIMA RE STATUS OF DAVITA PRODUCTION ISSUE	0.25	56.25
10/22/15	SL	EMAIL TO GARIMA RE DAVITA; MET WITH DJJ; RESEARCH MOTION TO COMPEL TIME FRAME	0.75	168.75
10/26/15	SL	TELEPHONE CALL TO VERITEXT RE DAVITA SUBPOENA	0.25	56.25
10/27/15	SL	PREPARED DOCUMENTS TO BE PLACED INTO LF	<u>0.25</u>	<u>56.25</u>
Total for Shauna Levine			<u>2.00</u>	<u>450.00</u>

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Page two  
October 31, 2015  
Statement of Account for Services Rendered Through October 31, 2015  
KOGGA.01

STAFF SUBTOTALS

DJJ	Daniel J. Jaffe	0.75 hr @ 900.00	\$	675.00
SL	Shauna Levine	2.00 hr @ 225.00	\$	450.00

Total Professional Services	2.75	\$ 1,125.00
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MISC. COST CHARGES PER CONTRACT - 5%		56.25
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<u>TOTAL</u>		<u>\$ 1,181.25</u>
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COSTS ADVANCED

10/21/15	VERTIEXT LEGAL SOLUTIONS	115.00
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<u>TOTAL COSTS ADVANCED</u>		<u>\$ 115.00</u>
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<u>TOTAL CURRENT CHARGES</u>		<u>\$ 1,296.25</u>
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PAYMENTS AND CREDITS

10/23/15	Payment Received - Thank You	11,038.13
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<u>TOTAL PAYMENTS AND CREDITS</u>		<u>\$ 11,038.13</u>
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SUMMARY OF ACCOUNT

PREVIOUS BALANCE		\$ 11,038.13
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TOTAL CURRENT CHARGES		1,296.25
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PAYMENTS AND CREDITS		<u>11,038.13</u>
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<u>BALANCE DUE</u>		<u>\$ 1,296.25</u>
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TELEPHONE  
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JAFFE AND CLEMENS  
LAWYERS  
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Type of Card: Visa \_\_\_\_\_ Mastercard \_\_\_\_\_ American Express \_\_\_\_\_  
Discover \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

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LAWYERS  
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November 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 234.15

TELEPHONE  
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**JAFFE AND CLEMENS**  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
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November 30, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through November 30, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Shauna Levine				
11/02/15	SL	FILED AND SUBFILED DOCUMENTS	0.25	56.25
11/05/15	SL	RECEIVED AND RESPONDED TO EMAIL FROM GARIMA RE DEPOSITION; MET WITH TE RE DEPOSITION HERE IN OUR OFFICE	0.25	56.25
Total for Shauna Levine			0.50	112.50

STAFF SUBTOTALS

SL	Shauna Levine	0.50 hr @ 225.00	\$	112.50
Total Professional Services			0.50	\$ 112.50
MISC. COST CHARGES PER CONTRACT - 5%				5.63
<u>TOTAL</u>				<u>\$ 118.13</u>

COSTS ADVANCED

11/13/15	PHOTOCOPIES RE DAVITA OF DAVITA HEALTHCARE PARTNERS, INC. - VERITEXT	116.00
<u>TOTAL COSTS ADVANCED</u>		<u>\$ 116.00</u>
<u>TOTAL CURRENT CHARGES</u>		<u>\$ 234.13</u>



JAFFE AND CLEMENS

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November 30, 2015

Statement of Account for Services Rendered Through November 30, 2015

KOGGA.01

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PAYMENTS AND CREDITS

11/30/15      Payment Received - Thank You      1,296.25

TOTAL PAYMENTS AND CREDITS      \$ 1,296.25

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SUMMARY OF ACCOUNT

PREVIOUS BALANCE      \$ 1,296.25

TOTAL CURRENT CHARGES      234.13

PAYMENTS AND CREDITS      1,296.25

BALANCE DUE      \$ 234.13

TELEPHONE  
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Type of Card: Visa \_\_\_\_\_ Mastercard \_\_\_\_\_ American Express \_\_\_\_\_  
Discover \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

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JAFFE AND CLEMENS

LAWYERS

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December 31, 2015

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 1,959.56

TELEPHONE  
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**JAFFE AND CLEMENS**  
LAWYERS  
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December 31, 2015

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Statement of Account for Services Rendered Through December 31, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Daniel J. Jaffe				
12/10/15	DJJ	CONFERENCE WITH BAC AND REVIEW MEMO RE RESEARCH PROJECTS	0.25	225.00
Total for Daniel J. Jaffe			0.25	225.00
Bruce A. Clemens				
12/10/15	BAC	CONFERENCE WITH G.K. AND HER ATTORNEY; DRAFT CASE ISSUE MEMO; REVISE MEMO	1.25	1,125.00
Total for Bruce A. Clemens			1.25	1,125.00
David M. Luboff				
12/10/15	DML	CONFERENCE WITH B.A.C.	0.25	173.75
12/10/15	DML	REVIEW AND SUPPLEMENT MEMORANDUM	0.25	173.75
Total for David M. Luboff			0.50	347.50
Shauna Levine				
12/09/15	SL	TELEPHONE CALL TO GARIMA CHECKING IN RE DEPOSITION	0.25	56.25
12/23/15	SL	TELEPHONE CALL FROM CO-COUNSEL RE STEINER DEPOSITION DOCUMENTS; SEARCH FOR DOCUMENTS	0.50	112.50
Total for Shauna Levine			0.75	168.75

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**JAFFE AND CLEMENS**  
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Page two  
December 31, 2015  
Statement of Account for Services Rendered Through December 31, 2015  
KOGGA.01

STAFF SUBTOTALS

DJJ	Daniel J. Jaffe	0.25 hr @ 900.00	\$	225.00
BAC	Bruce A. Clemens	1.25 hr @ 900.00	\$	1125.00
DML	David M. Luboff	0.50 hr @ 695.00	\$	347.50
SL	Sauna Levine	0.75 hr @ 225.00	\$	168.75

Total Professional Services	2.75	\$ 1,866.25
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MISC. COST CHARGES PER CONTRACT - 5%		93.31
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TOTAL		\$ 1,959.56
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<u>TOTAL CURRENT CHARGES</u>		<u>\$ 1,959.56</u>
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PAYMENTS AND CREDITS

12/18/15	Payment Received - Thank You	234.13
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<u>TOTAL PAYMENTS AND CREDITS</u>		<u>\$ 234.13</u>
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SUMMARY OF ACCOUNT

PREVIOUS BALANCE	\$ 234.13
TOTAL CURRENT CHARGES	1,959.56
PAYMENTS AND CREDITS	<u>234.13</u>
<u>BALANCE DUE</u>	<u>\$ 1,959.56</u>

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Type of Card: Visa \_\_\_\_\_ MC \_\_\_\_\_ American Express \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.

\_\_\_\_ E-mail my receipt to the following address \_\_\_\_\_

\_\_\_\_ Mail my receipt to the billing address above

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-6313

January 31, 2016

Gabrielle Gioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

---

TOTAL BALANCE DUE

\$ 5,752.69

TELEPHONE  
(310) 550-7477

**JAFFE AND CLEMENS**  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

January 31, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through January 31, 2016

RE: Dissolution - Limited Representation

ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<i>Bruce A. Clemens</i>				
01/28/16	BAC	READ AND REVISE RESEARCH MEMO RE MSL AND SAVINGS; CONFERENCE WITH DML	0.50	450.00
01/28/16	BAC	MEET WITH DML RE DISSOMASTER GUIDELINE REPORTS; DISCUSS PRESERVATION OF ASSETS MEMO	0.25	225.00
Total for Bruce A. Clemens			<u>0.75</u>	<u>675.00</u>
<i>David M. Luboff</i>				
01/20/16	DML	CONFERENCE WITH B.A.C.	0.25	173.75
01/26/16	DML	CONFERENCE WITH B.A.C.; LEGAL RESEARCH	0.50	347.50
01/27/16	DML	LEGAL RESEARCH RE SPOUSAL SUPPORT STANDARDS; PREPARE MEMORANDUM OF LAW	2.25	1,563.75
01/28/16	DML	LEGAL RESEARCH; DRAFT MEMORANDUM RE SPOUSAL SUPPORT FACTORS	2.50	1,737.50
01/28/16	DML	CONFERENCE WITH B.A.C.	0.25	173.75
01/28/16	DML	PREPARE DISSOMASTER REPORTS	0.25	173.75
01/28/16	DML	LETTER TO R.J.S.; REFINE DISSOMASTER REPORTS	0.75	521.25
Total for David M. Luboff			<u>6.75</u>	<u>4,691.25</u>
<i>Shauna Levine</i>				
01/04/16	SL	RECEIVED AND RESPONDED TO GARIMA'S EMAIL RE ERRATA SHEET	0.50	112.50
Total for Shauna Levine			<u>0.50</u>	<u>112.50</u>



TELEPHONE  
(310) 556-7477

**JAFFE AND CLEMENS**  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

Page two  
January 31, 2016  
Statement of Account for Services Rendered Through January 31, 2016  
KOGGA.01

STAFF SUBTOTALS

BAC	Bruce A. Clemens	0.75 hr @ 900.00	\$	675.00
DML	David M. Luboff	6.75 hr @ 695.00	\$	4691.25
SL	Shauna Levine	0.50 hr @ 225.00	\$	112.50

Total Professional Services	8.00	\$ 5,478.75
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MISC. COST CHARGES PER CONTRACT - 5%		<u>273.94</u>
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TOTAL		<u>\$ 5,752.69</u>
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TOTAL CURRENT CHARGES		<u>\$ 5,752.69</u>
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PAYMENTS AND CREDITS

01/21/16	Payment Received - Thank You	<u>1,959.56</u>
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TOTAL PAYMENTS AND CREDITS		<u>\$ 1,959.56</u>
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SUMMARY OF ACCOUNT

PREVIOUS BALANCE		\$ 1,959.56
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TOTAL CURRENT CHARGES		5,752.69
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PAYMENTS AND CREDITS		<u>1,959.56</u>
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BALANCE DUE		<u>\$ 5,752.69</u>
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TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4452

FACSIMILE  
(310) 271-8313

**Jaffe and Clemens**  
*Accepts Credit Cards*

If you wish to charge your payment, please fill in the appropriate information, sign this form, and return it by fax or mail. A copy of your receipt will be mailed to you.

Type of Card: Visa \_\_\_\_\_ MC \_\_\_\_\_ American Express \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.

\_\_\_\_ E-mail my receipt to the following address \_\_\_\_\_

\_\_\_\_ Mail my receipt to the billing address above

JAFFE AND CLEMENS  
LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4452

FACSIMILE  
(310) 271-8313

February 29, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 5,935.13

# JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

February 29, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through February 29, 2016

RE: Dissolution - Limited Representation

## ATTORNEY FEES

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<i>David M. Luboff</i>				
02/01/16	DML	REVIEW MEMORANDUM	0.25	0.00
02/08/16	DML	E-MAIL TO R.S. RE STATUS	0.25	173.75
Total for David M. Luboff			0.50	173.75

## STAFF SUBTOTALS

DML	David M. Luboff	0.25 hr @ 0.00	N/C
DML	David M. Luboff	0.25 hr @ 695.00	\$ 173.75
Total Professional Services			0.50 \$ 173.75

MISC. COST CHARGES PER CONTRACT - 5% 8.69

TOTAL \$ 182.44

TOTAL CURRENT CHARGES \$ 182.44

## SUMMARY OF ACCOUNT

PREVIOUS BALANCE	\$ 5,752.69
TOTAL CURRENT CHARGES	182.44
PAYMENTS AND CREDITS	<u>0.00</u>
<b>BALANCE DUE</b>	<b><u>\$ 5,935.13</u></b>

TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

**Jaffe and Clemens**  
*Accepts Credit Cards*

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Type of Card: Visa \_\_\_\_\_ MC \_\_\_\_\_ American Express \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.

\_\_\_\_ E-mail my receipt to the following address \_\_\_\_\_

\_\_\_\_ Mail my receipt to the billing address above

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

March 27, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

---

TOTAL BALANCE DUE

\$ 5,935.13

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

March 27, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through March 27, 2016

RE: Dissolution - Limited Representation

TOTAL CURRENT CHARGES \$ 0.00

SUMMARY OF ACCOUNT

PREVIOUS BALANCE \$ 5,935.13

TOTAL CURRENT CHARGES 0.00

PAYMENTS AND CREDITS 0.00

BALANCE DUE \$ 5,935.13

TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-1402

FACSIMILE  
(310) 271-8313

**Jaffe and Clemens  
Accepts Credit Cards**

If you wish to charge your payment, please fill in the appropriate information, sign this form, and return it by fax or mail. A copy of your receipt will be mailed to you.

Type of Card: Visa \_\_\_\_\_ MC \_\_\_\_\_ American Express \_\_\_\_\_

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

By providing your signature, you authorize Jaffe and Clemens to charge the noted card for the above amount.

\_\_\_\_ E-mail my receipt to the following address \_\_\_\_\_

\_\_\_\_ Mail my receipt to the billing address above



JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

April 30, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

---

TOTAL BALANCE DUE

\$ 3,987.78

JAFFE AND CLEMENS

LAWYERS

TELEPHONE  
(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

April 30, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through April 30, 2016

RE: Dissolution - Limited Representation

Carrying charges on past due balance of: \$5,652.50 \$ 52.65  
Annual Percentage Rate: 10.00 percent  
Days in Billing Cycle: 34

TOTAL CURRENT CHARGES \$ 52.65

SUMMARY OF ACCOUNT

PREVIOUS BALANCE \$ 5,935.13  
TOTAL CURRENT CHARGES 52.65  
PAYMENTS AND CREDITS 0.00  
BALANCE DUE \$ 5,987.78

TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

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*Accepts Credit Cards*

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Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

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(310) 550-7477

433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

May 31, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE

\$ 0.00

TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

May 31, 2016

Gabrielle Cioffi-Kogod  
c/o Radford J. Smith  
2470 St. Rose Parkway, Suite 206  
Henderson, NV 89074

Statement of Account for Services Rendered Through May 31, 2016

RE: Dissolution - Limited Representation

TOTAL CURRENT CHARGES \$ 0.00

PAYMENTS AND CREDITS

05/13/16	COURTESY REDUCTION OF CARRYING CHARGE	52.65
05/20/16	Payment Received - Thank You	<u>5,935.13</u>

TOTAL PAYMENTS AND CREDITS \$ 5,987.78

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	\$ 5,987.78
TOTAL CURRENT CHARGES	0.00
PAYMENTS AND CREDITS	<u>5,987.78</u>

BALANCE DUE \$ 0.00

Your Account is Paid in Full - Thank You

TELEPHONE  
(310) 550-7477

JAFFE AND CLEMENS  
LAWYERS  
433 NORTH CAMDEN DRIVE, SUITE 1000  
BEVERLY HILLS, CALIFORNIA 90210-4492

FACSIMILE  
(310) 271-8313

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*Accepts Credit Cards*

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Card Number: \_\_\_\_\_

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Amount: \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_

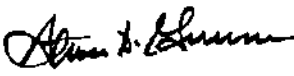
Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

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\_\_\_\_\_ Mail my receipt to the billing address above

  
CLERK OF THE COURT

1 ASTA  
2 RADFORD J. SMITH, CHARTERED  
3 RADFORD J. SMITH, ESQ.  
4 Nevada Bar No. 002791  
5 2470 St. Rose Parkway, Suite 206  
6 Henderson, Nevada 89074  
7 Telephone: (702) 990-6448  
8 Facsimile: (702) 990-6456  
9 rsmith@radfordsmith.com  
10 Attorneys for 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  
15 CASE CROSS-APPEAL STATEMENT

16 1. Name of cross-appellant filing this case appeal statement: GABRIELLE CIOFFI-  
17 KOGOD.

18 2. Judge that issued the decision, judgment, or order appealed from: HONORABLE  
19 JUDGE BRYCE DUCKWORTH, Department Q, Family Division, Eighth Judicial District Court.

20 3. All parties to the proceedings in the district court: GABRIELLE CIOFFI-KOGOD,  
21 Plaintiff, and DENNIS KOGOD, Defendant

22 4. All parties involved in the appeal: GABRIELLE CIOFFI-KOGOD, Plaintiff, and  
23 DENNIS KOGOD, Defendant  
24  
25  
26  
27  
28

1           5.     The name, law firm, address, and telephone number of all counsel on appeal and identify  
2 the party or parties whom they represent:

3                   a.   Radford J. Smith, Chartered  
4                        Radford J. Smith, Esq.  
5                        Nevada State Bar No. 002791  
6                        Garima Varshney, Esq.  
7                        2470 St. Rose Parkway, Suite 206  
8                        Henderson, Nevada 89074  
                      Telephone: (702) 990-6448  
                      Attorneys for Plaintiff

9                        Law Office of Daniel Marks  
10                      Daniel Marks, Esq.  
11                      Nevada State Bar No. 002003  
12                      Nicole M. Young, Esq.  
13                      Nevada State Bar No. 12659  
14                      610 South Ninth Street  
                      Las Vegas, Nevada 89101  
                      Telephone: (702) 386-0536  
                      Attorneys for Defendant

15           5.     Whether any attorney identified above in response to question 3 or 4 is not licensed to  
16 practice law in Nevada and, if so, whether the district court granted that attorney permission to appear  
17 under SCR 42 (attach a copy of any district court order granting such permission): None.

18           6.     Whether cross-appellant was represented by appointed or retained counsel in the district  
19 court: Cross-Appellant was represented by retained counsel.

20           7.     Whether cross-appellant is represented by appointed or retained counsel on appeal:  
21 Cross-Appellant is represented by retained counsel.

22           8.     Whether cross-appellant was granted leave to proceed in forma pauperis, and the date of  
23 entry of the district court granted such leave: No.

24           9.     The date the proceedings commenced in the district court: Complaint filed December  
25 13, 2013.



1           10.   Brief description of the nature of the action and result in the district court, including the  
2           type of judgment or order being appealed and the relief granted by the district court:

3           (i)   Cross-Appellant appeals the Trial Court's Findings of Fact, Conclusions of Law, and  
4           Decree of Divorce filed August 22, 2016.  
5

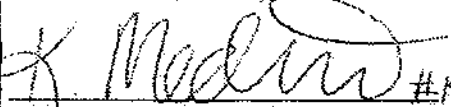
6           11.   Whether the case has previously been the subject of an appeal to or original writ  
7           proceeding in the Supreme Court and, if so, the caption and the Supreme Court docket number of the  
8           prior proceedings: No.  
9

10          12.   Whether this cross-appeal involves child custody or visitation: No.

11          13.   Whether this appeal involves the possibility of settlement: Yes.

12          DATED this 21st of September, 2016.

13          RADFORD J. SMITH, CHARTERED  
14

15           #A085 FOR  
16          RADFORD J. SMITH, ESQ.

17          Nevada Bar No. 002791

18          2470 St. Rose Parkway - Ste. 206

19          Henderson, Nevada 89074

20          T: (702) 990-6448

21          F: (702) 990-6456

22          Email: rsmith@radfordsmith.com

23          Attorneys for Plaintiff  
24  
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26  
27  
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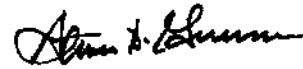
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith, Chartered and that on the \_\_\_\_ day  
of September, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted  
a true and correct copy of the above and foregoing CASE CROSS-APPEAL STATEMENT by way of  
Notice of Electronic Filing provided by the court mandated E-file & Serve system to the following

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  
Attorney for Defendant

  
An employee of Radford J. Smith, Chartered



CLERK OF THE COURT

1 NOAS  
2 RADFORD J. SMITH, CHARTERED  
3 RADFORD J. SMITH, ESQ.  
4 Nevada Bar No. 002791  
5 KIMBERLY A. MEDINA, ESQ.  
6 Nevada Bar No. 014085  
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*

13  
14 DISTRICT COURT  
15 CLARK COUNTY, NEVADA

16 GABRIELLE CIOFFI-KOGOD,

17 Plaintiff,

18 vs.

19 DENNIS KOGOD,

20 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

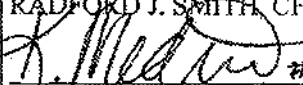
FAMILY DIVISION

21 AMENDED NOTICE OF CROSS-APPEAL

22 NOTICE is hereby given that Plaintiff, GABRIELLE CIOFFI-KOGOD, hereby cross-appeals to  
23 the Supreme Court of the State of Nevada for District Court Findings of Fact, Conclusions of Law and  
24 Order filed on August 22, 2014, a copy of which is attached as Exhibit "1" hereto.

25 Dated this 23<sup>rd</sup> day of September, 2016

26 RADFORD J. SMITH, CHARTERED

27  #14085 FAR  
28 RADFORD J. SMITH, ESQ.

Nevada Bar No. 002791  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074  
*Attorney for Plaintiff*

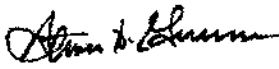
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Daniel Marks, Esq.  
Nevada State Bar No. 002003  
Nicole M. Young, Esq.  
Nevada State Bar No. 12659  
610 South Ninth Street  
Las Vegas, Nevada 89101  
Attorney for Defendant

3

# **EXHIBIT “1”**

1 NEOJ



CLERK OF THE COURT

2  
3  
4 DISTRICT COURT

5 CLARK COUNTY, NEVADA

6 GABRIELLE ROSE CIOFFI-KOGOD, )

7 )  
8 Plaintiff, )

9 v. )

CASE NO. D-13-489442-D

DEPT NO. Q

10 DENNIS L. KOGOD, )

11 )  
12 Defendant. )

13  
14 NOTICE OF ENTRY OF  
15 FINDINGS OF FACT, CONCLUSIONS  
OF LAW AND DECREE OF DIVORCE

16 TO: ALL PARTIES AND/OR THEIR ATTORNEYS

17 Please take notice that a Findings of Fact, Conclusions of Law and Decree of  
18 Divorce has been entered in the above-entitled matter, a copy of which is attached  
19 hereto. I hereby certify that on the above file stamped date, I caused a copy of this  
20 Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce  
21 to be:

22  
23 ☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the  
24 Clerk's Office of, the following attorneys:

25 Radford Smith, Esq.

26 Daniel Marks, Esq.


27  
28 /s/ Kimberly Weiss

Kimberly Weiss  
Judicial Executive Assistant  
Department Q

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

DECD

  
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

FINDINGS OF FACT, CONCLUSIONS  
OF LAW AND DECREE OF DIVORCE

This matter came before this Court for trial on February 23, 2016, on Plaintiff's Complaint for Divorce (Dec. 13, 2013), Defendant's Answer to Complaint for Divorce and Counterclaim (Nov. 24, 2014), and Plaintiff's Reply to Counterclaim for Divorce (Dec. 5, 2014). Plaintiff, GABRIELLE CIOFFI-KOGOD (hereinafter referred to as "Gabrielle"), appeared personally, and by and through her attorneys, RADFORD J. SMITH, ESQ., and GARIMA VARSHNEY, ESQ. Defendant, DENNIS KOGOD (hereinafter referred to as "Dennis"), appeared personally and by and through his attorneys, DANIEL MARKS, ESQ., and NICOLE M. YOUNG, ESQ. The trial continued on February 24, 2016, February 25, 2016, February 26, 2016,<sup>1</sup> and May 4,

<sup>1</sup>Trial in this matter initially was scheduled to take place on February 23, 24, and 26, 2016. Both parties expressed that they needed additional time to present their respective cases. This Court added an additional full day of trial time (February 25, 2016) to accommodate their request. (Plaintiff's Closing Brief (Aug. 1, 2016) failed to reference the February 25,

☐ Other  
☐ Dismissed - (Type of Disposition)  
☐ Informal (Statutory) Dismissal  
☐ Default Judgment  
☐ Trial Disposition  
☐ Disposed After Trial Effort  
☐ Judgment Reached by Trial  
☐ Settled/Withdrawn  
☐ Without Judicial Confirmation  
☐ By ADR

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1  
2 2016.<sup>2</sup> An additional hearing was held on July 13, 2016, on Gabrielle's Motion to  
3 Compel Discovery, for Sanctions, Attorney's Fees and Costs (Jun. 21, 2016). At the  
4 Court's direction, closing arguments were submitted in writing. This Court has  
5 reviewed and considered Defendant's Closing Brief (Aug. 1, 2016) (hereinafter referred  
6 to as "Dennis' Brief") and Plaintiff's Closing Brief (Aug. 1, 2016) (hereinafter referred  
7 to as "Gabrielle's Brief"). This Court's Findings of Fact, Conclusions of Law and  
8 Decree of Divorce (hereinafter referred to as "Decree") follow.  
9

10  
11 In evaluating the issues raised in the parties' pleadings, this Court had the  
12 opportunity to listen to and review the testimony of several witnesses and review  
13 extensive documentary evidence admitted into the record.<sup>3</sup> The witnesses included  
14 Dennis, Gabrielle, Jennifer A. Allen, CPA, CFE, Richard M. Teichner, CPA, ABV, CVA,  
15 MAFF, CFF, Cr.FA, FCPA, CGMA, CDFA, Joseph L. Leauanac, CPA, CITP, CFF, CFE,  
16 ABV, ASA, Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has  
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19  
20 2016 trial date.) Although both parties requested additional time, this Court found that the  
21 parties spent time during the trial in their respective examinations that was not helpful or that  
22 was superfluous to the essential facts needed to resolve the issues before the Court.

23  
24 <sup>2</sup>The May 4, 2016 evidentiary proceedings focused on the testimony of each party's  
25 respective real estate expert appraisers who offered testimony regarding the property located  
26 at 9716 Oak Pass Road, Beverly Hills, California.

27  
28 <sup>3</sup>At the July 13, 2016 hearing, Dennis expressed concern that this Court had already  
completed an initial draft of the Decree prior to the submission of closing briefs. As noted  
herein, this Court has reviewed and considered each party's brief in finalizing this Decree.  
Moreover, the trial record had already been established long before closing briefs were  
submitted. There was little benefit for this Court to wait five months after trial ended in  
February to begin preparation of the Decree. Further, contrary to the reference in Gabrielle's  
Brief, this Court did not review video "transcripts" of the trial or prior hearings. Rather, after  
outlining the entirety of the trial proceedings, this Court re-watched the entire video of the trial  
and the video of each pre-trial hearing before this Court.



1  
2 read and considered the deposition transcripts of Eugene Cioffi (Exhibit SSSS), and  
3 Stephanie Cioffi (Exhibit TTTT), as well as excerpts of the deposition transcripts of  
4 Nadyane Khapsalis Kogod (Exhibit 125),<sup>4</sup> Patricia Murphy (Exhibit 126), Mitchell  
5 Kogod (Exhibit 127), Marsha Kogod (Exhibit 128), Sheldon Kogod (Exhibit 129),  
6 Dana Kogod (Exhibit 130), and Jennifer Crute Steiner (Exhibit 131).<sup>5</sup> During trial,  
7 this Court had the opportunity to observe issues pertaining to the credibility and  
8 demeanor of each witness who testified in Court.  
9

10  
11 The issues before this Court include: (1) the division of assets and debts; (2)  
12 alimony to be paid by Dennis to Gabrielle; and (3) attorney's fees.<sup>6</sup> The division of  
13

14 <sup>4</sup>Given her native tongue is Russian, Ms. Khapsalis Kogod was offered a Russian  
15 interpreter for her deposition, but she declined. The fact that English is not her native tongue  
is noticeable in the excerpts of her deposition testimony.

16 <sup>5</sup>The parties initially expressed their intention to read the deposition transcripts into the  
17 record. As the trier of fact, this Court is capable of reading deposition transcripts. (The  
18 reading of the deposition transcript by a third party would offer nothing to this Court with  
19 respect to the demeanor of the witness. This Court is able to perform the same reading.) Thus,  
20 this Court directed that those portions of the deposition transcripts upon which each party  
21 intended to rely be marked and introduced as exhibits. To preserve each party's right to object  
22 to specific deposition testimony, this Court established a protocol that allowed the parties to  
23 lodge specific objections regarding any questions asked during the depositions. This Court  
then ruled on those objections at the April 6, 2016 and May 4, 2016 hearings. Following these  
evidentiary rulings, this Court reviewed the testimony admitted into the record. Gabrielle  
stipulated to the admission of the entirety of Eugene Cioffi's deposition transcript and  
Stephanie Cioffi's deposition transcript. Thus, objections were limited to the excerpts of the  
deposition transcripts offered by Gabrielle and marked as Plaintiff's exhibits.

24 <sup>6</sup>Although the Court has reviewed Radford J. Smith, Chartered's Billing Statements  
25 (Exhibit 100), Marc Herman's Billing Statements (Exhibit 101), Anthem Forensic's Billing  
26 Statements (Exhibit 102), Clark Barthol's Billing Statements (Exhibit 103), Detail Fee, Costs  
27 and Payment Transaction File Lists from the Law Office of Daniel Marks (Exhibit QQQQ),  
and Billing Statements from Jimmerson Hansen, P.C. (Exhibit RRRR), the issue of attorneys'  
28 fees and costs is not addressed directly herein. The propriety of such an award may be  
addressed by post-adjudicatory papers filed with the Court. This Court notes, however, that  
neither party submitted an offer to allow entry of decree pursuant to NRS 125.141, despite  
repeated encouragement from the Court. This Court references in this Decree relevant findings

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

1  
2 assets and debts includes Gabrielle's request for an unequal division of assets based on  
3 Dennis' alleged waste and/or dissipation of community assets.

4 I. BACKGROUND FACTS<sup>7</sup>  
5

6 A. DENNIS AND GABRIELLE: PRE-NEVADA — *relative "marital bliss"*

7 Gabrielle and Dennis met in New York in 1990.<sup>8</sup> Prior to the parties meeting,  
8 Dennis had graduated from the University of Florida in 1981 with a baccalaureate  
9 degree in business administration. In approximately 1987, Dennis began working for  
10 Pilling selling surgical instruments. By 1989, he had been promoted to a regional sales  
11 manager position. Meanwhile, Gabrielle had established a successful background in  
12 sales and clinical nursing prior to the parties' marriage. Gabrielle obtained a Masters  
13 of Public Health and is a registered nurse and legal nurse consultant. See Exhibit I.  
14 Gabrielle attained these credentials prior to meeting Dennis.  
15  
16

17 At the time they met, Dennis had no appreciable property. Gabrielle  
18 interviewed with Dennis for a position with Pilling. She was hired as a salesperson at  
19 Pilling shortly thereafter and the parties became romantically involved. Prior to their  
20 marriage, Dennis was transferred by Pilling to Florida. Gabrielle agreed to move to  
21  
22

23 pertaining to statutory claims for attorneys' fees. Nevertheless, although not ordered herein,  
24 this Court is persuaded that Gabrielle *should be* reimbursed the forensic accounting costs  
25 associated with her retention of Anthem Forensics for the work that Dennis had promised and  
26 was legally obligated to perform (as discussed throughout this Decree). NRS 18.005(5). See  
27 *Frazier v. Drake*, 131 Adv. Op. 64, 357 P.3d 365 (2015).

28  
The foregoing is a summary of the pertinent background facts based on the record  
before this Court.

<sup>7</sup>Although Dennis and Gabrielle both testified that they met in 1990, Gabrielle's Brief  
states that the parties met in 1989.

1  
2 Florida to join Dennis. Gabrielle and Dennis ultimately married on July 20, 1991 at  
3 the U.N. in New York City.

4 In November 1991, Gabrielle and Dennis moved from Florida to Pennsylvania  
5 as a result of Dennis' promotion to National Sales Director for Pilling. The parties  
6 purchased a home in Pennsylvania, with the down payment coming from Gabrielle's  
7 401(k). While in Pennsylvania, Gabrielle obtained employment with Osteopathic as  
8 a nurse recruiter and then worked as a clinical nurse manager. Dennis then became  
9 Vice President of Sales (and later Vice President of Sales and Marketing) at Pilling. As  
10 a result of this promotion, the parties moved to North Carolina. Dennis received no  
11 specialized training as a result of this promotion. On "aggregate," Dennis continued  
12 to travel between two to three days per week as a result of his employment  
13 responsibilities.<sup>9</sup> Gabrielle's job changed again when the parties moved to North  
14 Carolina, where she started her career at Kaiser. She then interviewed and was  
15 accepted at the North Carolina Board of Nursing.

16 In approximately 1992, Teleflex acquired the assets of Pilling and then Teleflex  
17 acquired Weck from Bristol-Myers, Squibb. In late 1995 or early 1996, Dennis  
18 became Vice President of Corporate Accounts and International for Teleflex. At that  
19 time, he no longer focused on sales. In this position, Dennis' travel would take him to  
20

21  
22  
23  
24  
25  
26 <sup>9</sup>In general, Dennis testified that he traveled an average of two to three days per week  
27 for the various companies he worked for during the marriage. As discussed below, however, his  
28 international travel increased with his employment at DaVita. Although he testified that  
certain positions required "more travel" than other positions, when asked the amount of weekly  
travel, the routine response was "two to three days per week" for any given employment  
position.

1  
2 international locations which would require him to be gone a week to two weeks at a  
3 time. Once again, Dennis did not receive any specialized type of training for this  
4 position. The parties contemplated purchasing a home in New Hampshire and they  
5 even paid a deposit on a home. However, Dennis received an opportunity to pursue  
6 a more lucrative position with Gambro. Therefore, in July 2000, the parties jointly  
7 chose to follow Dennis' career opportunity with Gambro.  
8

9  
10 Gambro was a Swedish company, with its U.S. presence on the medical "service"  
11 side (unlike the medical "product" side with Teleflex) located in Lakewood, Colorado.  
12 Gambro's regional office was located in Elisa Viejo, California. The parties moved to  
13 California, where they purchased a home in Coto de Caza in Rancho Santa Margarita  
14 (and later purchased a second home in Coto de Caza). Dennis was hired at Gambro  
15 as President of the West Division, which was a newly created position. Dennis'  
16 training consisted of a week-long training at the company offices.  
17

18 The parties' marital relationship during this period of time (i.e., between the  
19 time of marriage and their relocation to California) appeared to be relatively  
20 harmonious. Notwithstanding the amount of travel Dennis' career pursuits required,  
21 the parties routinely and regularly enjoyed holidays and special occasions together.  
22 Indeed, throughout the marriage, it was not uncommon or unusual for Dennis to be  
23 away from the marital home due to business travel. Such travel was commonplace and  
24 routine. In addition to holidays and special occasions, the parties seemed to enjoy the  
25 time they spent together. There is nothing in the record to suggest that their marital  
26 relationship suffered in any significant respect until after their move to California.  
27  
28

1  
2 B. DENNIS AND GABRIELLE: NEVADA — *the irretrievable breakdown*  
3 *of their marriage*

4 The 2003-04 time-frame marked several significant events in Gabrielle and  
5 Dennis' marriage, including: (1) advancements in Dennis' career (and a concomitant  
6 dramatic ascent in earnings and marital wealth); (2) the purchase of the parties' Lake  
7 Las Vegas home (and Gabrielle's permanent relocation thereto); and (3) the beginning  
8 of Dennis' relationship with Nadyane Khapsalis Kogod (also known as Nadine Kievsky,  
9 Nadya Khapsalis, Nadezhda Khapsalis and Nadya Khapsalis Kievsky) (hereinafter  
10 referred to as "Nadya").<sup>10</sup>  
11

12  
13 (1) Dennis and DaVita

14 In 2004, Dennis' position at Gambro changed from Division President to the  
15 Co-Chief Operating Officer. More travel was required in this position than the division  
16 manager position. Dennis' travel typically entailed approximately three days per week  
17 (between January 2004 and October 2005). In November 2004, DaVita announced  
18 its acquisition of Gambro. Although Dennis entertained other employment  
19 opportunities after the acquisition was announced, he remained with DaVita. In this  
20 regard, DaVita was intent on having one of the senior team members (i.e., Dennis) stay  
21 with the company. Thus, in October 2005, Dennis began working for DaVita,  
22 overseeing the western operating group or region (as well as some additional  
23  
24  
25

26  
27 <sup>10</sup>Nadya's name on her birth certificate is Nadezhda Khapsalis, and her name on her  
28 passport is Nadine Khapsalis Kogod. Deposition 27: 22-24; 30: 9-11. In explaining her name  
change to Nadyane Khapsalis Kogod, Nadya testified that "I didn't want to be a Kievsky  
anymore, since my husband is Dennis Kogod was at that time." Deposition 26: 18-20.

1  
2 responsibilities). Although his duties were similar to his position with Gambro, it was  
3 on a larger scale due to the size of the company. Nevertheless, his travel requirements  
4 remained similar.

5  
6 Effective January 1, 2009, Dennis was promoted to Chief Operating Officer at  
7 DaVita, which he called a "job of a lifetime."<sup>11</sup> See Exhibits 92-98. His duties changed  
8 from overseeing the western division of the company to overseeing management of all  
9 divisions. Dennis' travel increased as a result of this promotion, including more  
10 international travel. (Although international travel had also been a part of his prior  
11 employment experience, in late 2010 Dennis began traveling more internationally.  
12 Again, Dennis' business travel and the associated physical separation of the parties on  
13 a temporary basis was customary throughout the marriage.) Dennis did not receive any  
14 specific training as a result of this promotion. Effective January 1, 2015, Dennis  
15 became President of Health Care Partners and the CEO of the international division  
16 of DaVita (Exhibit 98), which required even greater international travel.  
17  
18

19 Although the parties' relocations throughout their marriage followed Dennis'  
20 career pursuits, the record confirms that both parties were in agreement with each  
21 relocation. Specifically, the parties mutually understood and agreed that it was  
22 financially advantageous to follow Dennis' career trajectory. Further, the parties  
23 believed that, with Gabrielle's background and training in the nursing field, she could  
24  
25

26  
27 <sup>11</sup>Relative to the leadership at DaVita today, Dennis opined that it is rare for someone  
28 of his limited educational background to advance as he has. He noted that most of the  
individuals serving in upper management positions at DaVita have advanced degrees, and  
several of those individuals graduated from Ivy League schools.

1  
2 obtain employment wherever Dennis' career took them. Moreover, notwithstanding  
3 the differences in their formal educational backgrounds, Dennis' career path provided  
4 the parties with greater financial prosperity to an extraordinary degree.

5  
6 During the trial, Dennis testified in detail about his promotions and training at  
7 the companies for which he worked. Most of the training appeared to be internal  
8 training within each company or "on-the-job" training. Other than short training  
9 (including week-long) seminars, Dennis did not receive any formal education or career  
10 training during the parties' marriage. Nevertheless, throughout the marriage, Dennis  
11 obtained relatively broad-based experience in medical sales and marketing. Further, he  
12 acknowledged that his employment experience played a key role in "getting me to  
13 DaVita." His ability to remain with DaVita was something he "earned" through hard  
14 work and "getting results." The resulting increase in income and wealth associated  
15 with Dennis' employment with DaVita was dramatic as reflected in the parties' income  
16 tax returns and Dennis' compensation summaries discussed later in this Decree.

17  
18  
19 (2) The Move to Nevada – *the beginning and the end*<sup>12</sup>  
20

21 In 2003, the parties purchased their home at 28 Via Mira Monte, Lake Las  
22 Vegas, Nevada (hereinafter referred to as the "Lake Las Vegas" home or residence).  
23 Dennis suggested to Gabrielle that they move to Las Vegas, and he originally  
24

25  
26  
27 <sup>12</sup>In a March 26, 2011 email, Dennis lamented to Gabrielle: "The house represents sad  
28 thoughts for me, when we moved I think we were already at that point in our relationship  
where we stopped sharing, stopped being intimate, so when I think about vegas [sic] it makes  
me a little sad, even though I created the vegas [sic] dynamic by making that impulsive decision  
to move there." Exhibit 23: BS 12171-72.

1 researched and found the home.<sup>13</sup> Nevertheless, the move to Las Vegas appeared to be  
2 a mutually agreed-upon decision. After arriving in Las Vegas in December 2003,  
3 Gabrielle began working for Sunrise Medical before moving to Dignity Health  
4 (formerly known as Catholic Healthcare West) shortly thereafter. She has remained  
5 at Dignity Health working as a certified legal nurse consultant. Exhibit 000.  
6

7  
8 According to Dennis, the parties' relationship already had started to deteriorate  
9 in 2002, while they lived together in California. After Gabrielle relocated to Las Vegas,  
10 Nevada, the parties shared no intimacy. Gabrielle acknowledged that the parties  
11 shared no sexual intimacy after 2004. The lack of intimacy, however, did not change  
12 how Gabrielle felt about Dennis. Dennis continued to travel to Las Vegas (even after  
13 the start of his relationship with Nadya). Further, he continued to stay at the parties'  
14 Lake Las Vegas residence until June 2010. Dennis initially would spend weekend time  
15 in Las Vegas in what appeared to be varying degrees of frequency and regularity.<sup>14</sup>  
16  
17 Until 2010, it was customary for the parties to speak with each other daily (and  
18  
19

20  
21 <sup>13</sup>Whether Dennis intended to move to Nevada or actually did reside in Nevada is  
22 debatable. The move to Las Vegas appears to coincide generally with the establishment of  
23 Dennis' relationship with Nadya (although Dennis maintains that his relationship with Nadya  
24 began in November 2004, nearly a year after the purchase of the Lake Las Vegas residence).  
25 Gabrielle was at least led to believe that Nevada would be the place of the parties' marital  
26 domicile. During the first year after the purchase of the Lake Las Vegas residence, Dennis  
27 testified that he spent most weekends and a couple of days per week in Las Vegas. Further,  
28 Dennis offered in his Brief that "the parties moved to Lake Las Vegas." Dennis' Brief 1. Thus,  
this Court finds that Las Vegas was the place of the parties' marital domicile as of 2003.  
Thereafter, and until June 2010, Dennis continued to spend weekend time in Las Vegas. After  
July 2010, however, Dennis did not enter the Lake Las Vegas home again.

"Both parties offered testimony about "typical" weekends together in Nevada that  
included details about their weekend traditions. These weekend traditions included routine  
stops at Metro Pizza and their respective golf games (together and apart).



1  
2 oftentimes multiple times each day). Nevertheless, Dennis maintained that the  
3 relationship was emotionally and physically distant, devoid of any intimacy, and  
4 broken. Between 2004 and 2010, the time spent together during holidays and special  
5 occasions became less regular and more infrequent. Yet, Dennis continued to tell  
6 Gabrielle that he loved her until approximately August 2013. Dennis explained that  
7 he still did (and does) love Gabrielle, but that he did not want to be married to her.  
8

9 In March 2010, Dennis initiated divorce proceedings with the filing of a  
10 Complaint for Divorce (Mar. 10, 2010) in Case No. D-10-426578-D. Gabrielle  
11 testified that Dennis told her that he found his attorney's name (James J. Jimmerson,  
12 Esq.) in a telephone book. Dennis testified that he did not pursue a divorce at that  
13 time because he was afraid Gabrielle would "go to DaVita" (suggesting that she would  
14 compromise his employment).<sup>15</sup> In July 2010, Gabrielle received a notice from the  
15 Court about the pending divorce action initiated by Dennis.<sup>16</sup> Dennis testified that,  
16 when Gabrielle received this notice, she was incredibly emotional. Nevertheless,  
17 Dennis admitted that Gabrielle never made a threat regarding his employment and that  
18  
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21

22  
23 <sup>15</sup>Notwithstanding the concerns expressed by Dennis about Gabrielle compromising his  
24 employment, his messages to her during this time included sensitive information about DaVita,  
25 including discussions about whether Dennis would stay with DaVita and information about  
26 a "Qui Tam" lawsuit. Exhibit 18: BS 12436. When asked why he would share this type of  
27 "inside information" with her if he truly was concerned about Gabrielle compromising his  
28 employment, Dennis answered that he had no explanation and could only speculate that it was  
because she was the only one he could talk to about it.

<sup>16</sup>Because Gabrielle was never served with the Complaint for Divorce (Mar. 10, 2010),  
it is unclear what notice she received from the Court. The record in Case No. D-10-426578  
appears to suggest that a notice may have been generated by the court regarding the  
reassignment of the case from Department O to Department D.

1  
2 she never "used those words." Expressing feelings of remorse, Dennis declared to  
3 Gabrielle by text message:

4 I don't know what to say. There are no words to undo what I did. I  
5 think I need to take a few days and think long and hard about what I did  
6 and what am I [sic] doing because I honestly don't know. . . . I wish I  
7 could take this all back, I can't so rather th[a]n complicate things more  
8 I need some thinking time. . . . I never meant for this to happen. Never.  
9 I have been running from things so long and not dealing with them. I  
10 should have come to you to see what you thought about our marriage.  
11 Running to a lawyer was stupid. I have no idea what I was thinking  
12 about. All I remember was a sick feeling in my stomach after the visit  
13 knowing I had betrayed you. I asked for the process to just stop but it  
14 fell through the cracks. . . . I owe you some answers and I think a little  
15 time away from home from work will force me to sit and think long  
16 enough and figure out what the hell I'm doing. . . . I'm sorry and I do  
17 an[d] always will love you Gabrielle. As much as I am capable of loving  
18 another person I love you that much and my heart broke over what I did  
19 to you. . . . I wish this day never happened. It has to be one of the wors[t]  
20 days of your life and you do not deserve that at all. You deserve a better  
21 life th[a]n I have given you the past 5 years. I won't ask for your  
22 forgiveness.

23 Exhibit 25.

24 Dennis assured Gabrielle that the divorce action would be dismissed. Although  
25 it does not appear that Dennis took any action himself to seek the dismissal of the  
26 Complaint for Divorce (Mar. 10, 2010), the Court *sua sponte* dismissed the case by way  
27 of Order of Dismissal Without Prejudice (Feb. 18, 2011). Dennis reflected on his lack  
28 of "courage" to follow-through with the divorce at the time, stating that he took the  
"chicken way out." He also admitted that he made a multitude of excuses or  
rationalizations about the cause of the deterioration of their relationship. At one point,

1  
2 Dennis told Gabrielle that he had questions about his sexual orientation.<sup>17</sup> Dennis'  
3 strategy was to persuade Gabrielle to recognize on her own that their relationship was  
4 over, even to the point of engaging in marriage counseling under the false pretense of  
5 working on their relationship. Specifically, Dennis testified that:

6  
7 I actually used that [counseling] as a way of getting Gabrielle to come to  
8 the conclusion on her own that we had a marriage that was broken. I was  
9 having a hard time saying the words to her that I wanted a divorce. And  
10 I was hoping that through counseling and not returning to the marital  
11 house any time after that one day, and telling her I had questions of my  
12 sexuality, that she would conclude this was a broken marriage and would  
13 make the decision to divorce.

14 February 24, 2016 Video: 14:33.

15 Dennis summarized that he pursued counseling for three primary purposes: (1)  
16 he believed that counseling would be beneficial for Gabrielle; (2) he desired to have a  
17 trained professional help Gabrielle understand that the marriage was irreconcilable, and  
18 thus to encourage Gabrielle to make the decision to pursue a divorce;<sup>18</sup> and (3) he  
19 wanted to avoid any "scandals" arising at work. Dennis admitted that he deceived  
20 Gabrielle for years. Gabrielle at times expressed happiness to see progress in their  
21 counseling, unaware that the counseling was a complete rouse. Dennis made promises

22  
23 <sup>17</sup>Dennis also fabricated a story about being admitted into a residential treatment center.  
24 He sent Gabrielle text messages wherein he claimed that he was at an Oregon residential  
25 treatment center where he was diagnosed with sleep apnea. None of this was true and Dennis  
26 admitted as much. See Exhibit 20; BS 12244 - 12248.

27  
28 <sup>18</sup>Rather than working to repair their marriage, Dennis sought to have Dr. Michelle  
Gravely recognize that the marriage was broken and to have Dr. Gravely convince Gabrielle to  
pursue a divorce. In a March 9, 2011 email, Dennis discussed setting goals for their  
relationship and getting back together. His goal was to stay in counseling long enough so that  
Dr. Gravely could help Gabrielle see the inevitability of divorce. Dennis truthfully had no  
intention of following through on these goals. He saw the marriage as broken and it was not  
going to be fixed. February 24, 2016 Video: 14:59.

1  
2 in email communications to return home. Exhibit 19: BS 12529, 12534. At one point,  
3 he told her: "I'm not stalling hoping I force you into asking for a divorce. I'm certain  
4 of that." At trial, however, he admitted the contrary – that he indeed desired to  
5 convince her to pursue a divorce all along.  
6

7 There were occasions when Gabrielle also made statements in emails to Dennis  
8 that suggest that she also perceived that the marriage was failing, such as: "you're  
9 living a separate life," and "I don't know who you are." Exhibit 23: BS12151; 12174.  
10 Indeed, there were several examples of terse email and text exchanges between the  
11 parties dating back to 2010, many of which emanated from Gabrielle.<sup>19</sup> See e.g.,  
12 Exhibit 18.  
13

14 In summary, it appears uncontroverted that, after 2010, the parties did not share  
15 any holidays or special occasions together. Further, after filing the prior Complaint for  
16 Divorce (Mar. 10, 2010), Dennis did not physically do anything to get back together  
17  
18

19  
20 <sup>19</sup>That Gabrielle felt and expressed frustration and hopelessness about their relationship  
is exemplified by 2011 communications when she declared:

21 Are you trying to get me to the point where I throw my hands up and walk  
22 away? Only you know that for sure – I can only tell you how it feels. But as  
23 I've said before, I think we're worth more than that – I'm worth more than that.

24 \* \* \* \*

25 [I]t's hard for me to imagine you can be such a high power decision maker, and  
26 deal with the interpersonal issues you've described over these last months, and  
yet keep doing what you're doing with us and not seeing ahead to the outcomes.  
27 Or are you continuing to set this up to fail, setting me up to get so disgusted  
that I walk away from it so you don't have to do it first, like you tried to last  
28 year but felt "sick to your stomach"?

Exhibit 23 (emails dated March 26, 2011 and March 13, 2011).

1  
2 with Gabrielle and their relationship was devoid of any physical intimacy. Moreover,  
3 communications were almost exclusively limited to email and text messages after that  
4 time. The record demonstrates that Dennis perceived that the relationship was broken  
5 much earlier than 2010. However, Gabrielle did not share that same perception. Up  
6 until that time, the parties continued to share time together and affectionately  
7 communicated with each other on a regular and routine basis. Nevertheless, the record  
8 supports a finding that the irretrievable breakdown of the parties' marriage began with  
9 Dennis' affair with Nadya in 2004 and continued through the initiation and pendency  
10 of these proceedings. Indeed, the maintenance of a secret affair in this case is  
11 fundamentally irreconcilable with a harmonious marital relationship.  
12  
13

14 Dennis offered that there was no financial benefit overall to him to remain  
15 married. Following the purchase of the Lake Las Vegas residence in 2003, their  
16 relationship became more geographically and emotionally distant. At that time, Dennis  
17 estimated the parties' net worth to be \$750,000. In 2010, he estimated that their net  
18 worth had increased to \$4,000,000.<sup>20</sup> At the time of the divorce in 2016, the parties'  
19 net worth appears to exceed \$40,000,000. Dennis referred to this delay as the cost of  
20 his inability to have a "tough conversation" with Gabrielle about divorce. Although the  
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25

26 <sup>20</sup>Considering the stock options he had received at DaVita, the parties' net worth in  
27 2010 appears to be more than \$4,000,000. In fact, in a November 23, 2010 email, Dennis  
28 referenced his receipt of 1,000,000 stock options with an anticipated \$18,000,000 in profit  
over the next few years. Exhibit 23. Even had Dennis pursued the prior divorce action, he had  
not served the Complaint for Divorce (Mar. 10, 2010) as of July 2010. Thus, it is highly  
unlikely that the divorce would have been finalized prior to 2011.

1  
2 timing of their incompatibility may be in dispute, it is uncontroverted at this time that  
3 the parties are incompatible in marriage and there is no possibility of reconciliation.

4 (3) Nadya — *Honest Deceit*

5  
6 During trial, Dennis appeared to candidly discuss his relationship with Nadya,  
7 which, in and of itself, is seemingly oxymoronic. Dennis testified that he met Nadya  
8 in November 2004. Nadya did not own any assets of material value at the time that  
9 they met.<sup>21</sup> By way of a green card, she worked as a hostess at a restaurant. Since at  
10 least June 2005, however, Nadya earned no income and did not contribute financially  
11 to her personal expenses. Instead, Dennis paid for her food, clothing (shopping at  
12 various stores), cars (the first car being a Porsche<sup>22</sup> according to Nadya), a maid, spa  
13 services, a nanny (who was paid approximately \$400 per week), all household and  
14 maintenance expenses, and additional spending money (generally \$400 in cash each  
15 week and an additional \$700 to \$800 by check each week). Dennis also paid for  
16 Nadya to take college classes (paying approximately \$7,000), for an investment in Moe  
17 LLC ("he would trying to help me to get in the business with those people, and it  
18 didn't work"), payment of Nadya's dental and medical expenses (including cosmetic  
19  
20  
21  
22

23  
24 <sup>21</sup>Nadya recalled in her deposition that she had money in savings of approximately  
25 \$20,000. Deposition 71:5. However, she added that at least a portion of this money was sent  
to her mother. Deposition 76:13.

26 <sup>22</sup>According to Nadya, her vehicles included a 2015 Bentley GTC, BMW X5, GL  
27 Mercedes SUV, and a Cadillac SRX. Although Dennis testified that he routinely owned  
28 multiple vehicles at any given time (and it does not appear that Nadya was the registered owner  
of the aforementioned vehicles), the credible evidence supports a finding that certain vehicles  
were intended primarily for Nadya's use and benefit. Whether Dennis drove any of these  
vehicles does not change the finding that these expenditures were for Nadya's benefit.

1  
2 surgery), money sent to Nadya's family in the Ukraine, and all travel expenses.<sup>23</sup>  
3 Initially, Nadya used a credit card in Dennis' name to pay her expenses. Dennis later  
4 gave Nadya her own credit and debit cards to use for her expenses.<sup>24</sup> When Nadya and  
5 Dennis were together, however, Dennis would pay all expenses on his cards. In short,  
6 Nadya relied *entirely* on Dennis for her *entire* support.<sup>25</sup> According to Nadya, Dennis  
7 promised to take care of her for the rest of her life.<sup>26</sup> Deposition: 145:15-22.

9 At the beginning of his relationship with Nadya, Dennis testified that he did not  
10 disclose to Nadya that he was married. In fact, Dennis and Nadya traveled to Cancun,  
11 Mexico, where they participated in a "civil ceremony" on June 3, 2005 on the beach  
12

13  
14  
15 <sup>23</sup>Nadya enjoyed trips to Las Vegas, San Francisco, New York, Arizona, Paris,  
16 Amsterdam, Spain, Portugal, Laguna Beach, Palm Springs, Newport Beach and San Diego. In  
17 addition to paying all travel expenses, Dennis would give Nadya "like \$1,000 for shopping."  
18 Deposition: 167:5.

19 <sup>24</sup>With the exception of one occasion when Nadya gave her credit card to the nanny to  
20 purchase groceries, Nadya testified that all charges on her credit card were her charges.  
21 Deposition: 130:3-15.

22 <sup>25</sup>Nadya testified that she stopped filing income tax returns "when Dennis start  
23 completely take care of me, so I stopped because he was taking care of us." Deposition: 33:7-9.

24 <sup>26</sup>As Dennis' income began to skyrocket, he opened an investment account at UBS.  
25 Until recently, Gabrielle was not named on his UBS financial accounts (where his bonus  
26 income and stock option income were deposited). Dennis admitted that, at least in part, he  
27 did not want Gabrielle to see these accounts because he did not want her to become aware of  
28 the money he was spending on Nadya and his children. Thus, Dennis deposited his regular  
paychecks into the parties' joint Bank of America account (no. 6446), but deposited his  
bonuses into his UBS account. Although Dennis now argues that there "is no evidence that  
Dennis tried to hide any asset from Gabrielle in an attempt to change the amount of money  
that Gabrielle is entitled to" (Dennis' Brief 16), the record reflects that he actively concealed  
the existence of the UBS account from Gabrielle. The record also reflects that he actively  
concealed the existence of other assets (including real property and a yacht) to the point of  
titting assets in the name of family members. Although these assets are indeed now known and  
subject to division, Dennis actively concealed the existence of assets until after this litigation  
was initiated.

1  
2 that at least appeared to have marriage overtones.<sup>27</sup> Although he could not recall when,  
3 Dennis maintained that at some point in time he told Nadya that he was married.  
4 Nadya testified that Dennis "confessed" to her that he was married to Gabrielle  
5 approximately "a month after we [Dennis and Nadya] get married." Deposition:  
6 14:20-15:18.  
7

8 In approximately June 2005, Dennis moved Nadya into the 1809 Overland  
9 Avenue condominium that he owned. In so doing, he acknowledged that he  
10 misrepresented to Gabrielle that a colleague at DaVita owned the property, and that  
11 he was living with the son of the property owner. During his testimony, Dennis  
12 apologized for his deceit.<sup>28</sup> He concealed his relationship out of concern that someone  
13 at DaVita would find out about it. Notwithstanding these alleged concerns, Dennis  
14 continued to have his assistant at DaVita (Pat Murphy), book travel for Nadya and  
15 Dennis. In June 2013, Dennis purchased the residence and real property located at  
16 9716 Oak Pass Road, Beverly Hills, California (hereinafter referred to as the "Oak Pass  
17 property") for Nadya and his children.  
18  
19  
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22  
23 <sup>27</sup>Dennis was adamant that the ceremony was not a "legal" marriage because he and  
24 Nadya had not procured an appropriate license or submitted to the procedures required for a  
25 marriage in Mexico (*not to mention that he was already married*). As noted previously, however,  
Nadya routinely uses the last name Kogod on government documents such as her passport and  
she regularly refers to Dennis as her "husband."

26  
27 <sup>28</sup>Dennis similarly started a narrative with Gabrielle about his subsequent purchase of  
28 the Edinburgh property from someone involved in the "Russian Mafia." Thus, when Gabrielle  
discovered bank statements containing references to "Nadya," the explanation fit perfectly with  
the "Russian Mafia" narrative and did not create any immediate suspicions by Gabrielle. In  
reality, the Edinburgh home was purchased in 2010 for Dennis, Nadya and his children.  
Dennis had told Gabrielle that he was living in Denver, Colorado at the time.



1  
2 Unbeknownst to Gabrielle at the time, Dennis fathered twin daughters (Denise  
3 and Nika) with Nadya. His twin daughters were born on December 28, 2007.<sup>29</sup> The  
4 conception and resulting birth of Dennis' children was no accident. Dennis and Nadya  
5 were intent on having children even to the point of pursuing *in vitro* fertilization. The  
6 cost of *in vitro* fertilization was \$13,000 per procedure. Dennis initially testified that  
7 he could not recall how many procedures he and Nadya pursued, but he later testified  
8 that he believed it was two occasions. Dennis was present for the birth of his and  
9 Nadya's twin daughters, after which he traveled to Brooklyn, New York, to celebrate  
10 the holidays with Gabrielle. Dennis concealed the birth of his children from both  
11 Gabrielle and his co-workers at DaVita. In fact, because his co-workers knew that he  
12 and Gabrielle did not have minor children together, Dennis told his co-workers that his  
13 twin daughters were actually grandchildren that he had adopted.  
14

15  
16  
17 Dennis also paid for himself and Nadya to participate in counseling to work on  
18 issues in their relationship. They separated in approximately January or February  
19 2015. Nadya and his children continue to reside in the Oak Pass property. Nadya  
20 attributed their separation to Dennis' affair with another woman, Jennifer Crute  
21  
22

23 <sup>29</sup>The parties dispute when Gabrielle had actual knowledge of the existence of Dennis'  
24 twin daughters. As discussed later in this Decree, Gabrielle claimed that she learned of Dennis'  
25 children at the Case Management Conference on February 3, 2015. Dennis offered that  
26 Gabrielle knew (or at least should have known) in 2014. In support of his claim, Dennis cited  
27 a September 2014 email from Gabrielle's former counsel referencing a 2013 DaVita awards  
28 dinner in which Dennis discussed the challenges of having small children. According to  
Dennis, the email from Gabrielle's counsel stated: "I always suspected there was another  
family. Now we have proof." Although it appears that Gabrielle should have known about  
Dennis' children, it does not appear to be disputed that Dennis did not personally provide  
Gabrielle with this information (or this admission) until the aforementioned Case Management  
Conference on February 3, 2015.

1  
2 Steiner ("Jennifer"). "I was trying to save family and try to accept that fact, but sorry  
3 I didn't grab more money, and so I didn't to go through what Gabriella was going  
4 through." Deposition: 57: 5-8. Ironically, Nadya personally met Jennifer when Nadya  
5 showed up at a counselor's office where Dennis was engaged in counseling with Jennifer  
6 to work on their (Dennis and Jennifer's) relationship.  
7

8 (4) Jennifer - the other "other" woman  
9

10 During his extra-marital relationship with Nadya, Dennis started an extra-  
11 marital relationship with Jennifer. Dennis first met Jennifer when she interviewed with  
12 him for a position at DaVita. Their intimate relationship did not begin, however, until  
13 September 19, 2014, after Jennifer had left DaVita. As with his alleged concerns  
14 regarding any revelation of his relationship with Nadya, Dennis alleged that he worried  
15 about the exposure of his relationship with Jennifer in regards to how it might impact  
16 his employment. Dennis also testified that Jennifer was concerned about her husband  
17 and her children learning of her relationship with Dennis.  
18

19 Dennis sought to prevent, or at least limit, Jennifer's exposure to a deposition  
20 in this matter. He filed his Motion to Stay Service of Subpoena Duces Tecum and  
21 Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition  
22 of Jennifer Crute Steiner (Jun. 11, 2015). Therein, Dennis represented to the Court  
23 that Jennifer threatened to "report her relationship with Dennis to his superiors and  
24 seek to have him terminated . . . if she is subpoenaed for deposition." Affidavit of  
25 James J. Jimmerson, Esq., ¶ 15. Further, Dennis submitted that "the potential  
26 deposition testimony of Jennifer could result in loss of her employment" and "Jennifer's  
27  
28

1  
2 emotional response during her deposition could present a harm [to] Dennis." *Id.*, ¶ 16.

3 Finally, Dennis alleged that:

4 If Jennifer's family, including her husband, were to become aware of this  
5 relationship, by way of the service of the Notice of Deposition and  
6 Subpoena upon Jennifer, it would have a disastrous effect on her marriage  
7 and her minor children. . . . That service of the same could have a  
8 catastrophic effect on Dennis' gainful employment, which has provided  
9 not only Dennis, but also Gabrielle, with the above-average lifestyle to  
10 which they have become accustomed. . . . [S]ervice of the Notice of  
11 Deposition and Subpoena Duces Tecum upon Jennifer could destroy her  
marriage and devastate her minor children, as well as causing Dennis to  
be terminated from his employment, which would prove to be an  
unnecessary and undue burden for all parties.

12 *Id.* ¶¶ 18–20. Notwithstanding Dennis' representations<sup>30</sup> to the contrary (in an effort  
13 to prevent the deposition from taking place), Jennifer denied ever telling Dennis that  
14 a deposition would compromise her employment. Further, Jennifer denied that she  
15 expressed any concerns about her husband learning of their relationship. Finally,  
16 Jennifer denied that she threatened Dennis' employment with DaVita over the prospect  
17 of her deposition being taken. Instead, Jennifer simply expressed to Dennis that she  
18 was not interested in having her deposition taken. Thus, Dennis went to work to  
19 create a narrative to prevent Jennifer's deposition.<sup>31</sup> Ultimately, Dennis' request to  
20 prevent or to limit the deposition was denied, but a protocol was arranged to minimize  
21  
22  
23

24 <sup>30</sup>Dennis did not personally sign an Affidavit in support of his Motion to Stay Service  
25 of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting  
26 or Limiting the Deposition of Jennifer Crute Steiner (Jun. 11, 2015). Instead, the Motion was  
supported by an Affidavit signed by counsel on his behalf.

27 <sup>31</sup>Although her testimony was in deposition form, Jennifer's testimony appeared to be  
28 credible. To be clear, Jennifer did not testify as a "bitter ex-girlfriend." Rather, she  
acknowledged in her deposition that she still saw a future in her relationship with Dennis. In  
fact, they had spent time together during the week prior to her deposition and she and Dennis  
have had ongoing discussions about a possible engagement.

1  
2 Jennifer's exposure to any potential embarrassment (which did not appear to be a  
3 concern to Jennifer at any level).

4 Jennifer and Dennis frequently traveled together and, although Dennis did not  
5 gift her any money, he paid for the expenses associated with their trips. Their travel  
6 included trips on the DaVita jet, a luxury Gabrielle never enjoyed. Jennifer also  
7 testified about her understanding that Dennis had a ring made for her (intended as an  
8 engagement ring), but that he had not given it to her. Finally, Dennis also paid for  
9 Jennifer's legal fees associated with her deposition.  
10  
11

#### 12 (5) Summary of the Irretrievable Breakdown

13 Overall, it appears that, beginning in 2003, with Gabrielle tucked away at a  
14 relatively safe distance in Nevada, Dennis orchestrated a calculated plan to deceive and  
15 emotionally manipulate Gabrielle. As previously noted, it appears that the parties'  
16 marriage went through an irretrievable or irreconcilable breakdown beginning in 2004  
17 with the initiation of his secret affair with Nadya. Although Gabrielle may have  
18 sincerely believed that their relationship was not broken, Dennis' actions support a  
19 finding that their marriage was undergoing an irretrievable breakdown with the  
20 maintenance of his affair. As noted previously, Dennis' expenditure of community  
21 funds on a girlfriend and children of his affair were irreconcilable with the maintenance  
22 of the marital relationship.  
23  
24  
25

## 26 II. PROCEDURAL HISTORY

27 On December 13, 2013, Gabrielle filed her Complaint for Divorce. Nearly one  
28 year later, Dennis filed his Answer to Complaint for Divorce and Counterclaim (Nov.

1  
2 24, 2014), which was followed by Plaintiff's Reply to Counterclaim for Divorce (Dec.  
3 5, 2014). After receiving this case by way of Notice of Department Reassignment  
4 (Dec. 19, 2014),<sup>32</sup> this Court issued its Order Setting NRCP 16.2 Case Management  
5 Conference (Jan. 2, 2015). The Case Management Conference was scheduled for  
6 February 3, 2015, which was the first hearing held in this matter. Including the Case  
7 Management Conference, nine hearings were held before this Court *prior* to the  
8 commencement of trial.<sup>33</sup> Including the July 13, 2016 hearing, six additional hearings  
9 (comprised primarily of evidentiary hearings) have been held.  
10

11  
12 The hearings leading up to trial are summarized as follows:

13 (1) Case Management Conference on February 3, 2015:

14 At the initial Case Management Conference, Dennis<sup>34</sup> offered the following with  
15 respect to his approach to the case:  
16

17 Dennis fathered two children, twins, during this marriage with another  
18 woman and had maintained essentially a separate life that had not been  
19 disclosed to Mrs. Kogod until approximately May of last year, give or  
20 take. She may have known before, but I'm saying in terms of what we

21 <sup>32</sup>At the time this matter was filed in 2013, the case was originally assigned to  
22 Department C of the Eighth Judicial District Court. The matter was reassigned to Department  
23 G by way of a peremptory challenge. A second peremptory challenge led to the assignment of  
24 this matter to this Department. As is not uncommon in cases in which a peremptory challenge  
is filed, multiple hearings were held and significant time was spent adjudicating the issues.  
Such cases tend to be more complex and time consuming.

25 <sup>33</sup>Hearings *before this Court* were held on the following dates: February 3, 2015, March  
26 17, 2015, May 4, 2015, June 1, 2015, July 21, 2015, September 8, 2015, October 14, 2015,  
27 November 18, 2015, and February 17, 2016. Additional hearings were held before the  
Discovery Commissioner.

28 <sup>34</sup>This Court recognizes that Dennis was represented by different counsel at the initial  
four hearings. Regardless, his counsel of record at the time is his mouthpiece to the Court (as  
is Gabrielle's counsel).

1  
2 understand she knew. There is, therefore, going to be a claim for waste as  
3 an issue. . . . *We're going to take that issue away from her by providing an*  
4 *accounting, an estimate and an offer that will be more than the dollars*  
5 *spent, so that one-half of which will be awarded to Mrs. Kogod to at least*  
6 *remove the financial sting or insult of Dennis having this relationship.*  
Dennis is embarrassed by this certainly but he is not embarrassed about  
having two wonderful children, age seven.<sup>35</sup>

7 February 3, 2015 Video: 11:05 (emphasis added).

8 Although Gabrielle acknowledged that she suspected the existence of another  
9 family, she responded:

10 Mrs. Kogod didn't know about the fathering of two children until about  
11 30 seconds ago. . . . Though she suspected it because there were  
12 statements about it and there were things online about it, but that's when  
13 she found out or it was confirmed to her. Mr. Kogod never did that.

14 *Id.* at 11:09.

15 Both parties requested that this Court hold monthly status hearings on the case  
16 to keep the matter on track. This Court noted that it did not need to "wade" into the  
17 issue of when Gabrielle actually learned about Dennis' children. Although Dennis'  
18 expenditures on his separate family are an issue from an economic standpoint, this  
19 Court did not want the alleged shock of this information to interfere with the ability  
20 of the parties to evaluate the "numbers" associated with the division of assets and the  
21 issue of alimony.  
22  
23

24 . . .  
25 . . .  
26  
27 "Dennis' proclamation that he was "going to take that issue away from her by providing  
28 an accounting, an estimate, and an offer that will be more than the dollars spent" *may* have  
been conveyed as a moral obligation he owed to Gabrielle. As discussed herein, Dennis'  
responsibility to provide such an accounting was his legal obligation.

1  
2 (2) Continued Case Management Conference on March 17, 2015

3 Dennis reiterated that, on the issue of any community waste, he was in the  
4 "process of providing a detailed schedule of that and then we're going to make an offer  
5 to resolve that and take that issue off the table." March 17, 2015 Video: 11:34.  
6

7 Dennis Kogod is certainly, while errant in his behavior, also decent  
8 enough to say that *I'm pleased to make the appropriate recompense to at*  
9 *least financially assuage the insult that he has caused his wife for which*  
*he is apologetic and remorseful.*

10 *Id.* at 11:47 (emphasis added).

11 (3) Continued Case Management Conference on May 4, 2015

12 This Court reviewed the parties' complex litigation plans. Once again, both  
13 parties requested periodic hearings to monitor the progress of the case. Trial dates were  
14 scheduled, but Gabrielle requested that the trial be continued. This Court invited the  
15 involvement of experts at the periodic status hearings for the Court to gain an  
16 appreciation of where the parties were at and what issues remained outstanding. This  
17 Court noted:  
18  
19

20 A lot of this boils down to calculations and numbers. There may be  
21 perhaps some disagreements and I have to make the call in terms of a  
22 legal and factual determination as to whether or not something is  
23 construed as waste . . . To touch on that issue a bit, I know there was  
24 some discussion, you know, how you could construe money being spent  
25 on children as waste. Sounds like a misnomer. The bottom line for me  
26 is if there was money that was taken from the community, half of which  
belonged to the Plaintiff and used for a purpose that effectively did not  
benefit the marital community, that should be recaptured. But it is  
inherently a matter of calculating what that number is.

27 May 4, 2015 Video: 9:25.  
28

1  
2 Gabrielle identified a forensic accounting expert. Despite Dennis' assurances  
3 that he was going to take the lead on determining the amount of monies diverted from  
4 the marital community, Dennis had not yet designated an accounting expert. Dennis  
5 indicated that he was not certain that an expert would be necessary.  
6

7 This Court again noted its desire to diffuse the emotion of the case and  
8 reiterated that the case becomes essentially a "numbers game." It was clear to the  
9 Court that a forensic accounting would be beneficial to the Court. Although the  
10 existing law removed consideration of the "merits" of the parties, this Court did have  
11 the statutory authority to analyze and consider the money that was diverted from the  
12 marital community as part of the division of assets pursuant to NRS 125.150.  
13

14 (4) Status Hearing on June 1, 2015  
15

16 Dennis notified the Court that he was selling his yacht for \$1,050,000, less the  
17 commission. He also stated that he was buying a condominium in California for  
18 \$3,000,000. He also informed the Court that he was selling the Oak Pass property.  
19 This Court again reiterated that money spent on children that were born of his secret  
20 affair would be considered waste. At the same time, this Court noted that it did not  
21 intend to scrutinize "lifestyle" issues (i.e., comparing the parties' spending practices)  
22 and that the Court was not inclined to micro-manage the spending of the parties. This  
23 Court offered:  
24  
25

26 I just want to be clear that . . . the time we spend at trial should really be  
27 confined to any disputes regarding those specific items that the parties do  
28 not [agree] constitutes [sic] dissipation or waste or spending money on  
this other relationship and these other children.



1  
2 \* \* \* \*

3 What I envision seeing is ultimately a . . . there are probably going to be  
4 certain items that are stipulated to. Mr. Kogod through Mr. Jimmerson  
5 has already represented that. That there's going to be an amount that is  
6 essentially paid to the Plaintiff to reimburse for amounts spent on  
7 children not of this marriage and on the girlfriend.

8 \* \* \* \*

9 The case law suggests that in doing so you look at when the marriage  
10 became irretrievably broken. This is a unique situation where the  
11 Plaintiff indicated some degree of surprise in learning about the  
12 relationship and even the existence of two children.

13 June 1, 2015 Video: 11:29, 11:37, and 11:40.

14 Despite claiming that Gabrielle was on a "fishing expedition," Dennis still had  
15 not retained a forensic accounting expert. Although Dennis had not retained an expert,  
16 this Court noted that it anticipated he would do so. This Court also anticipated seeing  
17 a "narrowed-down list" of expenditures in dispute. For the first time, this Court  
18 referenced the ability of either party to make an offer to allow entry of decree of  
19 divorce pursuant to NRS 125.141.

20 Dennis argued that there should be limits to the forensic accounting  
21 investigative excursion. In response, *and with the understanding and expectation that Dennis*  
22 *would pursue an accounting as he had promised*, this Court stated:  
23

24 I would not put that burden on the Defendant to answer that type of an  
25 interrogatory. That's not what I'm anticipating though. I expect, like I  
26 said, a refined list of . . . and I don't even see it being, you know, "What  
27 did you spend this \$150 or 500," that's not what we're getting into.

28 June 1, 2015 Video: 11:53.

1  
2 Gabrielle offered:

3 There might be a category of expenses if there's anything like that, but I  
4 even doubt that. Usually what we do in these cases, and again this is  
5 something that we've done many times, is we set an amount that's  
6 significant based on the financial resources of the parties. That's the type  
7 of list you're going to get.

8 *Id.*

9 In an effort to avoid spending time on every "nickel and dime" of the parties, but  
10 still under the impression that Dennis would do what he had originally promised (and  
11 was legally obligated) to do, this Court discussed the establishment of a "baseline"  
12 amount for forensic accounting purposes. In discussing such a "baseline" of  
13 expenditures, Gabrielle suggested that it was \$5,000, but clarified that there might be  
14 a "series of expenditures that are less than that" that Gabrielle was "developing." *Id.*  
15 at 11:54. Contrary to Dennis' claim, this Court did not indicate "that it was only  
16 concerned with expenditures in excess of \$5,000.00 per transaction." (Dennis' Brief 14)  
17 Nevertheless, this Court did express concern about scrutinizing every "nickel and  
18 dime." Further, these discussions were premised on the understanding that Dennis  
19 would be providing a thorough accounting as he had promised to do. This Court also  
20 drew a distinction between expenditures on Dennis' girlfriend(s) and children versus  
21 Dennis' family members. To this end, this Court directed that the analysis of  
22 expenditures should be separated by category between his girlfriend(s) and children and  
23 other family members.  
24  
25  
26  
27  
28

1  
2 (5) Status Hearing on July 21, 2015

3 Dennis argued that this Court should not lose sight of the overall size of the  
4 marital estate. Dennis pointed out that he believed that the amount of money spent  
5 on his girlfriend and children was a relatively small amount in comparison to the total  
6 value of the marital estate. Dennis still had not designated a forensic accounting  
7 expert. This Court again reiterated its philosophical distinction between expenditures  
8 on Dennis' girlfriend(s) as opposed to expenditures on other family members. Again  
9 encouraging the parties to utilize the ability to make an offer to allow entry of decree,  
10 this Court stated:  
11

12  
13 I think something for both sides to consider at some point . . .  
14 understanding the scope of the community estate that we're dealing with  
15 . . . it may behoove both sides to start making offers to allow entry of  
16 decree, offers of judgment if you will. . . I would expect with the counsel  
17 that are representing both clients that you're going to be making those  
18 offers.

19 July 21, 2015 Video: 11:35.

20 (6) Status Hearing on September 9, 2015

21 The parties stated that they had reached a stipulated settlement on the sale of  
22 the yacht. This Court also learned that Nadya might be pursuing support from Dennis  
23 in a legal action initiated in California. This Court once again inquired about whether  
24 there had been any offers to allow entry of decree. Neither party had made such an  
25 offer. This Court noted that it looked forward to "getting numbers" and to the parties  
26 exchanging the offers that this Court had now repeatedly encouraged.  
27

28 . . .

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
LAS VEGAS, NEVADA 89103

1  
2 (7) Status Hearing on October 14, 2015, and hearing on Dennis' Motion for  
3 an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for  
4 Failure to Comply with the Discovery Commissioners Recommendation  
5 Regarding Service of Jennifer Curte Steiner and for Attorney's Fees and  
6 Costs (Sep. 14, 2015)

7 At the parties' request, this Court rescheduled the trial from December 2015 to  
8 February 2016. Again, this Court inquired about whether any offers to allow entry of  
9 decree had been exchanged. Dennis responded that he was not yet in a position to  
10 make such an offer. This Court expressed that it behooved Dennis to make such an  
11 offer, noting that Dennis was in the best possible position to know what that number  
12 should be. The following exchange then took place:

13 The Court: In a case that is now two years old almost, I go back to  
14 what I said earlier: Mr. Kogod's a businessman, very  
15 successful and that's why I think at some point he's gotta  
16 be the one to make an offer to the Plaintiff.

17 Mr. Marks: Okay, that's fine, it would be very unusual in civil normal  
18 practice, but I'll tell him.

19 The Court: No, all I'm saying, no, the statutes are very clear. The  
20 statutes allow either party, and I would expect at the time  
21 of trial that *both parties* are going to come in with offers to  
22 allow entry of decree based on all of the information you've  
23 gathered because that's going to be your vehicle on both  
24 sides to ask me to award attorney's fees on your side.

25 September 9, 2015 Video: 11:47 (emphasis added).

26 (8) Hearing on November 18, 2015 on Plaintiff's Motion for Leave to File  
27 Amended Complaint (Oct. 13, 2015)

28 This Court denied Gabrielle's Motion for Leave to File Amended Complaint  
(Oct. 13, 2015). Although this Court recognized that tort claims may be plead, this  
Court did not find that such relief was appropriate at this juncture of the case (three

1  
2 months prior to the commencement of trial). Gabrielle's Motion for Leave to File  
3 Amended Complaint (Oct. 13, 2015) was filed well beyond the May 5, 2015 deadline  
4 originally imposed by this Court's Case and Trial Management Order (Mar. 17, 2015).  
5 *See Nutton v. Sunset Station, Inc.*, 131 Nev. Adv. Op. 34, 357 P.3d 966 (2015). If such  
6 an amendment had been allowed, either party would have been entitled to impanel a  
7 jury. Such relief would have increased the potential likelihood of yet another  
8 continuance of the trial (in a case that was nearly two years old). Further, this Court  
9 found that Gabrielle's claims for relief were adequately protected by existing statutes.  
10  
11

12 (9) Hearing on February 17, 2016 on Gabrielle's Motion for the Issuance of  
13 an Order to Show Cause Why Defendant Should Not Be Held in  
14 Contempt for His Multiple Violations of the Joint Preliminary  
15 Injunction; Plaintiff's Motion for an Order Limiting the Access and  
16 Payments from Community Accounts; Plaintiff's Motion for Sanctions,  
Attorney's Fees and Costs (Jan. 19, 2016) (hereinafter referred to as  
Gabrielle's "Contempt Motion")

17 Approximately one week prior to the commencement of trial, a hearing was held  
18 on Gabrielle's Contempt Motion. Dennis argued that Gabrielle's Contempt Motion  
19 failed to include a sufficient affidavit pursuant to *Awad v. Wright*, 106 Nev. 407, 794  
20 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe*  
21 *Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Dennis also argued that,  
22 notwithstanding Gabrielle's complaints about Dennis' spending, the marital estate  
23 continued to grow. This Court found that the provisions of the Joint Preliminary  
24 Injunction would be treated and enforced as a court order. EDCR 5.85(b). Gabrielle's  
25 Contempt Motion does indeed fail to include a sufficient affidavit from Gabrielle  
26 pursuant to *Awad*. Nevertheless, the remedy for this Court with regard to the issue of  
27  
28

RYCE G. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUVENILE JUSTICE, NEVADA 89101

1  
2 contempt is to allocate to Dennis those expenditures that Gabrielle has identified as  
3 part of the division of assets and to impose sanctions pursuant to EDCR 7.60. The  
4 analysis of such sanctions is discussed later in this Decree.

5  
6 One final time, this Court asked whether either party had made an offer to allow  
7 entry of decree pursuant to NRS 125.141. Each party again answered the Court's  
8 inquiry in the negative. After nine hearings, this Court was: (1) left to wonder  
9 whether the prior status hearings that the Court assented to setting had served any  
10 materially valuable purpose; and (2) exasperated that, notwithstanding this Court's  
11 repeated efforts to promote a resolution and to encourage the parties to rely on  
12 statutory provisions for the purpose of recovering attorney's fees, this Court's efforts  
13 were essentially ignored by both parties. Each party's failure to heed this Court's  
14 directive to make an offer pursuant to NRS 125.141 makes it highly unlikely that this  
15 Court will find or conclude in post-adjudicatory proceedings that either party is a  
16 "prevailing party" under the terms of this Decree.  
17  
18

19  
20 III. DIVISION OF ASSETS AND DEBTS

21 (A) NEVADA LAW RE: COMMUNITY PROPERTY

22 NRS 123.220 provides that:

23  
24 All property, other than that stated in NRS 123.130,<sup>36</sup> acquired after  
25 marriage by either husband or wife, or both, is community property  
26 unless otherwise provided by:

27  
28 <sup>36</sup>NRS 123.130 provides that all property of a spouse "owned by her [or him] before  
marriage; and that acquired by her [or him] afterwards by gift, bequest, devise, descent or by  
an award for personal injury damages, with the rents, issues and profits thereof, is her [or his]  
separate property."

- 1
- 2 1. An agreement in writing between the spouses.
- 3 2. A decree of separate maintenance issued by a court of
- 4 competent jurisdiction.
- 5 3. NRS 123.190.
- 6 4. A decree issued or agreement in writing entered pursuant to
- 7 NRS 123.259.

8 NRS 123.225 adds, in pertinent part, that "[t]he respective interests of the  
9 husband and wife in community property during continuance of the marriage relation  
10 are present, existing and equal interests, subject to the provisions of NRS 123.230."  
11 Consistent with these statutory provisions, the Nevada Supreme Court has declared  
12 that "the statutes clearly mandate that all property acquired by the parties until the  
13 formal dissolution of the marriage is community property." *Forrest v. Forrest*, 99 Nev.  
14 602, 607, 668 P.2d 275, 279 (1983). Thus, the physical separation of the parties does  
15 not terminate the marital community for purposes of property acquisition.

16 Further, NRS 123.230 provides, in pertinent part, as follows:

- 17 2. Neither spouse may make a gift of community property
- 18 without the express or implied consent of the other.
- 19 3. Neither spouse may sell, convey or encumber the
- 20 community real property unless both join in the execution of the deed or
- 21 other instrument by which the real property is sold, conveyed or
- 22 encumbered, and the deed or other instrument must be acknowledged by
- 23 both.
- 24 4. Neither spouse may purchase or contract to purchase
- 25 community real property unless both join in the transaction of purchase
- 26 or in the execution of the contract to purchase.
- 27 5. Neither spouse may create a security interest, other than a
- 28 purchase-money security interest as defined in NRS 104.9103, in, or sell,
- community household goods, furnishings or appliances unless both join
- in executing the security agreement or contract of sale, if any.

1  
2 Finally, with respect to the division of community property, NRS 125.150(1)(b),  
3 provides that, in granting a divorce, the court:

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

8 (B) CIOFFI-KOGOD MARITAL BALANCE SHEET

9  
10 Attached hereto as Exhibit 1 is this Court's Marital Balance Sheet setting forth  
11 this Court's findings regarding the value of assets and debts listed therein. The Marital  
12 Balance Sheet also sets forth this Court's division of assets and debts pursuant to NRS  
13 125.150. For purposes of valuation and division, this Court used February 26, 2016  
14 (the final regular trial date) to define the end of the marital community, which was the  
15 date on which the Court orally pronounced the parties divorced.<sup>37</sup> With respect to the  
16 value of assets and debts and the division thereof, this Court makes the following  
17 additional findings and conclusions:  
18

19  
20 (1) The only assets to which the parties did not either stipulate to the value  
21 or where there is a material difference in value in their Closing Briefs are the following:

22 (a) Radiology Partners investment (Gabrielle's value: \$655,000;  
23 Dennis' value: \$150,000);

24 (b) The Oak Pass property (Gabrielle's value: \$6,400,000; Dennis'  
25 value: \$5,780,000);  
26  
27

28  
<sup>37</sup>Statements with updated account values were admitted into the record at the July 13,  
2016 hearing.



- 1  
2 (c) 2015 Ferrari automobile (Gabrielle's value of \$376,861.18;  
3 Dennis' value: \$180,000);  
4 (d) 2015 Bentley automobile (Gabrielle's value: \$255,000; Dennis'  
5 value: \$180,000); and  
6 (e) 2015 Bentley automobile (Gabrielle's value: \$205,000; Dennis'  
7 value: \$135,000).

8 (2) Each party's respective marital balance sheet identifies account values for  
9 various investment and retirement accounts. This Court notes that there are  
10 differences in the values of several UBS investment accounts. These differences,  
11 however, appear to be a function of updated values supplied by Dennis for the July 13,  
12 2016 hearing. In this regard, this Court accepted the higher/updated values supplied  
13 by Dennis as corroborated by the Supplemental Exhibits admitted into the record.  
14 Also, additional distributions from these investment accounts were made to both  
15 parties equally by stipulation. Such distributions necessarily altered the value of these  
16 accounts. Accordingly, this Court relied on the updated statements supplied by  
17 Dennis.  
18

19  
20 (3) With respect to Radiology Partners, this Court accepts the value of  
21 \$150,000. This value is consistent with the value set forth in the Anthem Report (p.  
22 17 and the attached marital balance sheet) and the value advocated by Dennis.<sup>38</sup>  
23

24  
25 <sup>38</sup>The record does not instill a high degree of confidence for the Court with respect to  
26 the value of Radiology Partners. As noted above, the Anthem Report references a value of  
27 \$150,000 for the investment. This value appears to be the amount of the original investment.  
28 The marital balance sheet attached to Gabrielle's Brief, however, values Radiology Partners at  
\$655,500 (with iChill valued at \$150,000). The marital balance sheet attached to Dennis'  
Brief requests that the investment in Radiology Partners be divided equally between the parties  
(which would obviate the need to ascribe a value to the investment). In contrast, Gabrielle has  
requested in prior iterations of her marital balance sheet that Dennis be assigned the value of

1  
2 (4) With respect to the Oak Pass property, this Court had the opportunity  
3 to review the testimony of the witnesses, including Mark Herman, Jennifer Bosco, and  
4 Veronica Garcia. This Court also has reviewed and considered the Appraisal Report  
5 of Marc Herman dated January 30, 2016 (Exhibit 5) and the SunWest Appraisal of  
6 Real Property dated March 7, 2016 (Exhibits 6 and VVVV). Mr. Herman valued the  
7 Oak Pass property at \$6,400,000, with a range of value (based on comparables after  
8 adjustments) of \$6,074,000 to \$6,601,400. In contrast, SunWest Appraisals valued  
9 the Oak Pass property at \$5,780,000, with a range of value (based on comparables after  
10 adjustments) of \$5,025,000 to \$6,440,500. In his Financial Disclosure Form (Feb. 16,  
11 2016), Dennis valued the Oak Pass property at \$6,250,000.

12  
13  
14 Based on the review of the evidence in the record, this Court finds that the fair  
15 market value of the Oak Pass property for purposes of this Decree is \$6,300,000.  
16

17 (5) With respect to Dennis' un-vested stock options/LTIPs/incentive benefit  
18 programs (hereinafter referred to as "incentive benefits") with DaVita, this Court  
19 adopts the "wait and see" approach. *Fondi v. Fondi*, 106 Nev. 856, 859, 802 P.2d 1264,  
20 1266 (1990). Dennis argues that he will be required "to continue working hard in  
21 order to receive any benefit from those grants" in support of his position that any  
22 incentive benefits should be confirmed to him as his sole and separate property.  
23  
24

25  
26  
27 Radiology Partners. (The marital balance sheet attached to Gabrielle's Brief does not contain  
28 a proposed division.) Although this Court prefers to disentangle the parties by allocating the  
asset to one party (with the value equalized through the division of other assets), this Court  
is open to a timely request to reconsider this allocation (but not as to the value of the  
investment) and to divide the investment equally between the parties.

1  
2 Dennis' Brief 13. To do so, however, would discount entirely Dennis' "hard work"  
3 during the existence of the marital community.

4 Application of the "time rule" formula spoken of in *Fondi* and *Gemma v. Gemma*,  
5 104 Nev. 473, 760 P.2d 772 (1988), values both Dennis' community (pre-divorce) and  
6 separate (post-divorce) efforts to the acquisition of the asset, with the Court retaining  
7 jurisdiction to "wait and see" whether extraordinary post-divorce efforts or  
8 "performance conditions" should be considered in the future division. Absent such a  
9 showing, and to the extent that Dennis' interest in any incentive benefits have not  
10 "vested" as of the date of divorce (i.e., February 26, 2016), the community interest  
11 should be calculated as a fractional interest based on the "grant" date of the asset, the  
12 date of divorce (meaning the date this Court pronounced the parties divorced), and the  
13 vesting date (or the date on which Dennis' interest is fully matured). The calculation  
14 should follow the "time rule" principles enunciated in *Gemma v. Gemma*, 105 Nev. 458,  
15 778 P.2d 429 (1989) and *Fondi v. Fondi*, 106 Nev. 856, 802 P.2d 1264 (1990). This  
16 Court should retain jurisdiction to "wait and see" the extent to which post-divorce  
17 "performance conditions" impact the value of the incentive benefits.

18 (6) With respect to vehicles, Dennis' Brief referenced multiple leased vehicles  
19 that are not referenced in Exhibit 1 as assets. Although this Court assigns no value to  
20 any leased vehicles, each party should be responsible for any liability associated with  
21 leased vehicles in their respective names. Each party's marital balance sheet references  
22 three vehicles with value: a 2015 Ferrari, a 2015 Bentley (12 cyl.), and a 2015 Bentley  
23 (8 cyl.). The 2015 Ferrari was sold and the proceeds have been divided equally

1  
2 between the parties. The discrepancies in the values of the 2015 Bentley (12 cyl.)  
3 (\$255,000 v. \$180,000) and the 2015 Bentley (8 cyl.) (\$205,000 v. \$135,000) are  
4 significant. This Court received limited evidence regarding the value of these vehicles.  
5

6 Although Gabrielle mused during her testimony about the possibility of receiving  
7 the vehicles as part of the division of assets, this Court was not persuaded that she  
8 sincerely desired to be awarded the vehicles. This Court is inclined to confirm both  
9 vehicles to Dennis as his sole and separate property at the values he has proposed.  
10 Nevertheless, this Court provides Gabrielle the option of receiving the vehicles at the  
11 corresponding values she placed on the vehicles. If Gabrielle so desires, her election  
12 must be made within 14 days of the entry of this Decree. The Marital Balance Sheet  
13 should be modified to insert the corresponding values, with the totals recalculated to  
14 effectuate an equal division.  
15  
16

17 (7) Apart from the UBS line of credit in the amount of \$412,723, each party  
18 should be responsible for the debt they each have incurred respectively. Such a result  
19 is based in part on the significant duration of the parties' separation. This Court  
20 presumes that the individual consumer debts incurred after the parties' separation  
21 benefitted each party individually and not the marital community as a whole.  
22 Accordingly, this Court finds that there is a compelling reason pursuant to NRS  
23 125.150 to assign to each party the consumer debts they each have incurred  
24 respectively without any offset in the division of assets.  
25  
26

27 (8) With respect to the division of furniture and personal property, neither  
28 party testified or argued that the other party was in possession of any such personalty

1  
2 that he/she desired to acquire. Further, the record is devoid of any value for such  
3 personalty except as noted below. The division of personalty excludes the confirmation  
4 to Dennis of the sapphire ring he acquired for Jennifer (which is identified separately  
5 in Exhibit I) and the artwork he purchased after the issuance of the Joint Preliminary  
6 Injunction (May 15, 2014) for his Wilshire residence. The amount spent by Dennis  
7 on said artwork is captured as part of the Anthem Report and is thus included as part  
8 of the division of assets.  
9

10  
11 (9) Dennis argues that his Chase Cigna Health Savings Account should not  
12 be included as an asset to be divided. Although it may not be a financial benefit that  
13 Gabrielle is able to access after the parties' divorce, the Health Savings Account  
14 nevertheless has value and should be included as an asset confirmed to Dennis.  
15

16 (10) Each party should receive one-half of any credit card/travel reward points.  
17 This Court retains jurisdiction to oversee the division of these assets.

18 (C) WASTE & COMPELLING REASONS FOR AN UNEQUAL DIVISION

19  
20 (1) Defining "Waste" Under Nevada Law

21 NRS 125.150 authorizes this Court to "make an unequal disposition of the  
22 community property in such proportions as it deems just if the court finds a compelling  
23 reason to do so and sets forth in writing the reasons for making the unequal  
24 disposition." The "waste" or "dissipation" of community assets has been considered  
25 as a "compelling reason" to "make an unequal disposition." One scholarly author has  
26 opined that: "The range of human behavior in the waste aspects of family law is so vast  
27  
28

1  
2 that a specific description of what may constitute 'waste' or 'compelling reasons' is  
3 impossible to set forth in either a statute or case rule." Gary R. Silverman, Esq., *I Spent*  
4 *The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19,  
5 29. (2011).<sup>39</sup> This is because a finding of waste depends on the "particular facts and  
6 circumstances surrounding the conduct" in each case. Erika Driskell, *Dissipation of*  
7 *Marital Assets and Preliminary Injunctions: A Preventive Approach to Safeguarding Marital*  
8 *Assets*, 20 J. Am. Acad. Matrim. Law 135, 142 (2006). For example, courts have found  
9 waste for excessive alcohol and drug related expenditures (*id.* at 143); destruction of  
10 property (J. Thomas Oldham, *Romance Without Finance Ain't Got No Chance: Development*  
11 *of the Doctrine of Dissipation in Equitable Distribution States*, 21 Am. Acad. Matrim. Law.  
12 501, 505 (2008)); reduction in fair market value of property (*In re Marriage of Hokanson*,  
13 68 Cal. App. 4th 987, 80 Cal. Rptr.2d. 699 (1998)); and even charitable donations (*In*  
14 *re Marriage of Cerven*, 317 Ill. App. 3d 895, 742 N.E.2d 343 (Ill. 2d. Dist. 2000)).

15  
16  
17  
18 Although the case law precedent regarding waste or dissipation in Nevada is  
19 limited, the Nevada Supreme Court has sanctioned waste or dissipation as "a  
20 compelling reason for making an unequal disposition of community property." *Lofgren*  
21 *v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996). In *Lofgren*, the Nevada Supreme  
22 Court held that:  
23  
24  
25

26  
27 <sup>39</sup>Mr. Silverman offered a general definition of "dissipation" or "waste" as "community  
28 property spent, conveyed, hidden or otherwise converted by a spouse that . . . compels the  
court in justice and equity to reinstate the property to the community balance sheet and then  
divide such property as the facts compel." Gary R. Silverman, *I Spent The Money on Whiskey,*  
*Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 19 (2011).

1  
2 if community property is lost, expended or destroyed through the  
3 intentional misconduct of one spouse, the court may consider such  
4 misconduct as a compelling reason for making an unequal disposition of  
5 community property and may appropriately augment the other spouse's  
6 share of the remaining community property.

7 *Lofgren*, 112 Nev. at 1283, 926 P.2d at 297.

8 In *Lofgren*, the Nevada Supreme Court affirmed the district court's ruling that  
9 Mr. Lofgren's financial misconduct provided a compelling reason for an unequal  
10 division of community property. *Id.* at 1283, 926 P.2d at 297. Specifically, the district  
11 court found that, during the pendency of the divorce action and in violation of the  
12 joint preliminary injunction, Mr. Lofgren had: transferred community funds to his  
13 father (about one third of which husband could not account for); used community  
14 funds for his own purposes (including improving and furnishing his home); and made  
15 unauthorized gifts of community funds to his children. *Id.* at 1283-1284, 297-298.

16 The Court reaffirmed the *Lofgren* holding in *Putterman v. Putterman*, 113 Nev.  
17 606, 939 P.2d 1047 (1997), noting that financial misconduct "in the form of one  
18 party's wasting or secreting assets during the divorce process . . . negligent loss or  
19 destruction of community property, unauthorized gifts of community property" may  
20 constitute compelling reasons for an unequal division. *Putterman*, 939 P.2d at 1048.  
21 In *Putterman*, the Nevada Supreme Court again affirmed the district court's unequal  
22 division of community property based on its "meticulous findings of fact which set  
23 forth numerous compelling reasons." 113 Nev. 606, 608, 939 P.2d 1047, 1048  
24  
25  
26  
27  
28

1  
2 (1997).<sup>40</sup> The district court found that Mr. Putterman had engaged in financial  
3 misconduct that included: his failure to account for his earnings or any financial  
4 matters "over which he had control;" his lies to the court about not having an income;  
5 and, after the parties had separated, his charging of "several thousand dollars" on credit  
6 cards that Mrs. Putterman repaid. *Id.* at 609, 939 P.2d at 1049.

7  
8 The *Putterman* case contains insightful language about the extent to which a  
9 court should scrutinize the parties' financial dealings. The Court made the following  
10 instructive comments:  
11

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

19 \* \* \* \*

20 It should be kept in mind that the secreting or wasting of  
21 community assets while divorce proceedings are pending is to be  
22 distinguished from *under contributing* or *over consuming* of community  
23 assets during the marriage. Obviously, when one party to a marriage  
24 contributes less to the community property than the other, this cannot,  
25 especially in an equal division state, entitle the other party to a  
26 retrospective accounting of expenditures made during the marriage or to  
27 entitlement to more than an equal share of the community property.  
28 Almost all marriages involve some disproportion in contribution or  
consumption of community property. *Such retrospective considerations are  
not and should not be relevant to community property allocation and do not present  
"compelling reasons" for an unequal disposition; whereas, hiding or wasting of*

"The unequal division in Mrs. Putterman's favor was "not excessive" and consisted of  
a country club membership and a portion of stock in a closely-held corporation which she was  
able to purchase because she was an employee of the corporation. *Id.*, 113 Nev. at 609-610,  
939 P.2d at 1049.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
45 VEGAS, NEVADA 89101



1  
2 *community assets or misappropriating community assets for personal gain may*  
3 *indeed provide compelling reasons for unequal disposition of community property.*

4 *Putterman*, 113 Nev. at 609, 939 P.2d at 1048-49 (emphasis added).

5 The Nevada Supreme Court has considered and found other forms of  
6 misconduct that may constitute a compelling reason for an unequal division of  
7 community assets. For example, in *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946  
8 P.2d 200 (1997), the Nevada Supreme Court held that "if spousal abuse or marital  
9 misconduct of one party has had an adverse economic impact on the other party, it  
10 may be considered by the district court in determining whether an unequal division of  
11 community property is warranted." 113 Nev. at 1190, 946 P.2d at 203 (1997).  
12 "Evidence of spousal abuse or marital misconduct" alone, however, is not a "compelling  
13 reason under NRS 125.150(1)(b) for making an unequal disposition of community  
14 property." *Id.* at 1190, 946 P.2d at 203. The Nevada Supreme Court explained its  
15 holding by reference to the 1993 amendment to NRS 125.150(1)(b):  
16  
17  
18

19 In 1993, the legislature amended NRS 125.150(1)(b) to provide for an  
20 equal division of community property, rather than an equitable division.  
21 It appears that in amending NRS 125.150(1)(b), the legislature wanted  
22 to ensure that Nevada would remain a no-fault divorce state. Prior to the  
23 amendment, the district court could consider the "respective merits of the  
24 parties" in making a "just and equitable" disposition of the parties'  
25 community property. In amending NRS 125.150(1)(b), the legislature  
26 provided that the district court shall make an equal disposition of the  
27 community property, unless the court finds a "compelling reason" to  
28 make an unequal division. The legislature, however, did not define the  
"compelling reasons" exception to equal division.

*Id.* at 1189-1190, 946 P.2d at 203.

1  
2 In *Wheeler*, the district court found, based on its admission of photographs  
3 depicting numerous bruises on Ms. Upton-Wheeler allegedly inflicted by Mr. Wheeler,  
4 that an abusive relationship existed between the parties in which she "suffered from  
5 [Mr. Wheeler's] conduct" and that therefore a compelling reason existed to make an  
6 unequal division of community property in her favor. *Id.* at 1186-1187, 946 P.2d at  
7 201. However, to the extent that the district court simply (and improperly) relied on  
8 the spousal abuse alone instead of properly relying on the "adverse economic impact"  
9 of the spousal abuse upon Ms. Upton-Wheeler "which would warrant an unequal  
10 distribution of the community property," the Nevada Supreme Court reversed and  
11 remanded for further proceedings. *Id.* at 1190, 946 P.2d at 203.

14 In *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015), the district court  
15 found that there was a compelling reason for an unequal division of community  
16 property.<sup>41</sup> Approximately four years after the parties married, and approximately nine  
17 years prior to the parties' divorce, Mr. Maldonado was convicted of sexually abusing  
18 Ms. Robles' daughters from another relationship. The district court found that Mr.  
19 Maldonado's:  
20  
21

22 misconduct had a continuing economic impact on Robles due to the need  
23 for past and future counseling to address trauma resulting from his sexual  
24 crimes against her daughters. The record further reflects that she  
25 incurred lost wages and expense when she was requested to appear at  
26 Maldonado's numerous criminal proceedings, that the trauma resulted in  
27 medical bills for a hospitalization and medications, and that she was  
28 required to move because the molestation had occurred in their residence.

41 Notably, the parties did not have any community property to divide but the district court nonetheless found that a compelling reason for an unequal division (of nothing) existed.

1  
2 *Id.* at 3. On Mr. Maldonado's appeal, the Nevada Supreme Court affirmed the district  
3 court, stating: "Based on the record evidence and *Wheeler*, we conclude that the district  
4 court did not abuse its discretion by finding a compelling reason to make an unequal  
5 distribution of property." *Id.*  
6

7 In summary, Nevada recognizes that community property may be divided  
8 unequally between the parties if the court finds that one spouse has engaged in: (1)  
9 community waste (i.e. intentional financial misconduct per *Lofgren v. Lofgren*, 112 Nev.  
10 1282, 926 P.2d 296 (1996)); (2) negligent financial misconduct (i.e., unauthorized  
11 gifts and losses occasioned by marriage and its breakup per *Putterman v. Putterman*, 113  
12 Nev. 606, 939 P.2d 1047 (1997)); (3) marital misconduct that resulted in adverse  
13 economic impact (i.e., spousal abuse or marital misconduct that resulted in adverse  
14 economic impact per *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997));  
15 or (4) criminal marital misconduct that resulted in adverse economic impact per  
16 *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015).  
17  
18

19 (a) Timing: When Does "Waste" Start?  
20

21 *Lofgren* and *Putterman* shed some indirect light on the timing of when a court  
22 should consider expenditures as an incident of community waste. In *Lofgren*, Mr.  
23 Lofgren's community waste occurred after the commencement of the divorce  
24 proceeding and in violation of a joint preliminary injunction. 112 Nev. 1282, 1283,  
25 926 P.2d 296, 297 (1996). In *Putterman*, Mr. Putterman's community waste occurred  
26 after the commencement of the divorce proceeding and "after separation" from Ms.  
27 Putterman. 113 Nev. 606, 609, 939 P.2d 1047, 1049 (1997). Taken together, the  
28

1  
2 Nevada Supreme Court has implicitly held that waste can occur as early as the date of  
3 the parties' separation. This Court concludes, however, that this direction from the  
4 Nevada Supreme Court is not limiting language that was intended to preclude an  
5 earlier date for a court to consider conduct that constitutes "waste." Guidance from  
6 other jurisdictions regarding the timing of "waste" or "dissipation" is instructive.

7  
8 Generally, case law from other jurisdictions suggests that a finding of waste  
9 occurs only after an irretrievable or "irreconcilable breakdown" of the marriage. For  
10 example, in *Barriger v. Barriger*, 514 S.W.2d 114 (Ky. Ct. App. 1974), the Court of  
11 Appeals of Kentucky Court reimbursed the community unaccounted funds spent by  
12 husband on gambling and "any good looking broad that comes by." In so doing, the  
13 court noted that dissipation or waste exists when one spouse utilizes community  
14 property for his or her own benefit for a purpose unrelated to the marriage at a time  
15 when the marriage is undergoing an irreconcilable breakdown. *Id.* at 514 S.W.2d at  
16 115. Further, in *In Re Marriage of Severen*, 228 Ill. App.3d 820, 593 N.E.2d 747  
17 (1992), an Illinois appellate court found that "dissipation refers to 'the use of marital  
18 property for the sole benefit of one of the spouses for a purpose unrelated to the  
19 marriage at a time that the marriage is undergoing an irreconcilable breakdown.'" 228 Ill.  
20 App.3d at 824, 593 N.E.2d at 750, quoting *In re Marriage of O'Neill*, 138 Ill.2d 487,  
21 563 N.E.2d 494 (1990).

22  
23 Scholarly authors have opined that, in a community property state, waste can  
24 occur at any time during the marriage. "No community property state appears to have  
25 developed a marital breakdown requirement, probably because of the fact that a  
26  
27  
28

1  
2 dissipation of community property even prior to marital breakdown is still an  
3 interference with a present ownership interest of the other spouse." Lewis Becker,  
4 *Conduct of a Spouse That Dissipates Property Available for Equitable Property Distribution: A*  
5 *Suggested Analysis*, 52 Ohio St. L. J. 95, 108, 123 (1991).  
6

7 Notwithstanding this scholarly discussion that "waste" can occur during periods  
8 of "marital bliss," this Court concludes that, if reasonably possible, the more sound  
9 approach is to determine when the marriage is undergoing an "irretrievable" or  
10 "irreconcilable" breakdown as a "line of demarcation" for the Court's analysis of waste.  
11 In this regard, this Court should be less inclined to scrutinize, second-guess, or micro-  
12 manage the financial affairs of spouses living in relative harmony. Rather, a court  
13 should presume that financial decisions made by parties living in marital harmony are  
14 not waste. To conclude otherwise would encourage "retrospective accountings" that  
15 the *Putterman* Court warned against and invite an audit in virtually every divorce case  
16 of all financial decisions from the moment the couple declared "I do." Rather, the  
17 Court should apply greater scrutiny to the parties' financial affairs after the irretrievable  
18 or irreconcilable breakdown has started.  
19  
20  
21

22 Dennis acknowledges that "[o]nce the marriage begins to undergo an  
23 irreconcilable breakdown, courts have recognized that parties might not be looking out  
24 for their spouse's best interest and, in fact, may try to harm their spouse financially."  
25 Defendant's Brief 19. Dennis argues that this "period ends as soon as the court is  
26 involved because once the court is involved, the parties are able to seek judicial  
27 intervention regarding these issues." *Id.* This Court concludes, however, that the  
28

1  
2 heightened scrutiny of the parties' financial activity does not cease upon the filing for  
3 divorce or once the "breakdown" has been recognized by both parties. (In other words,  
4 there is not a "green light" to start spending community funds without consequence  
5 once the relationship is deemed to have been "broken.") To the contrary, the financial  
6 practices of the parties should be scrutinized from the time of the "irreconcilable  
7 breakdown" until the divorce is finalized. Moreover, the very filing of the Complaint  
8 for Divorce (Dec. 13, 2103) and the Joint Preliminary Injunction (May 15, 2014)  
9 constitute taking judicial action.<sup>42</sup>  
10  
11

#### 12 (b) Burden of Proof

13 Although the burden of proof has not been addressed directly in Nevada case law  
14 precedent, both *Lofgren* and *Putterman* offer, at least indirectly, some guidance with  
15 respect to who has the burden to account for allegedly wasted community assets. For  
16 example, the Court in *Putterman* referenced the trial court's finding that the husband  
17 "had refused to account to either [wife] or to the court for any finances over which he  
18 had control, including separate property or earnings." 113 Nev. 606, 609, 939 P.2d  
19 1047, 1049. The Court concluded that "[t]he husband's financial misconduct in the  
20 form of his having refused to account to the court concerning 'earnings' and other  
21  
22  
23

24 <sup>42</sup>Dennis suggests that Gabrielle's inaction (including her failure to file more than two  
25 motions prior to trial) confirms at least tacit approval of his spending practices. Thus, while  
26 Dennis assured Gabrielle (and this Court) during the first two hearings in this case that he  
27 would spearhead an accounting and that he would compensate Gabrielle for his spending (i.e.,  
28 lulling her into an apparent false belief that he was pro-actively addressing the issue and that  
there was no need for any filings with the Court), he now criticizes her for accepting his  
promises and not running into court immediately. This appears to be a recurring pattern in  
the parties' relationship. Further, the suggestion that more than nine pre-trial hearings should  
have been held during the pendency of this case is not a welcome thought.

1  
2 financial matters 'over which he had control' and the husband's 'lying' to the court  
3 about his income both provide compelling reasons for unequal disposition." *Id.*  
4 (Emphasis added).

5  
6 Similarly, in *Lofgren*, the Court found that Mr. Lofgren's community waste  
7 totaled \$96,000, comprised of community funds that he either failed to account for or  
8 that he used for a non-marital purpose. 112 Nev. at 1284, 926 P.2d at 297-98. In  
9 summary, the Nevada Supreme Court has subtly held that the wasting spouse has the  
10 burden of accounting for alleged wasted community funds and showing that the funds  
11 in question were used for a marital purpose.

12  
13 Placing the burden on the wasting spouse is also consistent with Nevada law in  
14 the context of parties involved in a fiduciary relationship. "A fiduciary relationship . . .  
15 arises from the existence of the marriage itself. Thus precipitating a duty to disclose  
16 pertinent assets and factors relating to those assets." *Williams v. Waldman*, 108 Nev.  
17 466, 472, 836 P.2d 614, 618 (1992). See also Gary R. Silverman, Esq., *I Spent The*  
18 *Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-  
19 21 (2011). In Nevada, spouses are regarded as partners who owe each other fiduciary  
20 duties. *Id.* The Nevada Supreme Court has held that the burden of proof is on the  
21 party who violated the fiduciary duties owed to the other party. *Id.* at 21. "The most  
22 elementary conceptions of justice and public policy require that the wrongdoer shall  
23 bear the risk of the uncertainty which his own wrong has created." *Foley v. Morse &*  
24 *Mowbray*, 109 Nev. 116, 121, 848 P.2d 519, 520 (1993), quoting *Bigelow v. RKO Radio*  
25 *Pictures*, 327 U.S. 251, 265, 90 L.Ed. 652, 66 S.Ct. 574 (1946).

1  
2 In the majority of other states, the burden of proof is similarly established. Brett  
3 R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 557 (3d. ed., Thomson West  
4 2005).<sup>43</sup> First, the spouse alleging dissipation must establish a *prima facie* showing of  
5 the value of marital or community property that was spent. See *Brosick v. Brosick*, 974  
6 S.W.2d 498, 502 (Cl. App. Ky 1998). It is essential to establish the value of the  
7 dissipated property because the court "cannot determine the amount of the remedy  
8 without undue speculation." Turner, *Equitable Distribution of Property*, *supra*; see *Alsenz*  
9 *v. Alsenz*, 101 S.W.3d 648 (Tex. App. Houston 1st Dist. 2003) (although husband  
10 committed dissipation when he lost community funds while "day trading securities,"  
11 it was error for the court to "arbitrarily" award wife \$35,000 where the amount of loss  
12 had not been established by the evidence). Then, the burden of proof shifts to the  
13 spouse charged with dissipation to rebut the showing through presentation of evidence  
14 sufficient to account for the property at issue having been used for a marital purpose.  
15 *Brosick* at 502; *Gutierrez v. Gutierrez*, 193 Ariz. 343, 972 P.2d 676 (1998) (husband  
16 could not "explain with any specificity how he had spent" \$62,000 that he withdrew  
17 from the community retirement account). In *Morrison v. Morrison*, 713 S.W.2d 377  
18 (1986), a Texas appellate court similarly found that, "[b]ecause a trust relationship  
19 exists between husband and wife as to that community property controlled by each  
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25

26 <sup>43</sup>There are two minority rules. The first places the burden on the dissipating spouse  
27 to produce *prima facie* evidence that the lost asset was either beyond his or her control or that  
28 it was used for a marital purpose. Once produced, the non-dissipating spouse bears the burden  
of overcoming the evidence produced. The second places the "complete" burden of proof on  
the non-dissipating spouse. Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105 at  
559-560.



1 spouse, the burden of proof to show fairness in disposing of community assets is upon the disposing  
2 spouse. . . . Thus, once evidence of the expenditures of community funds was admitted,  
3 it was incumbent on David to justify the expenditures." 713 S.W.2d at 379 (emphasis  
4 added).  
5

### 6 7 (c) Evidentiary Standard

8 In many states, the spouse charged with dissipation must meet his/her burden  
9 of proof by "clear and convincing evidence."  
10

11 [A] mere summary denial of dissipation is clearly not sufficient to meet  
12 the burden. Rather, the spouse accused of dissipation must show specific  
13 evidence of the purpose for which the asset was spent. While there is no  
14 absolute requirement that the evidence be written or documentary,  
15 testimony alone is unlikely to meet the burden if there is any likelihood  
16 that the claimed purpose would have produced documents. Testimony  
17 is more likely to be accepted where the amount at issue is small, or where  
18 documentary evidence accounts for most of the questioned expenditures.

19 Brett R. Turner, *Equitable Distribution of Property* Vol. 2 §6.105, 557-558 (3d. ed.,  
20 Thomson West 2005). The rationale behind the majority approach "is access to  
21 evidence: in most cases, only the dissipating spouse will know how the asset came to  
22 be lost. If the complete burden of proof is on the innocent spouse, then the innocent  
23 spouse must not only prove the disappearance of the marital property, but also the  
24 precise way it disappeared or purpose for which it was spent – a burden which will  
25 often be impossible to meet." *Id.* at 559-60.

26 Similarly, in *In re Marriage of Severson*, 228 Ill.App.3d 820, 593 N.E.2d 747  
27 (1992), an Illinois Appellate Court held as follows:

28 [a] person charged with the dissipation is obligated to establish by clear  
and specific evidence how the funds were spent. General and vague statements

1  
2 that the funds were spent on marital expenses or to pay bills are  
3 inadequate to avoid a finding of dissipation. (Citations omitted).  
4 Moreover, an explanation given by a spouse charged with dissipation as  
5 to how funds were spent requires a trial court to determine her  
6 credibility. . . . A finding of dissipation is required where the charged  
7 party fails to explain specifically how the disputed funds were spent.  
8 (Citation omitted). An inadequate explanation has been found where the  
9 charged party merely testified that the money was spent "to live on and  
10 pay the bills" or for "his cost of living and his bills" and where the  
11 charged party produced no evidence. . . . In contrast, Claudia, as the  
12 charged party, provided a detailed accounting of how the funds were  
13 spent and testified that the figures were based on canceled checks, credit  
14 card statements, bills, receipts, and estimates for cash expenditures.

15  
16 228 Ill. App.3d at 825-26 (emphasis added).

17  
18 Guidance in Nevada is limited. However, there is authority for the proposition  
19 that the party who violated fiduciary duties owed to the other party must satisfy their  
20 burden of proof by "clear and convincing evidence." Gary R. Silverman, Esq., *I Spent*  
21 *The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19,  
22 20-21 (2011), citing *In re Tiffany Living Trust 2001*, 124 Nev. Adv. Op. 8 (2008).  
23 Further, it is persuasive that the "clear and convincing" evidentiary standard is similarly  
24 applicable to rebut presumptions relating to community property and gifts.  
25 Accordingly, this Court concludes that the evidentiary standard to be applied in this  
26 matter is that Dennis must meet his burden by clear and convincing evidence.

## 27 (2) Application to Dennis and Gabrielle's Divorce

28  
29 This Court concludes that, once Gabrielle established a *prima facie* case that: (1)  
30 community funds had been spent on non-community purposes; or (2) community  
31 funds were otherwise unaccounted, it was Dennis' burden to provide this Court with  
32 proof (by way of an accounting) that his expenditures did not constitute waste. In light

1  
2 of the fiduciary relationship of the parties, this Court concludes that such proof must  
3 be clear and convincing. Much of the discussion and debate between the expert  
4 witnesses and expert reports offered to the Court can be narrowed to the issue of the  
5 evidentiary burden. Dennis critiqued Gabrielle's expert's reports based on her failure  
6 to provide "proof" that community funds were "wasted" or spent on a non-community  
7 purpose. However, it was Dennis, and not Gabrielle, who had the burden to  
8 demonstrate that unaccounted community funds were not wasted or that funds spent  
9 for specific purposes should not be found to constitute waste.  
10  
11

12 This Court's analysis of alleged waste in this matter is not about comparing,  
13 scrutinizing or challenging the lifestyle expenditures claimed in the parties' respective  
14 financial disclosure forms. Rather, after giving credit to Dennis for spending  
15 community funds on those items (and corresponding amounts) that he claimed in his  
16 financial disclosure forms, the issue for this Court is twofold: (1) whether expenditures  
17 that have been clearly identified constitute waste; and (2) whether Dennis has provided  
18 a sufficient accounting for "unaccounted" expenditures. Ultimately, it was Dennis'  
19 legal burden to provide such an accounting and, at least early in the case, he  
20 acknowledged as much when he boldly proclaimed at the February 3, 2015 Case  
21 Management Conference that he was "going to take that issue away from her by  
22 providing an accounting." Just as he had given Gabrielle false hope that, through  
23 marital counseling, their marriage could be saved, he gave this Court false hope that he  
24 would provide "an estimate and an offer that will be more than the dollars spent, so  
25  
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28

1  
2 that one-half of which will be awarded to Mrs. Kogod to at least remove the financial  
3 sting or insult of Dennis' having this relationship."

4       This Court further concludes that the existence and analysis of waste by Dennis  
5 in regards to identifiable expenditures on Nadya and Dennis and Nadya's children  
6 begins in November 2004. Such a conclusion is based on this Court's finding that the  
7 irretrievable breakdown of the marriage began in 2004 with Dennis secretly spending  
8 money on a purpose that was irreconcilable with a harmonious marital relationship.  
9 In regards to unaccounted expenditures that have not been specifically identified as  
10 having been spent on Nadya, Dennis and Nadya's children, or Jennifer, this Court  
11 concludes that the analysis of waste by Dennis begins in March 2010. In this regard,  
12 Dennis' filing of his Complaint for Divorce (Mar. 10, 2010) in early 2010, and the  
13 parties "permanent" physical separation in 2010 reflect a permanency of the  
14 irretrievable breakdown of the marriage. The year 2010 also marks the period of time  
15 in which Gabrielle became aware of serious issues and problems in the parties' marriage  
16 which would give rise to heightened scrutiny by this Court as to all expenditures (and  
17 not just those expenditures traceable to a girlfriend and children of an affair).  
18  
19  
20  
21

22       As previously discussed, it is undisputed that Dennis initiated his extra-marital  
23 affair with Nadya no later than November 2004. This relationship, as well as at least  
24 one additional extra-marital affair (with Jennifer), continued through the filing of these  
25 divorce proceedings (with financial support extending through the date of the divorce  
26 proceedings). Thus, any expenditures traced directly to these affairs should be  
27 recaptured as part of the Court's consideration of NRS 125.150. This Court finds that  
28

1  
2 Dennis' maintenance of extra-marital affairs is inherently inimical to maintaining  
3 marital harmony and invites this Court's scrutiny as to these traceable expenditures  
4 that took place even during a time in which Gabrielle may not have perceived that the  
5 relationship was undergoing an irretrievable or irreconcilable breakdown. As in  
6 *Puterman*, Dennis failed in large part to account for his expenditures *despite repeated*  
7 *assurances to this Court that he would do so.*<sup>44</sup>  
8

9  
10 (3) Remedy for Waste/Dissipation

11 The majority of courts in equal division states and equitable division states  
12 appear to approach the remedy for waste or dissipation in the same way: "the court will  
13 deem the wrongfully dissipated assets to have been received by the offending party  
14 prior to the distribution." *Brosick v. Brosick*, 974 S.W.2d 498, 501 (1998). This  
15 essentially places the non-wasting spouse in the position he or she would have been in  
16 had the other spouse not wasted community assets. Lori D. Hall, *Dissipation of Marital*  
17 *Assets: How South Carolina and Other States Prevent and Remedy the Problem*, 10 S.C. Law  
18 41, 43 (1999). Indeed, the remedy "must bear some relation to the evidence  
19 presented" and must be based on the court's specific findings regarding the value or  
20 amount of waste or dissipation. *Brosick*, 974 S.W.2d at 501.  
21  
22  
23  
24  
25

26 "Dennis' failure to provide this Court with his own accounting is distinct from his  
27 participation in discovery. It is not disputed that Dennis produced thousands of pages of  
28 records in discovery in response to discovery requests. Despite his evidentiary burden to  
account for the monies reflected in these documents, he abdicated his responsibility to  
affirmatively account for his expenditures. Instead, he sat back and waited for the opportunity  
to critique and "poke holes" in Gabrielle's accounting.

1  
2 Under Nevada law, the statutory remedy of NRS 125.150 provides the  
3 mechanism by which a spouse is made whole through an unequal division of assets.  
4 Further, pursuant to *Lofgren*, this Court "may appropriately augment the other spouse's  
5 share of the remaining community property." 112 Nev. at 1283, 926 P.2d at 297.  
6 Based on this Court's review of the expert reports and testimony offered by both  
7 parties, this Court has included the equalizing amount in the Marital Balance Sheet  
8 attached hereto as Exhibit 1. The amount of waste to be attributed to Dennis based  
9 on the expert analysis discussed below totals \$4,087,863.  
10  
11

12 (4) Expert Analysis: Findings re Waste: \$4,087,863

13 NRS 50.275 provides that, "[i]f scientific, technical or other specialized  
14 knowledge will assist the trier of fact to understand the evidence or to determine a fact  
15 in issue, a witness qualified as an expert by special knowledge, skill, experience, training  
16 or education may testify to matters within the scope of such knowledge." Further,  
17 NRS 50.295 provides that "[t]estimony in the form of an opinion or inference  
18 otherwise admissible is not objectionable because it embraces an ultimate issue to be  
19 decided by the trier of fact."  
20  
21

22 Gabrielle and Dennis both offered expert accounting testimony that focused on  
23 Dennis' spending. There were limitations, however, on the forensic accounting  
24 endeavors, including the unavailability of records and information as a result of the  
25 passage of time and faded memory. Jennifer A. Allen and Joseph L. Leauanae of  
26 Anthem Forensics (Ms. Allen and Mr. Leauanae are sometimes referred to collectively  
27  
28

1  
2 as "Anthem Forensics") testified on Gabrielle's behalf, and Richard M. Teichner of  
3 Teichner Accounting Forensics & Valuations, PLLC, testified on Dennis' behalf.

4 Ms. Allen described Anthem Forensics' function as threefold: First, Anthem  
5 Forensics analyzed transaction activity of financial accounts in existence during the  
6 marriage to determine who benefitted from the account activity. The analysis included  
7 review of bank and credit card statements and additional supporting documentation  
8 that was made available to Anthem Forensics. Second, Anthem Forensics identified  
9 assets and values for purposes of developing a marital balance sheet. Finally, Anthem  
10 Forensics analyzed Dennis' income for purposes of the issue of spousal support.  
11

12  
13 Despite Dennis' assurances to this Court that he would be spearheading the  
14 forensic accounting of his spending, and despite his legal burden to demonstrate by  
15 clear and convincing evidence that his spending was not wasteful, Dennis did not offer  
16 to the Court an investigative forensic accounting report. Rather, Mr. Teichner  
17 reviewed and critiqued the reports from Anthem Forensics, but did not conduct his  
18 own independent accounting analysis. Mr. Teichner admitted that he accepted at face  
19 value Dennis' representations without further investigation or independent  
20 verification.<sup>45</sup>  
21

22  
23 The following Exhibits prepared by the experts involved in this matter were  
24 admitted into the record and reviewed by this Court: Index of documents in support  
25

26  
27 <sup>45</sup>Anthem Forensics opined: "Teichner has simply relied upon Dennis' representations  
28 and has not obtained supporting documentation even though his client has more access to this  
information than does Anthem. It is our opinion that the unsubstantiated regurgitation of  
Dennis' opinions may not constitute, nor require, the provision of expert testimony." Exhibit  
64, p. 8.

1  
2 of Spreadsheets in Anthem Forensic's Reports (Exhibit 55); Anthem Forensics' Expert  
3 Witness Report dated November 17, 2015 (Exhibit 56); Anthem Forensics  
4 Supplemental Expert Witness Report dated December 15, 2015 (hereinafter referred  
5 to as the "Anthem Report") (Exhibit 57); Anthem Forensics' Supporting Documents  
6 for facts set forth in Supplemental Expert Report dated December 15, 2015 (Exhibit  
7 58); Email from Joe Leauanae to Daniel Marks, Esq., dated February 9, 2016 (Exhibit  
8 59); Auto Related Exhibits listed on Exhibit 6 (Exhibit 60); Transactions that comprise  
9 the "adjusted" column to Exhibit 6 (Exhibit 61); Withdrawals - Gabrielle Kogod  
10 (Exhibit 62); Teichner Accounting Forensics & Valuations, PLLC Rebuttal Expert  
11 Report dated January 25, 2016 (hereinafter referred to as the "Teichner Report")  
12 (Exhibit D); Anthem Forensics' Response to Rebuttal Report dated February 5, 2016  
13 (hereinafter referred to as the "Anthem Response Report") (Exhibit 64); Anthem  
14 Forensics' Supporting Documentation for facts set forth in the February 5, 2016  
15 Report (Exhibit 65); and Teichner Accounting Forensics & Valuations, PLLC  
16 Surrebuttal Expert Report dated February 15, 2016 (Exhibit F). This Court also  
17 reviewed additional summaries prepared such as Exhibit 72 (spreadsheet re expenses  
18 for Khapsalis children from May 2014), Exhibit 73 (spreadsheet showing outflows  
19 greater than \$10,000 since date of Anthem Report), Exhibit 75 (spreadsheet showing  
20 payments to or on behalf of Dennis' family members since May 2014), and Exhibit 76  
21 (spreadsheet showing payments to Jennifer since September 2014).

22  
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26  
27 With respect to their analysis of financial transactions and spending/account  
28 activity, Anthem Forensics examined more than 27,200 transactions. Anthem Report.



1  
2 8. Anthem Forensics defined the "relevant period" of time of their examination as  
3 covering January 2004 through the present, *Id.* at 7. However, Anthem Forensics did  
4 not receive account statements prior to March 2008. *Id.* Thus, some elements of waste  
5 that pre-date March 2008 were not discoverable and excluded from the analysis.  
6

7 The Anthem Report organized Dennis' spending and transaction activity into  
8 various categories or "buckets" of expenses. Specifically, these "buckets" were  
9 organized as follows: (1) expenses traceable to Nadya and her and Dennis' twin  
10 daughters; (2) expenses traceable to Jennifer; (3) expenses traceable to Dennis' yacht  
11 purchases; (4) expenses "not elsewhere classified;" (5) expenses traceable to Dennis'  
12 family members; and (6) the opportunity cost of potential community waste.<sup>46</sup> The  
13 categorization and calculation of expenditures was also based on information Dennis  
14 offered by way of his deposition testimony and his sworn representations in his  
15 financial disclosure forms filed with the Court. Notwithstanding these classifications,  
16 Ms. Allen reiterated that whether particular expenditures constituted "waste" was to  
17 be determined by the trier of fact. Similarly, the Anthem Report provides that "[w]hile  
18 we have endeavored to analyze potential community waste, the ultimate  
19 characterization of the transactions identified in this section will need to be resolved  
20 by the trier of fact." *Id.* at 8.  
21  
22  
23  
24

25 In stark contrast with his admissions at the initial Case Management  
26 Conference, Dennis argued that, because there has been no diminution in value of the  
27

28  

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46 Although items (5) and (6) were treated separately in the Anthem Report and not necessarily segregated into "buckets," the Court analyzes these categories in this section.

1  
2 marital estate, the Court should not entertain any reimbursement to Gabrielle for  
3 waste. Dennis argued that both *Putterman* and *Lofgren* involved factual scenarios where  
4 the marital estate diminished in value as a result of the spending of one spouse. In the  
5 instant matter, it is undisputed that, not only did the marital estate *not* diminish in  
6 value from 2004 through the divorce action, but the marital community increased in  
7 value exponentially. Dennis also challenged Anthem Forensics reliance on labels to  
8 quantify alleged "waste." Although Mr. Teichner was critical of the labeling of  
9 expenditures in the Anthem Report, he nevertheless opined that "Dennis should have  
10 had the freedom to spend a relatively small percentage of his sizable annual  
11 compensation on discretionary expenditures, as should anyone else." Teichner Report  
12  
13 3. In response to a query about "[w]hat is the amount of money somebody can spend  
14 on a girlfriend without it being community waste?," Mr. Teichner testified:  
15  
16

17 Well, I don't think there's any threshold amount. . . You've got to take  
18 in context as to whether those expenditures would have been made  
19 otherwise. You got to take into account how much was expended, what  
20 the person's earnings were, whether or not that person is living, is apart  
21 from their normal spouse and for how long. . . You've gotta take the  
22 expenditures in context and then say, what's reasonable? Are these living  
23 expenses expenditures that Mr. Kogod would have spent anyway had he  
24 not had a girlfriend. . . Or are they a little bit more? And, if they're a  
25 little bit more, then still is he dissipating the marital estate by doing this  
26 while his income is going up, while his net worth is going up. I think you  
27 have to take this all into context.  
28

\* \* \* \*

26 Again, . . . you've gotta take everything into context. If he's living apart  
27 from his wife, he's got his own life, she's got . . . the wife has her own life.  
28 Yes, *I think you're entitled to go out and have friends, have girlfriends, you  
know, have some entertainment enjoyment in your life.*

1  
2 February 26, 2016 Video: 14:04; 14:10 (emphasis added)

3 As a preliminary observation, the analysis of the Anthem Report does not appear  
4 to quantify the parties' expenditures in a comparative analysis. Indeed, the issue of  
5 waste is not necessarily a matter of equalizing or even comparing the amount of  
6 expenditures by each party. In fact, over the span of their analysis (and relying on each  
7 party's respective financial disclosure forms), Ms. Allen testified that Dennis would  
8 have spent \$2.4 million, compared to \$1.8 million spent by Gabrielle. February 26,  
9 2016 Video: 9:20. This difference is of no consequence to the Court and equality of  
10 spending is not determinative of whether a compelling reason exists to unequally divide  
11 existing community assets. To engage in such an analysis would contravene the  
12 directives of *Putterman* by getting caught-up in the "over consumption" of one party or  
13 the "under contribution" of the other party. 113 Nev. at 606, 939 P.2d at 1048-49.  
14

15  
16  
17 Apart from not focusing on a comparison of each party's relative expenditures,  
18 it also does not appear that the Anthem Report questioned or critiqued the amount  
19 spent on the categories identified in either party's financial disclosure forms. Ms. Allen  
20 testified that Anthem Forensics accepted as reasonable Dennis' expense claims on his  
21 financial disclosure forms (hereinafter generically referred to as "FDFs").<sup>47</sup> Indeed, it  
22  
23  
24

25 <sup>47</sup>The parties' Financial Disclosure Forms admitted into the record include: Gabrielle's  
26 Financial Disclosure Form (Feb. 25, 2015) (Exhibit XX) (hereinafter referred to as Gabrielle's  
27 "2015 FDF"); Gabrielle's Financial Disclosure Form (Feb. 19, 2016) (Exhibit 1) (hereinafter  
28 referred to as Gabrielle's "2016 FDF"); Dennis' Financial Disclosure Form (Feb. 27, 2015)  
(Exhibit 4) (hereinafter referred to as Dennis' "February 2015 FDF"); Dennis' Financial  
Disclosure Form (May 29, 2015) (Exhibit 3) (hereinafter referred to as Dennis' "May 2015  
FDF"); and Dennis' Financial Disclosure Form (Feb. 16, 2016) (Exhibit 2) (hereinafter referred  
to as Dennis' "February 2016 FDF").

1  
2 is reasonable for this Court to expect that the expense amounts represented by each  
3 party in their FDFs are accurate (and that any amounts spent in excess thereof would  
4 require an accounting and explanation). The experts similarly should be able to rely<sup>48</sup>  
5 on said sworn financial declarations to establish the amount each party spends monthly  
6 on the expenditures listed therein.<sup>49</sup>  
7

8 Based on this Court's review of the evidence, including the reports submitted by  
9 the parties' respective experts, this Court finds that the total amount of waste  
10 committed by Dennis was \$4,087,863. Dennis failed to meet his burden by clear and  
11 convincing evidence (or even a preponderance of the evidence) that this amount was  
12 not wasted. In this regard, a compelling reason exists to divide the assets unequally by  
13 attributing to Dennis as part of his distribution of assets the sum of \$4,087,863. Thus,  
14  
15

16 <sup>48</sup>This Court recognizes that each party's FDF may not reflect actual expenditures  
17 throughout the marriage or even dating back to 2010. There is nothing in the record, however,  
18 that demonstrates that either party's legitimate and appropriate spending was higher prior to  
19 the commencement of the divorce (or in any prior year during the marriage). Taking into  
20 account the combined annual income of the parties prior to 2010, it appears unlikely that the  
21 parties' spending was as high as they each reported in their respective FDFs. Thus, reliance on  
22 current FDFs to calculate spending practices would tend to understate the level of wasteful  
23 spending by giving each party credit for more than he/she actually spent.

24 <sup>49</sup>At a minimum, "living expenses include all payments for food, clothing, housing,  
25 transportation, and medical costs incurred by the parties. Living expenses clearly do not  
26 include expenditures for the benefit of a paramour, or transactions which are legally or morally  
27 reprehensible." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 578, 581-582  
28 (3d. ed., Thomson West 2005). Where the parties have physically separated and in their own  
residences, they are each entitled to their "reasonable" living expenses. However, what is  
"reasonable" depends on the particular facts and circumstances in each case, taking into  
account the value of the marital estate, the marital standard of living, and the established  
pattern of expenditure. Erika Driskell, *Dissipation of Marital Assets and Preliminary Injunctions:  
A Preventive Approach to Safeguarding Marital Assets*, 20 J. Am. Acad. Matrim. Law 135, 144  
(2006). Thus, even discretionary expenditures consistent with the marital standard of living  
can be included as reasonable living expenses. "[T]he parties are not required to live Spartan  
lifestyles during separation." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105,  
580 (3d. ed., Thomson West 2005).

1  
2 for purposes of accounting and calculation, this amount should be included as an asset  
3 on Dennis' side of the marital balance sheet ledger. This amount is based on the  
4 discussion of the specific areas of waste/dissipation identified in the Anthem Report.  
5 With respect to the different "buckets" of alleged waste, this Court additionally finds  
6 as follows:  
7

8 (a) Nadya and Dennis/Nadya's Children: Total Waste: \$1,808,112  
9

10 Preliminarily, Dennis acknowledged that Gabrielle did not and would not have  
11 approved of spending any community funds on Nadya or their children. Thus,  
12 contrary to his argument, this Court *cannot* find that Gabrielle "tacitly agreed" to  
13 Dennis' spending. The Anthem Report details that a total of more than \$1.6 million  
14 of community funds were diverted from the marital community for the benefit and  
15 support of Nadya and Nadya and Dennis' children.  
16

17 The Anthem Report also provides that, based on Dennis' deposition testimony,  
18 he provided Nadya with approximately \$3,000 in cash each month. Thus, "we have  
19 estimated that Dennis provided Nadya with approximately \$279,000 from March 2008  
20 through November 2015." Anthem Report 11. As discussed below, this Court is  
21 attributing waste to Dennis from 2010 forward for monies not elsewhere classified  
22 (which includes a category for withdrawals and cash advances (Reference 123 of  
23 Exhibit 6 to Anthem Report)). Accordingly, and to avoid potential duplication with  
24 "withdrawal" and "cash advance" categories, this Court is not inclined to include the  
25 total amount as part of the waste calculation. Nevertheless, it is reasonable and  
26 appropriate to find that an additional \$72,000 was given to Nadya in cash from March  
27  
28

1  
2 2008 through February 2010 (the month preceding Dennis' filing of the initial  
3 Complaint for Divorce (Mar. 10, 2010). Such a consideration avoids potential  
4 duplication (as pre-2010 expenditures have been excluded from the monies not  
5 elsewhere classified) and is sufficiently certain based on the record so as to establish a  
6 *prima facie* showing of waste that Dennis has acknowledged.  
7

8 Pursuant to the Anthem Response Report, an additional \$54,934 in  
9 expenditures was discovered from additional account statements produced after the  
10 completion of the Anthem Report. This amount should be included as part of the total  
11 amount of funds spent on Nadya.<sup>50</sup> Combined with the \$1,681,178 set forth in  
12 Exhibit 2 to the Anthem Report, the expenditures total \$1,808,112.  
13

14 The Anthem Report summarizes the types of expenditures included as part of  
15 this total, with Exhibit 2 attached thereto setting forth the detail of these expenditures  
16 dating back to 2008. The Anthem Report noted that additional information is needed  
17 to "assess the amount of cash that was provided to Nadya." Anthem Report 10. The  
18 Anthem Report also notes that "missing source documentation was requested during  
19 the course of our engagement," but that additional documentation has not been  
20 received. Anthem Report 6-7. Thus, it appears that the amount identified by the  
21 Anthem Report may have understated the actual expenditures from the marital  
22 community that benefitted Nadya and the children.  
23  
24  
25

26  
27  
28 <sup>50</sup>It appears that some of these additional expenditures were for Jennifer's benefit  
(including Jennifer's legal fees of more than \$8,000). Whether it was for Nadya or Jennifer,  
it is the same analytically for this Court.

1  
2 Dennis complained that the Anthem Report failed to recognize that a portion  
3 of the grocery (or other) expenses listed under the Nadya/children category may have  
4 benefitted him (and therefore should be either excluded or reduced). Contrary to his  
5 claim, however, Ms. Allen testified that adjustments were in fact made based on the  
6 amount Dennis claimed for the same expenditure (e.g., grocery expenses) on his May  
7 2015 FDF. Further, it appears that this section of the report did not include  
8 allocations "for living expenses paid directly by Dennis such as utilities, groceries,  
9 property taxes, and costs related to the Overland apartment, the Edinburgh home, and  
10 the Oak Pass home. These costs are discussed later in this report." *Id.* 11. Finally, it  
11 is notable that Anthem Forensics had not received information regarding account  
12 activity/expenditures for Nadya for the period of time dating back to January 2004.  
13 Thus, it appears that the \$1,808,112 likely understates the amount spent on Nadya  
14 and the children.  
15

16  
17  
18 Mr. Teichner testified, and Dennis argued, that the money he spent on Nadya  
19 and the children would have been spent elsewhere and speculated that such other  
20 "hobby" would have been more costly financially to the marital community. Thus,  
21 independent of his challenge to the forensic tracing of these expenditures to Nadya and  
22 the children, Dennis submits that this spending should not even be considered or  
23 categorized as waste. In support of this argument, Dennis offered analysis of the  
24 relatively low percentage of expenditures on his Nadya "hobby" in comparison to his  
25 total income:  
26  
27  
28

1  
2 [The Anthem Report] assumes potential community waste on the premise  
3 that Dennis was not entitled to spend monies the way that he chose to  
4 do so. If there had not been expenditures by Dennis for Nadya and their  
5 children, for Jennifer, or for other items for which Anthem alleges  
6 [p]otential community waste, he may have spent the money elsewhere  
7 while living apart from Gabrielle. However Dennis chose to spend his  
8 money from 2004 through the date of [the Anthem Report] cannot be  
9 assumed to be potential community waste, especially in light of the  
10 amount of his spending in relation to his dramatically increasing annual  
11 income and due to the fact that the purpose of many of the expenditures  
12 in [the Anthem Report] are either mischaracterized or unknown.

13  
14 Teichner Report 3.

15  
16 This argument somewhat presupposes that this Court should recognize a wealth  
17 exception to the analysis of waste. In other words, Dennis could have and should have  
18 been allowed to spend community funds on any "hobby" or pursuit (including a  
19 girlfriend "hobby") based on the sheer size of the marital estate and amount of income  
20 he has generated. Alternatively, such an argument suggests that all spouses should have  
21 a similar percentage of their budget to spend on such things as girlfriends/boyfriends.  
22 In the context of this case, this Court cannot ratify or condone such a theory or  
23 argument. It is for a higher court to declare that community funds spent on a girlfriend  
24 and children born of a secret affair is not waste of the other spouse's present and  
25 existing share of those community funds.<sup>51</sup> The nature of the expenditure (i.e., is the  
26 expense item contrary to the maintenance of marital harmony?), is relevant to the

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29  
30 <sup>51</sup>A distinction should be drawn between expenditures on the support of children of  
31 another relationship born prior to marriage versus during marriage. Indeed, expenditures on  
32 children born prior to a marriage are inapposite to this analysis. Such a "pre-existing"  
33 condition necessarily requires the financial support of a parent and is not inherently inimical  
34 to a marriage. In contrast, carrying on a secret relationship that bore children is inherently  
35 inimical to the continued existence of a harmonious marital relationship.



1  
2 Court's determination of whether it is merely a "lifestyle" choice (i.e., a legitimate  
3 hobby) or "waste" that justifies an unequal division of assets. The notion that  
4 spending money on a girlfriend or boyfriend is somehow acceptable conduct and that  
5 this Court would "open the floodgates for these type of claims" (Dennis' Brief 30) by  
6 requiring reimbursement in some form is not a tenable argument.  
7

8 Dennis also pointed out that Gabrielle was free to spend money on any hobby  
9 or pursuit and that he never imposed any limitations on her spending or criticized her  
10 spending. Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was  
11 never restricted in her spending or her access to money. The record reflects, however,  
12 that Gabrielle did not spend extravagantly. To the contrary, she would inform Dennis  
13 of transactions as small as gifting a washer and dryer. *See* Exhibit 20 (October 21,  
14 2011 message from Gabrielle inquiring: "Jennifer needs a washer. Okay for her to have  
15 ours?"). This Court finds and concludes that Gabrielle's unrestrained access to and use  
16 of community funds does not overcome the finding and conclusion that Dennis'  
17 spending (both unaccounted and accounted) is a compelling reason to divide the  
18 community assets unequally between the parties.  
19  
20  
21

22 Dennis failed to demonstrate with credible evidence that the expenditures set  
23 forth on Exhibit 2 to the Anthem Report and Exhibit 2 to the Anthem Response  
24 Report were not diverted from the marital community and that the total amount  
25 reflected therein does not constitute marital waste. Therefore, this Court finds a  
26 compelling reason exists to unequally divide the community assets by attributing the  
27 sum of \$1,808,112 as part of Dennis' division of assets.  
28

1  
2 (b) Jennifer: Total Waste: \$45,100

3 The Anthem Report details that \$45,100 of community funds were diverted  
4 from the marital community for Jennifer's benefit. The Anthem Report summarizes  
5 the types of expenditures included as part of this total, with Exhibit 4 attached thereto  
6 setting forth the detail of these expenditures. The evidence also establishes that Dennis  
7 purchased a sapphire ring intended for Jennifer worth \$14,000. The record reflects  
8 that the sapphire ring remains in Dennis' possession.  
9

10  
11 Dennis failed to demonstrate with credible evidence that the \$45,100 amount  
12 was not diverted from the marital community. Therefore, this Court finds a compelling  
13 reason exists to unequally divide the community assets by attributing the sum of  
14 \$45,100 as part of Dennis' division of assets. Moreover, the sapphire ring is confirmed  
15 to Dennis as his sole and separate property, with a value of \$14,000.  
16

17 (c) Yacht: Total Waste: \$0.00

18 During the marriage, Dennis sold and purchased two yachts. First, he purchased  
19 a 2007 Cruiser yacht in 2012. He traded the Cruiser yacht for a Marquis yacht in June  
20 2014 (while these divorce proceedings were pending). Although the Marquis yacht was  
21 acquired in the name of Dennis' parents, it is undisputed that Dennis funded the entire  
22 purchase and his parents had no interest in the yacht. In July 2015, Dennis sold the  
23 Marquis yacht for \$990,000. Anthem Forensics determined that Dennis spent  
24 \$626,658 in excess of the sales proceeds on yacht-related expenses.  
25  
26  
27  
28

1  
2 Dennis testified that his purchase of the yachts was his pursuit of a hobby that  
3 replaced old hobbies that were no longer physically practical.<sup>52</sup> Although this Court  
4 recognizes that Dennis' newfound "hobby" was not disclosed to Gabrielle and it does  
5 not appear that she ever expressly consented to these expenditures, this Court finds  
6 that Dennis' yacht expenditures are the type of "over consumption" referenced in  
7 *Puttermann*, that does not necessarily constitute a compelling circumstance for an  
8 unequal division of assets. *Puttermann*, 939 P.2d at 1048-49. This finding takes into  
9 consideration the size of the marital estate (i.e., lifestyle considerations) and Dennis'  
10 argument that his spending on such a hobby did not cause a diminution in value of the  
11 marital estate. Combined with a finding that this type of expenditure is not necessarily  
12 inimical to the maintenance of a harmonious marital relationship, this Court finds that  
13 these expenditures do not provide the Court with a compelling reason to unequally  
14 divide the community property. Thus, this Court does not attribute any amount to  
15 Dennis as part of the division of assets.

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18  
19 (d) Family Expenditures: Total Waste: \$72,200  
20

21 During their marriage, the parties donated monies for the benefit of other family  
22 members. Most of these contributions, however, benefitted Dennis' family members.  
23 It appears that the donations or monies forwarded to Gabrielle's family members were  
24 limited primarily to small birthday gifts and contributions to expenses associated with  
25 ...  
26  
27

28  

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"Ironically, the parties' Lake Las Vegas home was located on the lake with a large dock.  
At no time, however, did the parties own a boat at Lake Las Vegas.

1  
2 property inherited by Gabrielle and her siblings. With respect to Dennis' family, the  
3 contributions to his family members included the following:

- 4       ○ The March 2013 purchase of the property located at 321 South San  
5       Vicente, Boulevard, Los Angeles, California (hereinafter referred to as the  
6       "San Vicente" property) where Dennis' parents reside. This property is  
7       listed as part of the division of community assets in this divorce. See  
8       Exhibit 1. (Dennis' parents testified that they believed the property  
9       would belong to Dennis upon their passing. Although his father signed  
10      a note for the property, he did not believe Dennis would require any  
11      payments and he has not, in fact, made any payments on the note.)
- 12      ○ Dennis has paid and continues to pay the property taxes and homeowners  
13      association dues (approximately \$600 per month according to Dennis'  
14      father) for the San Vicente property. Further, Dennis has paid and  
15      continues to pay for his parents' car insurance.
- 16      ○ For a period of time, Dennis contributed \$1,000 per month for the  
17      support of his parents.
- 18      ○ Dennis gave his father \$50,000 to contribute to a political campaign.
- 19      ○ Dennis purchased the property located at 434 South Canon Drive,  
20      Beverly Hills, California (hereinafter referred to as the "Canon Condo")  
21      for the benefit of his brother's family. The Canon Condo is also listed as  
22      a community asset in the divorce. See Exhibit 1.
- 23      ○ Dennis advanced money to his brother, Mitchell Kogod, to assist with the  
24      opening of Mitchell's restaurant. Dennis also paid attorney's fees on  
25      Mitchell's behalf. It is unclear, however, whether this amount has been  
26      repaid.

27       As noted above, it was not uncommon for Gabrielle to communicate with  
28      Dennis about all expenditures or "gifting" of even relatively small items of personal  
29      property. Further, although Gabrielle had the freedom to spend without limitation, she  
30      did not spend community funds either recklessly or without Dennis' prior knowledge.  
31      Dennis did not reciprocate. Such one-sided communication, however, was not

1  
2 uncommon throughout the marriage. In fact, Gabrielle complained on November 23,  
3 2010 that:

4       Our finances are what we've been contributing to and building together  
5 over the course of our marriage. My thought was that any decisions  
6 being made about what we – individually or jointly – would do with  
7 them would have been, at least discussed. . . . I'm asking that, before any  
8 more decisions be made, you do make me aware of them and that we  
9 work them out together.

10 Exhibit 23. On December 12, 2013, however, Gabrielle lamented:

11       And one of the saddest things is that, *throughout our marriage*, you've  
12 pretty much always done what you wanted to do, whether it was cars,  
13 cats, travel, moving and buying homes – whatever. I always wanted you  
14 to be happy and have what you wanted, way back to when we were just  
15 starting out. I don't know why, at some point you felt the need to start  
16 doing things without telling me, and it got to a point where that simply  
17 became your way of doing things.

18 *Id.* (emphasis added).

19       Notwithstanding the lack of communication by Dennis to Gabrielle about the  
20 assistance that he provided to his direct family members, this Court finds and  
21 concludes that, with exception to the specific expenditures discussed below, said  
22 expenditures should not receive the same level of scrutiny as those monies spent on  
23 non or new family members concealed from Gabrielle. Although it is undisputed that  
24 Gabrielle did not share a close or friendly relationship with Dennis' family, such family-  
25 related expenditures, even when not disclosed or agreed to, are not necessarily inimical  
26 to a harmonious marital relationship when viewed in the context of this marital estate.  
27 When questioned about Dennis' spending on his parents, Gabrielle acknowledged that  
28 such spending was not inappropriate, exclaiming, "they are his parents." Gabrielle

1  
2 qualified her testimony by emphasizing that these expenditures should be discussed  
3 and that "you come to a decision together." Nevertheless, Dennis' expenditures on  
4 family members was relatively long-standing and regular.

5  
6 Although a married couple may disagree about money spent on family members  
7 (and such disagreements may result in discord), such gifts standing alone should not  
8 be deemed dissipation or waste without examining the context of the expenditures,  
9 including consideration of the overall marital estate and implied consent under the  
10 facts and circumstances of this case. Ultimately, this Court does not find that, again  
11 with the exception of those items discussed below, such expenditures constitute a  
12 compelling reason to divide the community property unequally. Moreover, the assets  
13 acquired for the benefit of Dennis' family members are captured in the Marital Balance  
14 Sheet as community assets confirmed to Dennis with Gabrielle receiving her one-half  
15 interest as a result.

16  
17  
18 The foregoing findings are limited to those expenditures that benefitted direct  
19 family members, which this Court defines as Dennis' parents, Dennis' siblings and  
20 Dennis' children from his *prior* marriage. It appears that Dennis gifted community  
21 funds to an aunt totaling \$15,000 in August and September 2014. Exhibit 75. These  
22 gifts took place after the issuance of the Joint Preliminary Injunction (May 15, 2014).  
23  
24 Dennis failed to demonstrate by clear and convincing evidence that said \$15,000 is not  
25 waste of community assets or that this particular family member was the beneficiary  
26 of regular and routine gifts. Further, since May 2014, Dennis made what appear to be  
27 two non-routine large payments of \$3,600 each (in January and May 2015) to his  
28

1 father, Sheldon Kogod. These payments occurred after the initiation of these divorce  
2 proceedings and do not appear to be related to his parents' routine and regular support.  
3 Finally, the \$50,000 Dennis advanced to his father for a campaign contribution cannot  
4 be classified as an appropriate expenditure of community funds.  
5

6  
7 Dennis failed to demonstrate with credible evidence that the \$72,200 detailed  
8 above was not improperly diverted from the marital community. Therefore, this Court  
9 finds a compelling reason exists to unequally divide the community assets by  
10 attributing the sum of \$72,200 as part of Dennis' division of assets.  
11

12 (e) Amounts Not Elsewhere Classified: Total Waste: \$2,162,451

13 Anthem Forensics included as part of its analysis a category or "bucket" of  
14 expenditures not elsewhere classified in the Anthem Report. Anthem Forensics  
15 explained:  
16

17 While we have sought to identify potential community waste related to  
18 specific cost centers, the documentation that we have thus far received  
19 has prevented us from being able to precisely allocate other outflows  
20 between Dennis and non-community uses. As such, we have prepared a  
summary of outflows between Dennis and non-community uses.

21 Anthem Report 13.

22 Anthem Forensics aggregated the outflows by category and year in Exhibit 6 to  
23 the Anthem Report. For ease of reference, Exhibit 6 to the Anthem Report is attached  
24 hereto as this Court's Exhibit 2. Anthem Forensics then made adjustments to the  
25 amounts that included: (1) removing amounts that were already included in the marital  
26 balance sheet as part of the property division; (2) removing amounts already allocated  
27 elsewhere in the Anthem Report; (3) adjusting the amounts that Anthem Forensics  
28

1  
2 assumed "may have reasonably benefitted the community" (even though Dennis did  
3 not provide proof that such a community benefit existed);<sup>33</sup> and (4) adjusting amounts  
4 based on Dennis' representations in his May 2015 FDF and his deposition testimony  
5 of his monthly spending on a particular expense item.  
6

7 As previously noted, it appears Anthem Forensics accepted and relied on Dennis'  
8 representations regarding his monthly expenditures as he defined them in his May  
9 2015 FDF. Although Dennis and Mr. Teichner complained that Anthem Forensics  
10 somehow placed Dennis on an "allowance" or set limits on his expenditures, the record  
11 establishes that Anthem Forensics relied on Dennis' claimed expenses (or, in other  
12 words, Dennis himself defined his monthly "allowance" for each expenditure based on  
13 his sworn May 2015 FDF). After allocating or crediting certain categories with the  
14 amount of expenses claimed by Dennis in his May 2015 FDF, Anthem Forensics  
15 allocated the excess amount by category into "amounts not elsewhere classified."  
16 Anthem Forensics also offered that some of the entries could not be determined  
17 without additional information. Thus, having already given credit to Dennis of the  
18 amount he claimed as his monthly expense in his May 2015 FDF, the amounts  
19 reflected in Exhibit 6 to the Anthem Report (and attached hereto as this Court's  
20 Exhibit 2) appear to be the excess amounts for which information is lacking or Dennis  
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25

26 <sup>33</sup>Under Note 5 to Exhibit 6, Anthem Forensics gave Dennis the benefit of the doubt.  
27 In this regard, although Anthem Forensics lacked information to determine whether these  
28 expenditures benefitted the martial community, Anthem Forensics ultimately concluded that  
the expenditures *may have* benefitted the community. Therefore, these amounts were not  
included as excess expenditures not elsewhere classified despite the fact that Dennis failed to  
provide an accounting.



1  
2 has failed to otherwise justify. It was Dennis' burden to demonstrate that such  
3 unaccounted expenditures did not constitute waste.<sup>54</sup>

4 After making adjustments to the category totals, the Anthem Report identifies  
5 a total of \$3,611,035.84 in "non-community outflows not elsewhere classified." As  
6 noted above, this total is broken down into specific references in Exhibit 6 to the  
7 Anthem Report. In response thereto, the Teichner Report included the same exhibit  
8 with deletions (represented by a "D" in his Schedule 1) for those "expenditures for  
9 assets, investments, loan repayments and other items that should not be assumed by  
10 [Anthem Forensics] to be potential community waste." For ease of reference, Schedule  
11 1 to the Teichner Report is also included as part of this Court's Exhibit 2. This Court  
12 finds that sufficient evidence exists to make the following additional downward  
13 adjustments (organized by the corresponding "Reference number" in Exhibit 2):  
14  
15  
16

Reference number	Description/Category	Adjustment amount	Explanation
7	Auto Related - GMAC (Cadillac)	\$273,000.00	Associated with real property that is subject to division and is unrelated to an automobile (notwithstanding the confusion created at Dennis' deposition); some entries pre-date 2010.
17	Bank Fees: Cash Advantage	\$3,182.97	No <i>prima facie</i> showing that category of expenditures constitutes waste; some entries pre-date 2010.

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26 <sup>54</sup>Dennis also complained that Gabrielle scrutinized "nickel" and "dime" expenditures  
27 that would be impractical to account for. He cited to the discussion before this Court at a prior  
28 hearing (and noted above) about establishing a \$5,000 "baseline" amount for review of Dennis' spending. Considering the fact that Dennis abdicated his responsibility to account for his waste of community assets, this Court is not inclined to entertain argument about ignoring all expenditures below \$5,000 for purposes of determining waste.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. C  
LAS VEGAS, NEVADA 89101

Reference number	Description/ Category	Adjustment amount	Explanation
18	Bank Fees: Finance	\$7,337.72	No <i>prima facie</i> showing that category of expenditures constitutes waste; some entries pre-date 2010.
20	Bank Fees: Interest	\$17,669.60	No <i>prima facie</i> showing that category of expenditures constitutes waste; small entry pre-dates 2010.
21	Bank Fees: Loan interest	\$26,989.96	No <i>prima facie</i> showing that category of expenditures constitutes waste.
23	Capital Call – Mutual fund	\$25,000.00	Loss from investment; is not sufficient alone to constitute a compelling reason for an unequal division of assets.
68-74	Loan Payments: Bank of America: \$249,821.56; Chase: \$4,598.06; UBS: \$87,749.66; US Bank: \$22,146.96; Washington Mutual: \$91,961.20; Wells Fargo: \$13,245.25; LOC: \$124,121.04.	\$593,743.73	These loan payments appear to be associated with property that is part of the Marital Balance Sheet. Line of credit was used for investment purposes. These expenditures do not constitute a compelling reason for an unequal division of assets. Also, some entries pre-date 2010.
76	Markdale Corp.	\$7,300.00	Pre-dates 2010.
80	Need Cancelled Check	\$172,435.94	Pre-dates 2010.
95	Property Management	\$8,953.00	These payments are associated with property that is included in the Marital Balance Sheet. Accordingly, these expenditures do not constitute a compelling reason for an unequal division of assets.
TOTAL:		\$1,135,612.92	

This Court finds that the foregoing expenditures do not constitute a sufficiently compelling basis to divided the parties' assets unequally. In addition to these specific references set forth above, various categories of expenditures included expenditures that pre-date 2010. As discussed previously, *for purposes of evaluating amounts not elsewhere*

classified, this Court is not persuaded to include expenditures that pre-date 2010.<sup>55</sup>

Thus, the following additional adjustments (by reference number) should be included as part of the amounts not elsewhere classified:

- (26) "CC Payment – Black Card": \$615.25;
- (27) "CC Payment – BofA": \$56,133.39;
- (29) "CC Payment – CitiCards": \$40,781.95;
- (31) "Cellular – AT&T": \$4,771.82 (½ of pre-2010 expenditures consistent with adjustment reflected in Exhibit 2);
- (33) "Checks written to Cash": \$4,850.00;
- (43) "Dues & Subscriptions – Fitness (CA)": \$4,334.00;<sup>\*56</sup>
- (51) "Gas/Fuel": \$916.85;\*
- (54) "Groceries": \$2,757.21;\*
- (56) "Home related": \$1,547.00;
- (59) "Home related (CA)": \$12,427.66;
- (75) "Lodging": \$28,382.06;
- (76) "Meals and entertainment": \$25,213.41;
- (79) "Moving expenses": \$3,513.63;
- (82) "Payments to individuals": \$4,039.03;\*
- (104) "Shopping": \$23,948.66;\*
- (114) "Uncategorized": \$8,140.69;\*
- (123) "Withdrawals and cash advances": \$90,598.28.<sup>\*57</sup>

The foregoing additional adjustments total \$312,971, for a combined adjustment amount of \$1,448,584. Deducting \$1,448,584 from the total of amounts not elsewhere classified leaves a remaining total of \$2,162,451 in such expenditures not

<sup>55</sup>In part, some of these *unaccounted* pre-2010 expenditures fall into the "nickel and dime" category that this Court is not inclined to entertain as part of the waste analysis. Heightened scrutiny is more appropriate for such *unaccounted* expenditures beginning in 2010 when the marriage was indisputably broken and the parties were permanently separated.

<sup>56</sup>Those entries denoted above by an asterisk ("\*") were calculated by determining the percentage amount attributed to pre-2010 expenditures in relation to the total amount and then multiplied by the "Adjusted" amount. Thus, where an adjustment was already included as part of the "Adjusted" amount, the full amount was not credited to avoid duplicating the reduction. Instead, the applicable percentage amount was used.

<sup>57</sup>Part of this amount was recaptured by this Court by including \$72,000 as part of the cash given to Nadya from March 2008 through February 2010.

1 justified by Dennis. This Court finds sufficient justification in the record to conclude  
2 that the foregoing adjustments are appropriate in the context of the spending from the  
3 marital estate. However, with respect to the remaining \$2,162,451, this Court is  
4 unable to make a similar finding. Specifically, Dennis failed to meet his burden to  
5 show that \$2,162,451 was not "wasted" or that said amount was used for community  
6 purposes. Accordingly, this Court finds that a compelling reason exists to unequally  
7 divide the community assets by attributing the sum of \$2,162,451 as part of Dennis'  
8 division of assets.  
9

10  
11  
12 Notably, as part of the Teichner Report, Dennis argued for the elimination of  
13 the following itemized "References" (with the parenthetical description of those items  
14 not discussed above by this Court): 7, 9 (auto-related not elsewhere classified), 23, 57  
15 (home related - art (Wilshire apt.)), 64 (legal fees), 68, 69, 70, 71, 72, 73, 74, 79, 80,  
16 95, 114, and 122 (wire transfer - unknown) for total "eliminations" of \$1,768,251.69  
17 "Before Accounting for Elimination of Business Related and Normal Living Expenses."  
18 Many of the References to which Dennis objected have resulted in further adjustments  
19 from the total as set forth above. For those References that Dennis argued for removal,  
20 but have not been deducted or adjusted by this Court, Dennis failed to satisfy by clear  
21 and convincing evidence his burden to demonstrate that those unaccounted monies did  
22 not constitute waste. Moreover, some of the auto-related expenditures took place after  
23 the issuance of the Joint Preliminary Injunction and Dennis failed to meet his burden  
24 to justify said expenditures. Accordingly, there is a compelling reason to divide the  
25 assets unequally by the resulting amount of \$2,162,451.  
26  
27  
28

1  
2 (f) Opportunity Cost of Potential Community Waste

3 Gabrielle argued that she should be compensated for the opportunity cost "of  
4 foregone returns" associated with Dennis' use of community assets and income for  
5 purposes that did not benefit the marital community. Anthem Report 16. Further,  
6 Gabrielle also argued that she should be compensated for lost rental income for real  
7 property in which a family member or Nadya and the children resided. Although the  
8 Anthem Report did not identify a specific dollar amount of reimbursement, the  
9 Anthem Report cited Dennis' deposition testimony that the "targeted rate of return on  
10 his UBS accounts approximated 3.5 to 4.5 percent after taxes." *Id.*  
11

12  
13 This Court is not inclined to either find or conclude that, under the  
14 circumstances of this case, there is a compelling reason to divide the assets unequally  
15 on the basis of "foregone returns" associated with the diversion of community funds  
16 by Dennis. Independent of the speculative nature of evaluating such an opportunity  
17 cost, this Court takes into consideration the precipitous increase in the value of the  
18 marital estate during a period of time in which the marital relationship was irretrievably  
19 broken. Although this finding does not excuse the waste that this Court previously  
20 found Dennis to have committed, the fact that there was no diminution in the value  
21 of the marital estate is relevant to the Court's consideration of this issue raised by  
22 Gabrielle. Moreover, this Court similarly finds that potential lost rental income from  
23 real property in which either Dennis or a family member resided is not a sufficiently  
24 compelling reason for an unequal division of assets in this matter.  
25  
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27  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. 2  
45 VEGAS, NEVADA 89101

1  
2 In summary, this Court finds that a compelling reason exists to unequally divide  
3 the assets of the marital community pursuant to NRS 125.150 by attributing to Dennis  
4 the following amounts as part of the division of assets:

5  
6 ☐ Nadya and Dennis/Nadya's Children: \$1,808,112  
7 ☐ Jennifer: \$45,100  
8 ☐ Family Expenditures: \$72,200  
9 ☐ Amounts Not Elsewhere Classified: \$2,162,451

10 TOTAL: \$4,087,863

#### 11 IV. SANCTIONS

12 Gabrielle also seeks sanctions against Dennis for his violation of this Court's  
13 Joint Preliminary Injunction (May 15, 2014) and the terms of the parties' Stipulation  
14 and Order (Aug. 10, 2015). As noted previously, Gabrielle's request for contempt  
15 failed to include a sufficient affidavit from Gabrielle consistent with *Awad v. Wright*,  
16 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v.*  
17 *Rancho Santa Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Nevertheless,  
18 pursuant to EDCR 7.60,<sup>58</sup> this Court may consider sanctions against Dennis for his  
19 conduct.  
20  
21

22  
23 \*EDCR 7.60 provides, in relevant part, as follows:

24 (b) The court may, after notice and an opportunity to be heard,  
25 impose upon an attorney or a party any and all sanctions which may, under the  
26 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:

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

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

1  
2 With respect to Dennis' alleged violation of the Stipulation and Order (Aug. 10,  
3 2015), the terms thereof fail to provide this Court with an adequate basis to make  
4 findings of contempt (apart from the failure to include an appropriate *Awad* affidavit).  
5 The Stipulation and Order (Aug. 10, 2015) is devoid of any specific deadlines for the  
6 conduct required therein. Further, it appears from the record that the proceeds from  
7 the sale of the yacht have been preserved in the accounts being divided by this Court.  
8

9 This Court's Joint Preliminary Injunction (May 15, 2014) (hereinafter  
10 referenced as the "JPI") provides, in relevant part, as follows:  
11

12 YOU ARE HEREBY PROHIBITED AND RESTRAINED FROM:

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

19 The record reflects that, after the issuance of the JPI, Dennis spent more than  
20 \$10,000 on thirty-seven (37) individual transactions that totaled \$1,486,452. Exhibit  
21 73 (Examples of Outflows Greater than \$10,000 Since May 2014). These expenditures  
22 do not include his purchase of a yacht and his Wilshire residence (which have been  
23 captured in the Marital Balance Sheet attached hereto). These expenditures do not  
24 appear to qualify as the "necessities of life" or to have been made in "the *ordinary*  
25 course of business." Nevertheless, it appears that the amounts listed in Exhibit 73 are  
26 included in either the Anthem Report for purposes of accounting, or are part of the  
27 Marital Balance Sheet. This includes references in Exhibit 73 to categories contained  
28 in Exhibit 6 to the Anthem Report. Although these expenditures have been captured

1  
2 in the Anthem Report and included as part of this Court's analysis of community  
3 waste, each transaction violated the terms of the JPI. There is no wealth exception to  
4 the express terms of the JPI. This Court sanctions Dennis the sum of \$500.00 for each  
5 of the 39 violations itemized in Exhibit 73, for a total of \$19,500. Dennis should pay  
6 to Gabrielle the \$19,500 sanction within thirty (30) days of the entry of this Decree.  
7

8 This Court is not inclined to find that sanctions should be imposed for the  
9 expenditures detailed in Exhibit 72 (Nadya/Children-Related Outflows Since May  
10 2014), or Exhibit 75 (Spreadsheet showing payments to or on behalf of Dennis' Family  
11 Members since May 2014). Again, these expenditures are included in other sections  
12 of the Anthem Report and have been considered by the Court with respect to the issue  
13 of waste. Further, many of the expenditures listed in Exhibit 72 and Exhibit 75 were  
14 for relatively small amounts and were for ongoing living expenses that this Court would  
15 not expect would cease upon the initiation of the divorce. Although these expenditures  
16 are appropriate for consideration in evaluating Gabrielle's claim of waste, this Court  
17 does not find a sufficient basis to impose additional monetary sanctions against  
18 Dennis.  
19  
20  
21

22 V. ALIMONY

23 A. CONCLUSIONS OF LAW  
24

25 NRS 125.150 provides that, in granting a divorce, this Court "[m]ay award such  
26 alimony to the wife or to the husband, in a specified principal sum or as specified  
27 periodic payments, as appears just and equitable." NRS 125.150 further adds, in  
28 pertinent part, as follows:

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101



1  
2 5. In granting a divorce, the court may also set apart such  
3 portion of the husband's separate property for the wife's support, the  
4 wife's separate property for the husband's support or the separate  
5 property of either spouse for the support of their children as is deemed  
6 just and equitable.

7 \* \* \* \*

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

- 11 (a) The financial condition of each spouse;  
12 (b) The nature and value of the respective  
13 property of each spouse;  
14 (c) The contribution of each spouse to any  
15 property held by the spouses pursuant to NRS 123.030;  
16 (d) The duration of the marriage;  
17 (e) The income, earning capacity, age and health  
18 of each spouse;  
19 (f) The standard of living during the marriage;  
20 (g) The career before the marriage of the spouse  
21 who would receive the alimony;  
22 (h) The existence of specialized education or  
23 training or the level of marketable skills attained by each  
24 spouse during the marriage;  
25 (i) The contribution of either spouse as  
26 homemaker;  
27 (j) The award of property granted by the court in  
28 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.

10. In granting a divorce, the court shall consider the need to  
grant alimony to a spouse for the purpose of obtaining training or  
education relating to a job, career or profession. In addition to any other  
factors the court considers relevant in determining whether such alimony  
should be granted, the court shall consider:

- (a) Whether the spouse who would pay such  
alimony has obtained greater job skills or education during  
the marriage; and

1  
2 (b) Whether the spouse who would receive such  
3 alimony provided financial support while the other spouse  
4 obtained job skills or education.

5 (Emphasis added).

6 There have been a number of cases from the Nevada Supreme Court over the  
7 years that have discussed various factors to consider when determining the propriety  
8 of an award of spousal support. For the most part, these factors have been codified in  
9 NRS 125.150(9). However, these eleven statutory guidelines provide no guidance as  
10 to the relative weight to be applied to each factor or the measure of balancing these  
11 factors. Further, there is no formula to be applied by this Court in calculating or  
12 determining the propriety of awarding spousal support or the amount thereof. Rather,  
13 this Court weighs and balances the foregoing factors to adjudicate this issue.

14  
15 Scholarly discussion of these statutory guidelines is instructive, specifically  
16 including the Honorable David A. Hardy's *Nevada Alimony: An Important Policy in Need*  
17 *of a Coherent Policy Purpose*, 9 NEV. L. J. 325 (2009). To this end, the statutory factors  
18 support a conclusion that spousal support is not limited to a "need" based  
19 determination. Rather, there are three general categories or theories of support. First,  
20 need based support (looking at need and ability to pay). Second, support that is in the  
21 nature of compensation for economic losses as a result of the marriage and divorce  
22 (which includes support that is based on the subordination of a career by one spouse,  
23 support that is adjunct to property division where the payor spouse has developed a  
24 "career asset," and support that is based on a spouse's reliance on the existence of  
25  
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28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUDICIAL SERVICES, NEVADA 89101

1 marriage). Finally, support that is intended for welfare avoidance, or to prevent a  
2 spouse from becoming a public charge.

3  
4 The purpose of spousal support is not to equalize post-divorce incomes, but "to  
5 allow the recipient spouse to live as nearly as fairly possible to the station in life  
6 enjoyed before the divorce." *Shydler v. Shydler*, 114 Nev. 192, 198, 954 P.2d 37, 40  
7 (1998). Further, "[a]lthough the amount of community property to be divided  
8 between the parties may be considered in determining alimony," a spouse should not  
9 be required to deplete his/her share of community property for support. *Id.*, 114 Nev.  
10 at 198, 954 P.2d at 40. Further, this Court should not consider the respective "merits"  
11 of the parties in adjudicating the issue of spousal support. *Rodriguez v. Rodriguez*, 116  
12 Nev. 993, 13 P.3d 415 (2000). It is not a "sword to level the wrongdoer," nor is it a  
13 "prize to reward virtue." *Id.* 116 Nev. at 999, 13 P.3d 419. Rather, "Alimony is  
14 financial support paid from one spouse to the other whenever justice and equity require  
15 it." *Id.*

16  
17 Prior to addressing Gabrielle's request for periodic spousal support, this Court  
18 disposes of the issue of rehabilitative support. Pursuant to NRS 125.150(10), this  
19 Court is required to consider whether there is a basis to award rehabilitative alimony.  
20 Based on the record before this Court, there is no basis for an award of rehabilitative  
21 alimony. There are no facts in the record establishing the existence of a plan for  
22 rehabilitation and no evidence establishing viable options for rehabilitation or training.  
23 Indeed, it appears that Gabrielle is satisfied with her existing career and there was no  
24 indication that she desired or needed further training or education. Moreover,  
25  
26  
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1  
2 Gabrielle leaves the marriage with an educational background that is superior to  
3 Dennis. Gabrielle has neither sought nor presented facts that warrant consideration  
4 of rehabilitative support.

5  
6 B. FINDINGS OF FACT

7 Preliminarily, this Court finds that, taking into consideration Gabrielle's income  
8 (both from her employment and the passive income she will earn on the assets she  
9 receives as part of the division of community property), the spousal support considered  
10 by this Court is not need based or for the purpose of welfare avoidance. Nevertheless,  
11 there is a sufficient factual basis for the Court to consider an award of support that is  
12 in the nature of compensation for economic losses as a result of the marriage and  
13 divorce. With respect to the statutory factors to be considered, this Court finds as  
14 follows:  
15

- 16  
17 (1) The financial condition of each spouse; the income, earning  
18 capacity, age and health of each spouse; and the physical and  
19 mental condition of each party as it relates to the financial  
20 condition, health and ability to work of that spouse. NRS  
21 125.150(9)(a), (e) and (k)

22 Although the focus of these statutory factors is the recipient's need and payor's  
23 ability to pay, subsection (e) includes an element of examining the development by the  
24 payor of a career asset and reliance on the part of the recipient on the continuation of  
25 marriage. It is undisputed that both parties are capable of continuing to work and  
26 neither party suffers from any limiting mental or physical condition that inhibits their  
27 respective ability to earn income. Although Dennis referenced an upcoming hip  
28

1 surgery, there is no evidence indicating that he will be unable to continue his  
2 employment in the future. Gabrielle is 58 years of age and Dennis is 57 years of age.

3  
4 In evaluating the financial condition of each spouse, this Court considers and  
5 defines the income of both Gabrielle and Dennis to evaluate their income and earning  
6 capacity. With respect to income earned by the parties during the marriage, the  
7 increase in Dennis' annual income has been dramatic. For example, in 2003, the  
8 parties reported \$826,179 in combined total income/adjusted gross income (with  
9 \$826,902 in "wages, salaries, tips").<sup>59</sup> Exhibit 16. From \$826,179 in income in 2003,  
10 their combined income thereafter is summarized as follows:  
11  
12

13

Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2004	\$821,971	\$819,175	15
2005	\$2,702,010	\$2,693,810	14
2006	\$825,618	\$793,804	13
2007	\$1,007,982	\$993,828	12
2008	\$1,062,424	\$1,066,662	11
2009	\$1,659,925	\$1,667,831	10
2010	\$2,484,867	\$2,485,526	9
2011	\$15,485,110	\$15,512,261	8
2012	\$21,535,200	\$21,401,381	7
2013	\$7,746,799	\$7,248,488	6

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27 <sup>59</sup>It appears that Gabrielle's portion of the parties' combined income was a very small  
28 percentage, generally less than five percent (5%). As a "Section 16" employee, Dennis' compensation is reported on a 10(k) form, which includes any transactions associated with stocks or stock options. Exhibits 91 through 98. Dennis' perquisites include private or personal "plane" hours and some health care contributions. Also, costs associated with his business travel generally are covered by the company up to a certain "good sense" point.

Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2014	\$14,976,489	\$14,459,056	5
2015 <sup>60</sup>		\$10,132,746.52	IIII

The record regarding the parties' 2015 income is incomplete and unclear. In this regard, Dennis' 2015 bonus was to be determined in March 2016 ( after the trial in this matter). According to Dennis, his projected income for the calendar year 2016 will be a base salary of \$700,000 to \$800,000. He will learn of his 2016 bonus in March of 2017.

As seen above, the parties' average annual adjusted gross income for the years 2011 through 2014 is \$14,935,899.50. Including 2010 as part of the analysis, the parties' average annual adjusted gross income over the five years (2010 through 2014) is \$12,445,693. Including Dennis' 2015 W-2 income, the average annual income for the five years from 2011 through 2015 is \$13,975,268.90. Dennis testified that his average income from 2011 through 2015 was \$13,000,000.

It is undisputed that Dennis' income historically has dwarfed Gabrielle's income throughout their marriage. It also is undisputed that Gabrielle's career was secondary to Dennis' career pursuits as evidenced by the parties' multiple relocations throughout their marriage. The parties agreed that it was more beneficial to follow Dennis' career. Even so, it does not appear that Gabrielle's career necessarily suffered or that she was ever precluded from pursuing employment.

<sup>60</sup>The 2015 income information is limited to Dennis' 2015 W-2 Wage and Tax Statement from Renal Healthcare, Inc. Exhibit IIJJ. Therein, Dennis' reported 2015 "Medicare" wages of \$10,132,746.52, with income taxes withheld of \$3,798,481.09.

1  
2 Gabrielle has worked as a nurse manager, nurse recruiter and a clinical nurse.  
3 Although her Certified Legal Nurse Consultant credential lapsed in approximately  
4 2012, she has worked at Dignity Health for approximately ten years. She works 24  
5 hours per week (or 48 hours over a two-week pay period). Throughout their marriage,  
6 there was not an expectation that Gabrielle would work more than her present part-  
7 time employment. Gabrielle enjoys her current employment and, during the marriage,  
8 Dennis encouraged Gabrielle to remain with Dignity Health.<sup>61</sup> Gabrielle has not  
9 applied for any different employment since 2004. Gabrielle defined her income in her  
10 2016 FDF, wherein she represented that her average gross monthly income was  
11 \$4,624.30. Gabrielle's 2016 FDF. After deductions, her net monthly income was  
12 \$3,800. *Id.*

13  
14  
15 In contrast with Gabrielle's income, defining Dennis' income for support  
16 purposes is complicated. A comparison of his various FDFs filed with the Court  
17 illustrates the wide range of income reported by Dennis. For example, Dennis  
18 represented average gross monthly income of \$66,666.66 in his February 2015 FDF.  
19 His reported average gross monthly income increased to \$600,310.40 in his May  
20 2015 FDF. Finally, Dennis represented average gross monthly income of \$61,538.48  
21 in his February 2016 FDF. Dennis' income and benefits of employment with DaVita  
22  
23  
24  
25  
26  
27

28  
61During the marriage, there was some consideration of Gabrielle attending law school  
(which went only so far as Gabrielle purchasing an LSAT study guide). Even had she done so,  
the "success" of her legal career would be speculative.

is summarized in the annual Proxy Statements he received from the United States Securities and Exchange Commission, which provide the following detailed summary.<sup>62</sup>

Year	Salary	Bonus	Stock Awards	Options Awards	Non-Equity Incentive Plan Compensation	All Other Compensation	Total
2008	472,414	150,000		2,353,580	750,000	11,109	3,737,103
2009	628,855	250,000		4,230,240	950,000	772	6,059,867
2010	727,075	118,000	2,377,500	2,364,780	1,500,000	17,095	7,104,450
2011	800,010	118,000		6,028,575	1,750,000	107,383	8,803,968
2012	800,004	118,000	4,036,057	1,358,364	1,400,000	45,877	7,758,302
2013	800,004			2,970,770	1,100,000	90,042	4,960,812
2014	800,000	200,000	667,422	1,860,796	6,142,500	104,792	9,775,510

Dennis' base salary has remained relatively constant from 2011 through 2014. His additional income is attributable to bonus income, stock awards, option awards, and other incentive awards. This additional income is determined by and at the discretion of the DaVita Compensation Committee and is not awarded until March of the following year. Also, there appear to be fluctuations in awards from year-to-year. Dennis testified that the "days" of earning significant incentive based income "are over."

Upon review of the record, this Court recognizes the fluctuating nature of Dennis' incentive compensation awards in contrast with the *relatively* constant and consistent base salary and bonus income he has received for more than five years.<sup>63</sup>

<sup>62</sup>Not reflected in the compensation summary above is Dennis' flight benefits with DaVita. Dennis' allocation of flight hours as one of his perquisites of employment ranged from zero in 2009 to a high of \$106,611 in 2011. Exhibits 93 and 95.

<sup>63</sup>From 2008 through 2014, Dennis received bonus income totaling \$954,000, for an average annual bonus of \$136,000. However, excluding 2013 (which was the only year in



1  
2 Moreover, from 2003 through 2009, this Court notes that the parties' combined  
3 income from "wages, salaries, tips" totaled \$8,861,289, for an annual average  
4 combined income of \$1,265,898.43. This Court also takes into consideration the fact  
5 that the highest income earned by Dennis came at a time that the marital relationship  
6 was broken and the parties had permanently separated. Without ascribing credit or  
7 blame, the delay in the parties divorcing has resulted in significant growth in the size  
8 of the overall marital estate. Although this Court does not accept Dennis' hypothetical  
9 proposition that the marital estate to be divided in 2010 would have been \$4 million  
10 had he prosecuted his Complaint for Divorce (Mar. 10, 2010), this Court does accept  
11 the argument that the amount Gabrielle will receive as part of the property division has  
12 increased significantly during the five plus years that the parties have been  
13 permanently separated.  
14

15  
16  
17 Recognizing that this is not a need based spousal support case, this Court  
18 similarly (as with Dennis' incentive compensation income) discounts the passive  
19 income that Gabrielle will earn from the property that she will receive as part of the  
20 property division.<sup>64</sup> Instead, this Court focuses on Dennis' base salary plus his average  
21 bonus income received from 2008 through 2012, and 2014 and Gabrielle's income  
22 from her employment. Thus, this Court finds that Dennis' average gross monthly  
23

24  
25 which a "bonus" was not reported pursuant to SEC filings), the annual average bonus was  
26 \$159,000.

27  
28 "Unlike *Shydler, supra*, this is not a situation in which Gabrielle will need to deplete or  
rely on the principle amounts of her property award in the divorce for her support. Rather,  
Dennis testified that Gabrielle could earn at least four percent (4%) on the liquid amounts she  
will receive as part of this divorce. Gabrielle did not challenge Dennis' testimony or suggest  
any lower rate of return.

1  
2 income for purposes of support is \$80,000, with average net monthly income of  
3 \$58,000 (after deducting federal income taxes and social security deductions). The  
4 resulting difference in the parties' average monthly net incomes is \$54,200.

5  
6 (2) The nature and value of the respective property of each  
7 spouse and the award of property in the divorce to the spouse  
8 who would receive alimony. NRS 125.150(9)(b) and (j)

9  
10 Dennis proposes that he receive the majority of the non-liquid assets as part of  
11 the division of assets. This includes: (1) the residence in which Nadya and the  
12 children reside (the Oak Pass property); (2) the residence in which Dennis' parents  
13 reside (San Vicente property); and (3) the residence in which Dennis' brother's family  
14 reside (Canon Condo). Based on such a division, Dennis argued that Gabrielle would  
15 leave the marriage with approximately \$18,000,000 in cash and \$2,000,000 in real  
16 estate. Dennis added that Gabrielle should be able to earn a reasonable rate of return  
17 of at least 4%. As such, Dennis projected that Gabrielle could earn between \$500,000  
18 and \$800,000 in passive income if Gabrielle invests the liquid assets with a  
19 conventional investment house (or even with a bank).<sup>65</sup>

20  
21 According to Gabrielle's FDFs, she spends between \$180,000 and \$240,000 per  
22 year. Her 2015 FDF (Exhibit XX) shows total monthly expenses of \$15,255 per  
23 month, or \$183,060 annually. Gabrielle acknowledged, however, that her expenses  
24 would likely be reduced slightly after the Lake Las Vegas residence was sold. Thus,  
25

26  
27  
28 <sup>65</sup>In support of this argument, Dennis cites to the parties' 2014 U.S. Individual Income  
Tax Return wherein the parties reported \$133,666 in interest income, \$60,099 in tax-exempt  
interest income, \$284,303 in ordinary dividends, and \$96,223 in qualified dividends. Exhibit  
5.

RYCE C. DUCHOWITZ  
DISTRICT JUDGE

JANUARY DIVISION, DEPT. OF  
LAS VEGAS, NEVADA 89101

1  
2 Gabrielle does not "need" support to meet her expenses. Nevertheless, comparing the  
3 total income each party will earn based on the history of their earnings during the past  
4 five years (combined with the passive income Gabrielle likely will earn), the record  
5 supports a finding that Dennis will continue to earn more income annually than  
6 Gabrielle.  
7

8 (3) The contribution of each spouse to any property held by the  
9 spouses pursuant to NRS 123.030. NRS 125.150(9)(c)

10 This factor is not applicable in this case.

11 (4) The duration of the parties' marriage. NRS 125.150(9)(d)

12  
13 The parties married on July 20, 1991. Thus, they have been married for nearly  
14 25 years, which qualifies as a long-term marriage. As a result, Gabrielle has relied on  
15 the continued existence of their marriage for her support. However, it is not lost on  
16 this Court that the parties have not shared a harmonious marital relationship since  
17 approximately 2004. By no later than 2010, the parties were permanently separated.  
18 Further, as discussed throughout this Decree, this Court has determined that their  
19 marriage was irretrievably broken in 2004. Finally, this divorce action was initiated  
20 in December 2013. At that time, the parties had been married for 22 years.  
21  
22

23 (5) Standard of living during the marriage. NRS 125.150(9)(f)

24 The parties' standard of living is defined by the historical earnings of the parties  
25 previously discussed. Again, although not need based, Gabrielle relied on the existence  
26 of the parties' marriage to maintain the standard of living achieved as a result of  
27 Dennis' income capacity. Without objection, Gabrielle followed Dennis' career  
28

1  
2 pursuits, which will result in Gabrielle leaving this marriage with more than \$20  
3 million in assets.

4 (6) The career before the marriage of the spouse receiving  
5 alimony. NRS 125.150(9)(g)

6 Both Gabrielle and Dennis had established a degree of success in their respective  
7 careers before their marriage. Although the parties followed Dennis' career throughout  
8 their marriage, it does not appear that Gabrielle's career materially suffered as a result  
9 of this mutual decision, or that she would be earning significantly more based on career  
10 subordination during the marriage.  
11

12 (7) The existence of specialized education or training or level of  
13 marketable skills attained by each spouse during marriage.  
14 NRS 125.150(9)(h)

15 Although Dennis did not receive specialized education during the marriage, his  
16 career experiences laid the foundation for his role and position that he now enjoys at  
17 DaVita. Indeed, he acknowledged that his employment experience played a key role  
18 in "getting me to DaVita," and that his ability to remain with DaVita was something  
19 he "earned" through hard work and "getting results." At the same time, though to a  
20 lesser degree, Gabrielle remained employed throughout most of their marriage and  
21 benefitted from the job training she experienced at various places of employment and  
22 in various capacities.  
23

24 (8) The contribution of either spouse as a homemaker. NRS  
25 125.150(9)(i)

26 This factor includes elements of career subordination, but it is not of significant  
27 import in this matter. Gabrielle testified that, as between the parties, she was  
28

1  
2 primarily responsible for care-taking duties of their various marital homes. Although  
3 the parties routinely employed house-cleaners, Gabrielle would cook and care for their  
4 home. However, this Court does not find that Gabrielle served as a homemaker in a  
5 traditional sense. At no time did it appear that she avoided or terminated employment  
6 for the purpose of taking care of the parties' home. Although Gabrielle's Brief cites  
7 multiple cases discussing the significance of the career sacrifices of homemakers, many  
8 of the citations involved full-time homemakers that remained at home to manage the  
9 home and raise children. Such is not the case in this matter.  
10

11  
12 Weighing and balancing the foregoing factors, this Court finds that Dennis  
13 should pay spousal support to Gabrielle in the sum of \$18,000 per month, for a period  
14 of 108 months, for a total of \$1,944,000. Considering the length of the parties'  
15 separation, and recognizing that the support is not need based, this Court further  
16 concludes and finds that the support should be paid in a specified or lump sum  
17 amount so as to disentangle the parties. NRS 125.150(1)(a) and (5). Accordingly,  
18 applying a 4% discount rate (the rate of return commonly referenced in the record) to  
19 the periodic monthly sum of \$18,000 per month for a period of 108 months, results  
20 in a present value lump sum amount of \$1,630,292. This amount should be  
21 effectuated by awarding Gabrielle the sum of \$1,630,292 from the UBS Resource  
22 Management Account (account 12745) awarded to Dennis.  
23  
24  
25

26 Based on the foregoing Findings of Fact, and Conclusions of Law, and good  
27 cause appearing therefor,  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUVENILE SERVICES, NEVADA 89101

1  
2 It is hereby ORDERED, ADJUDGED, and DECREED that an absolute  
3 DECREE OF DIVORCE is hereby GRANTED and the bonds of matrimony are hereby  
4 DISSOLVED and the parties are returned to the status of single, unmarried  
5 individuals, with Plaintiff henceforth known as GABRIELLE ROSE CIOFFI.

6  
7 It is further ORDERED, ADJUDGED and DECREED that the assets and debts  
8 are divided pursuant to the Marital Balance Sheet attached hereto as Exhibit 1. In  
9 this regard, it is further ORDERED that the following assets are confirmed to Gabrielle  
10 as her sole and separate property:

- 11  
12 (1) the residence and real property located at 21 Augusta Canyon Way, Las  
13 Vegas, Nevada;
- 14 (2) the sum of \$186,030 from the net sales proceeds realized from the sale  
15 of the Lake Las Vegas residence (plus or minus one-half (1/2) of any  
16 amount in excess of or below net sales proceeds of \$570,502);
- 17 (3) the following bank and financial accounts:
- 18 (a) the Merrill Lynch/Bank of America checking account (ending  
19 0129); and
- 20 (b) one-half of the Merrill Lynch/Bank of America joint checking  
21 account (ending 6446);
- 22 (4) the following investments:
- 23 (a) the UBS Strategic Advisor account (no. 12743);
- 24 (b) the UBS Private Wealth Solutions account (no. 13134);
- 25 (c) the UBS Resource Management Account (account 21076);
- 26  
27  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
LAS VEGAS, NEVADA 89101

- 1
- 2 (d) the UBS Resource Management Account (account 20329);
- 3 (e) the Merrill Lynch CMA account (no. 10637); and
- 4 (f) the Merrill Lynch CMA account (10093);
- 5
- 6 (5) one-half (1/2) of the fractional community property interest in any
- 7 incentive awards granted or awarded to Dennis associated with his
- 8 employment prior to February 26, 2016, calculated based on the total
- 9 time between the award or grant of the asset/award and the date on
- 10 which said asset/award vests or matures, with the Court retaining
- 11 jurisdiction to "wait and see" whether post-divorce performance
- 12 conditions should be considered as part of the division;
- 13
- 14 (6) one-half of the net sales proceeds realized from the sale of the 2015
- 15 Ferrari;
- 16
- 17 (7) the golf cart;
- 18
- 19 (8) the following retirement accounts:
- 20 (a) the Fidelity Dignity Health retirement account;
- 21 (b) the sum of \$289,409 from the DaVita Executive retirement plan;
- 22 (c) the Merrill Lynch IRA (11040);
- 23 (d) one-half of the Teleflex defined benefit pension plan, with this
- 24 Court retaining jurisdiction to enter a qualified order to effectuate
- 25 the division thereof;
- 26
- 27 (9) one-half (1/2) of all credit card/travel reward points accumulated during
- 28 the parties' marriage; and

1  
2 (10) all of Gabrielle's furnishings, jewelry, clothing, personal belongings and  
3 effects.

4 It is further ORDERED that the following assets are confirmed to Dennis as his  
5 sole and separate property:  
6

7 (1) the following real properties:

8 (a) the sum of \$384,472 from the net sales proceeds realized from the  
9 sale of the Lake Las Vegas residence (plus or minus one-half (1/2)  
10 of any amount in excess of or below net sales proceeds of  
11 \$570,502);  
12

13 (b) the Oak Pass property;

14 (c) the San Vicente property;

15 (d) the Canon Condo;

16 (e) the residence and real property located at 10776 Wilshire  
17 Boulevard; and  
18

19 (f) the nanny quarters located at 10776 Wilshire Boulevard;  
20

21 (2) the following bank and financial accounts:

22 (a) one-half of the Merrill Lynch/Bank of America joint checking  
23 account (ending 6446);  
24

25 (b) the Wells Fargo checking account (ending 5397);

26 (c) the Wells Fargo checking account (ending 8870); and

27 (d) the Wells Fargo savings account (ending 6253);  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
45 VEGAS, NEVADA 89101



1  
2 (3) the following investments:

3 (a) the UBS Resource Management Account (account 12745);

4 (b) the UBS Resource Management Account (account 18575);

5 (c) the NEA investment;

6 (d) the Radiology Partners investment;

7 (e) the iChill investment;

8 (f) any interest in the Pray for Ukraine/Winter movie; and

9 (g) any interest in the Thomasina movie;

10  
11  
12 (4) Dennis' interest in any incentive awards through his employment with  
13 DaVita, less Gabrielle's one-half ( $\frac{1}{2}$ ) interest in the fractional community  
14 property percentage in any such incentive awards granted or awarded to  
15 Dennis associated with his employment prior to February 26, 2016,  
16 calculated based on the total time between the award or grant of the  
17 asset/award and the date on which said asset/award vests or matures,  
18 with the Court retaining jurisdiction to "wait and see" whether post-  
19 divorce performance conditions should be considered as part of the  
20 division;  
21

22  
23 (5) the following automobiles:

24 (a) the 2015 Bentley 12 cyl.;

25 (d) the 2015 Bentley 8 cyl.; and

26 (c) one-half of the net sales proceeds realized from the sale of the  
27 2015 Ferrari;  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. O  
LAS VEGAS, NEVADA 89101

1  
2 (6) receivables due and owing from Kim Matthews, Bernie Kogod, Mitchell  
3 Kogod, and Sheldon Kogod;

4 (7) the following retirement accounts:

5 (a) the UBS Rollover IRA (46);

6 (b) the sum of \$13,427 from the DaVita Executive retirement plan;

7 (c) the Chase Cigna Health Savings account;

8 (d) one-half of the Teleflex defined benefit pension plan, with this  
9 Court retaining jurisdiction to enter a qualified order to effectuate  
10 the division thereof; and  
11

12 (e) the Voya DaVita retirement account;

13 (8) the Principal life insurance policy;

14 (9) the sapphire ring;

15 (10) one-half (1/2) of all credit card/travel reward points accumulated during  
16 the parties' marriage; and  
17

18 (11) all of Dennis' furnishings, jewelry, clothing, personal belongings and  
19 effects.  
20  
21

22 It is further ORDERED that Gabrielle has the option of receiving as her assets  
23 the 2015 Bentley (12 cyl.) and the 2015 Bentley (8 cyl.) at the corresponding values  
24 she placed on the vehicles. It is further ORDERED that Gabrielle must make her  
25 election to receive these vehicles within 14 days of the entry of this Decree. It is  
26 further ORDERED that, if Gabrielle exercises this option, the Marital Balance Sheet  
27  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUDICIAL SERVICES, NEVADA  
LAS VEGAS, NEVADA 89101

1  
2 shall be modified to insert the corresponding values in Gabrielle's column of assets,  
3 with the totals recalculated to effectuate an equal division

4 It is further ORDERED that Dennis shall assume, pay, and hold Gabrielle  
5 harmless from the outstanding amount owed on the UBS line of credit (which is  
6 treated as a community debt).  
7

8 It is further ORDERED that Gabrielle shall assume, pay and hold Dennis  
9 harmless from the following debts as her sole and separate responsibility:

- 10 (1) the amount owed to Banana Republic (account ending 4713);  
11 (2) the amount owed to Discover (account ending 5161);  
12 (3) the amount owed to Merrill Lynch AMEX (account ending 9677);  
13 (4) the amount owed to Kohl's (account ending 557);  
14 (5) the amount owed to Nordstrom (account ending 992);  
15 (6) the amount owed to TJX Rewards (account ending 6951);  
16 (7) the amount owed to LoveLoft Mastercard (account ending 5363) and  
17 (8) the amount owed to Saks (account ending 688).  
18  
19  
20

21 It is further ORDERED that Dennis shall assume, pay and hold Gabrielle  
22 harmless from the following debts as his sole and separate responsibility:

- 23 (1) the amount owed to American Express Centurion (account ending 3005);  
24 (2) the amount owed to American Express Optima (account ending 2003);  
25 (3) the amount owed to American Express Platinum (account ending 9008);  
26 (4) the amount owed to Mastercard Black Card (account ending 1588); and  
27 (5) the amount owed to Wells Fargo Visa (account ending 1032).  
28

1  
2 It is further ORDERED that the parties shall equally share the costs associated  
3 with the preparation of any Qualified Domestic Relations Order(s) necessary to  
4 effectuate the division of retirement accounts set forth herein.

5  
6 It is further ORDERED that, as part of the division of assets, the sum and  
7 amount of \$4,087,863 is attributed as an asset to Dennis in the Court's Exhibit 1.

8 It is further ORDERED that Gabrielle is awarded the sum and amount of  
9 \$1,630,292 as a specified principal sum as and for spousal support, with said  
10 \$1,630,292 paid from the UBS Resource Management Account (account 12745).

11  
12 It is further ORDERED that Dennis shall pay to Gabrielle the sum of \$19,500  
13 within thirty (30) days of the entry of this Decree as and for sanctions associated with  
14 his violation of the JPI.

15 DATED this 22<sup>nd</sup> day of August, 2016.


16  
17  
18   
19 BRYCE C. DUCKWORTH  
20 DISTRICT COURT JUDGE  
21 DEPARTMENT Q  
22  
23  
24  
25  
26  
27  
28

Exhibit 1

**Cioffi-Kogod v. Kogod**  
**Marital Balance Sheet**

ASSETS	Value	Debt	Net Value	Property Value				NOTES
				Community		Separate		
				Dennis	Gabrielle	Dennis	Gabrielle	
<b>CASH/BANK ACCOUNTS</b>								
1 Bank of America Checking (129)	\$65,200	\$0	\$65,200		\$65,200			Exhibit 141
2 Bank of America Checking (6446)	\$18,356	\$0	\$18,356	\$9,178	\$9,178			Exhibit 142
3 Wells Fargo Checking (5397)	\$10,192	\$0	\$10,192	\$10,192				Exhibit MMMMM
4 Wells Fargo Checking (8870)	\$429	\$0	\$429	\$429				Exhibit NNNNN
5 Wells Fargo Savings (6263)	\$496	\$0	\$496	\$496				Exhibit MMMMM
6 Blocked account (Yacht)								Placed in UBS 45 per Anthem Report
Subtotal	\$94,673	\$0	\$94,673	\$20,295	\$74,378	\$0	\$0	
<b>INVESTMENTS</b>								
7 UBS Strategic Advisor (12743)	\$6,033,694	\$0	\$6,033,694		\$6,033,694			Exhibit JJJJJ
8 UBS Resource Mgt. Account (12745)	\$4,180,085	\$0	\$4,180,085	\$4,180,085				Exhibit KKKKK
9 UBS Private Wealth Solutions(13134)	\$2,252,231	\$0	\$2,252,231		\$2,252,231			Exhibit LLLLL
10 UBS Resource Mgt. Account (21076)	\$9,203,992	\$0	\$9,203,992		\$9,203,992			Exhibit IIIII
11 UBS Resource Mgt. Account (18575)	\$95,056	\$0	\$95,056	\$95,056				Exhibit FFFFF
12 UBS Resource Mgt. Account (20329)	\$1,232,061	\$0	\$1,232,061				\$1,232,061	Exhibit 144; Stip. & Order (8/10/2016)
13 Merrill Lynch CMA (10637)	\$496,802	\$0	\$496,802		\$496,802			Exhibit 143
14 Merrill Lynch CMA (10093)	\$282,025	\$0	\$282,025		\$282,025			Exhibit 143
Subtotal	\$23,775,946	\$0	\$23,775,946	\$4,275,141	\$18,268,744	\$0	\$1,232,061	
<b>BUSINESS INTERESTS</b>								
15 NEA Investment	\$979,388	\$0	\$979,388	\$979,388				Dennis & Gabrielle's Briefs
16 Radiology Partners	\$150,000	\$0	\$150,000	\$150,000				Anthem Report 17
17 Ichill	\$150,000	\$0	\$150,000	\$150,000				Dennis & Gabrielle's Briefs
18 Pray for Ukraine/Winter Movie	\$81,000	\$0	\$81,000	\$81,000				Dennis & Gabrielle's Briefs
19 Thomasina Movie	\$100,000	\$0	\$100,000	\$100,000				Dennis & Gabrielle's Briefs
Subtotal	\$1,460,388	\$0	\$1,460,388	\$1,460,388	\$0	\$0	\$0	
<b>RECEIVABLES</b>								
20 Business Loan (Kim Matthews)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
21 Personal loan (Bernie Kogod)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
22 Business loan (Mitchell Kogod)	\$178,000	\$0	\$178,000	\$178,000				Dennis & Gabrielle's Briefs
23 Personal loan (Sheldon Kogod)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
Subtotal	\$253,000	\$0	\$253,000	\$253,000	\$0	\$0	\$0	

			Property Value				NOTES	
ASSETS	Value	Debt	Net Value	Community		Separate		
				Dennis	Gabrielle	Dennis	Gabrielle	
<b>REAL PROPERTY</b>								
24	28 Via Mira Monte, Henderson	\$1,400,000	\$829,498	\$570,502	\$384,472	\$186,030		To be sold w/ proceeds divided
25	9716 Oak Pass Road, Beverly Hills	\$6,300,000	\$0	\$6,300,000	\$6,300,000			See Decree
26	321 So. San Vicente Condo	\$680,000	\$0	\$680,000	\$680,000			Stipulated value; net proceeds:
27	434 So. Canon Condo	\$654,001	\$0	\$654,001	\$654,001			See 3/4/2018 hearing; Ex. WWWWW
28	10776 Wilshire Blvd.	\$3,615,061	\$0	\$3,615,061			\$3,615,061	See Stipulation and Order (8/10/2016)
29	10776 Wilshire Blvd. (nanny)	\$332,216	\$0	\$332,216	\$332,216			Closing Briefs; not ref. in Ship.
30	21 Augusta Canyon Way	\$2,375,000	\$0	\$2,375,000			\$2,375,000	See Stipulation and Order (8/10/2016)
	Subtotal	\$15,356,278	\$829,498	\$14,526,780	\$8,350,889	\$186,030	\$3,615,061	\$2,375,000
<b>AUTOS &amp; RECREATIONAL VEHICLES</b>								
31	2015 Bentley 12 cyl.	\$255,000	\$0	\$255,000	\$255,000			Sold & proceeds divided; Ex. CCCCCC
32	2015 Bentley 8 cyl. (Nadya's)	\$205,000	\$0	\$205,000	\$205,000			
33	2015 Ferrari 458	\$276,675	\$0	\$276,675	\$138,337	\$138,337		
				\$0				
	Subtotal	\$736,675	\$0	\$736,675	\$598,337	\$138,337	\$0	\$0
<b>PERSONAL PROPERTY</b>								
34	Furniture (Dennis)			\$0				Divide equally Divide equally
35	Furniture (Gebby)			\$0				
36	Storage Unit			\$0				
37	Sapphire Ring	\$14,000	\$0	\$14,000	\$14,000			
38	Frequent Flier Miles			\$0				
39	Rewards Points			\$0				
	Subtotal	\$14,000	\$0	\$14,000	\$14,000	\$0	\$0	\$0
<b>LIFE INSURANCE (Cash Value)</b>								
40	Principal	\$20,500	\$0	\$20,500	\$20,500			Exhibit XXXXX
	Subtotal	\$20,500	\$0	\$20,500	\$20,500	\$0	\$0	\$0

				Property Value				NOTES
				Community		Separate		
ASSETS	Value	Debt	Net Value	Dennis	Gabrielle	Dennis	Gabrielle	
RETIREMENT ACCOUNTS								
41	DaVita Mullen TBG	\$302,836	\$0	\$302,836	\$13,427	\$289,409		Exhibit ZZZZZ
42	Teleflex Pension (\$995/month)							Defined benefit plan; divide equally
43	Fidelity Dignity Health	\$69,693	\$0	\$69,693		\$69,693		See Closing Briefs
44	Chase Cigna Health Savings	\$1,882	\$0	\$1,882	\$1,882			Exhibit AAAAAA
45	Merrill Lynch IRA (11040)	\$156,476	\$0	\$156,476		\$156,476		Exhibit 143
46	UBS Rollover IRA (46)	\$113,296	\$0	\$113,296	\$113,296			Exhibit DDDDD
47	Voya DaVita Retirement Savings	\$386,973	\$0	\$386,973	\$386,973			Exhibit YYYYY
Subtotal		\$1,031,156	\$0	\$1,031,156	\$515,578	\$515,578	\$0	\$0
DISSIPATION								
48	Dennis	\$4,087,863	\$0	\$4,087,863	\$4,087,863			See Decree
Subtotal		\$4,087,863	\$0	\$4,087,863	\$4,087,863	\$0	\$0	\$0
TOTAL ASSETS		\$46,830,479	\$829,496	\$46,000,981	\$19,595,791	\$19,183,067	\$3,815,081	\$3,607,061



ITEM	LIABILITIES	Debt Value							NOTES
		Value	Debt	Net Value	Community		Separate		
					Dennis	Gabrielle	Dennis	Gabrielle	
LONG TERM DEBT									
49	UBS Line of Credit (27)		\$412,723		\$412,723				Exhibit AAAAA
	Subtotal		\$412,723		\$412,723	\$0	\$0	\$0	

<b>OTHER LIABILITIES</b>									
50	Banana Republic Visa (4713)		\$308					\$308	Exhibit 133
51	Discover (5161)		\$2,435					\$2,435	Exhibit 134
52	Kohl's (557)		\$0					\$0	Exhibit 136
53	LoveLift Mastercard (5363)		\$29					\$29	Exhibit 132
54	Merrill Lynch AMEX (9677)		\$392					\$392	Exhibit 138
55	Nordstrom (992)		\$319					\$319	Exhibit 139
56	Nieman Marcus		\$0					\$0	
57	AMEX Centurion (3005)		\$10,871				\$10,871		Exhibit SSSSS
58	AMEX Optima (2003)		\$18,425				\$18,425		Exhibit UUUUU
59	AMEX Platinum (9008)		\$555				\$555		Exhibit QQQQQ
60	Mastercard Black Card (1588)		\$20,194				\$20,194		Exhibit WWWWW
61	Wells Fargo VISA (1032)		\$15,361				\$15,361		Exhibit PPPPP
63	Saks (688)		\$289					\$289	Gabrielle's Brief
64	TJX Rewards (6951)		\$620					\$620	Gabrielle's Brief
	Subtotal		\$89,798		\$0	\$0	\$65,406	\$4,392	

<b>TOTAL LIABILITIES</b>	\$482,521	\$412,723	\$0	\$65,406	\$4,392
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<b>NET EQUITY</b>	\$19,183,068	\$19,183,067	\$3,546,655	\$3,602,669
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<b>EQUALIZING AMOUNT</b>	\$1
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Exhibit 2





**"Not Classified Elsewhere" Expenditures With Eliminations Other Than for  
Amounts for Unrelated Business Related and Personal Expenditures**

Schedule 3

Line	Category	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626	625	624	623	622	621	620	619	6
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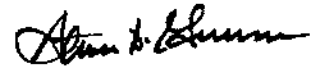
Exhibit D.013

## Introduction

187, before Accounting for Elimination of  
Business Reported and Historical Living Expenses

Page 2 of 3

09148



CLERK OF THE COURT

1 OPP

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

13 DISTRICT COURT  
14 CLARK COUNTY, NEVADA

15 GABRIELLE CIOFFI - KOGOD,

16 Plaintiff,

17 v.

18 DENNIS KOGOD,

19 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

20 **PLAINTIFF'S OPPOSITION TO DEFENDANT'S MOTION TO STAY ENFORCEMENT OF**  
21 **DECREE OF DIVORCE AND FOR OTHER RELATED RELIEF AND COUNTERMOTION**  
22 **FOR ATTORNEY'S FEES**

23 DATE OF HEARING: October 18, 2016

24 TIME OF HEARING: 8:30 a.m.

25 COMES NOW Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her  
26 attorneys Radford J. Smith, Esq. and Garima Varshney, Esq. of the firm of Radford J. Smith, Chartered,  
27 and submits the following points and authorities in Opposition to Defendant, DENNIS KOGOD's  
28 ("Dennis") Motion to Stay Enforcement of Decree of Divorce and Other Related Relief and  
countermoves for attorney's fees pursuant to EDCR 7.60.



1 This Opposition and Counter-motion is made and based upon the points and authorities attached  
2 hereto, and any evidence or oral argument adduced at the time of the hearing of this matter.

3 DATED this 12 day of October, 2016.

4 RADFORD J. SMITH, CHARTERED

5 By:   
6

7 RADFORD J. SMITH, ESQ.  
8 Nevada State Bar No. 002791  
9 2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074  
Attorney for Plaintiff

10 I.

11 INTRODUCTION

12 On August 23, 2016, Dennis filed a Notice of Appeal of the Court's Findings of Fact,  
13 Conclusions of Law and Decree of Divorce ("Decree of Divorce") entered on August 22, 2016. The  
14 Court's decision is composed of 114 pages, and provides clear citation to the evidence upon which it  
15 made its findings, and the law upon which it based its conclusions. The law in many instances is clear  
16 and applicable Nevada precedent.

17  
18 Dennis's docketing statement filed as part of his appeal suggests that he is challenging the  
19 Court's award of alimony to Gabrielle, the Court's order awarding Gabrielle an unequal division of  
20 community property, and the award of sanctions to Gabrielle based on alleged violations of the Joint  
21 Preliminary Injunction (JPI) by Dennis. His docketing statement further indicates, without explanation,  
22 that he is challenging the Court's decision to admit the Anthem Forensic expert reports, and an order  
23 directing Dennis to pay Gabrielle's expert fees that has not been entered. See Appellant's Docketing  
24 Statement filed September 12, 2016. Dennis has now moved to enter a stay of the Decree of Divorce  
25 pursuant to NRAP 8(a)(1)(A).  
26  
27  
28

1 Dennis seeks a stay of distribution of the funds granted to Gabrielle for alimony, unequal  
2 distribution, and sanction. As addressed below, the factors upon which the Rules of Appellate  
3 Procedure state that the Court should consider in addressing Dennis's request for stay do not support his  
4 request.  
5

6 II.

7 **DENNIS' CANNOT DEMONSTRATE A NEED FOR THE STAY UNDER THE DESIGNATED**  
8 **FACTORS**

9 NRAP (8) reads in relevant part:

10 (a) Motion for Stay

11 (1) Initial Motion in the District Court. A party must ordinarily move first in the  
12 district court for the following relief:

13 (A) a stay of the judgment or order of, or proceedings in, a district court pending  
14 appeal or resolution of a petition to the Supreme Court or Court of Appeals for an  
extraordinary writ;

15 (B) approval of a supersedeas bond; or

16 (C) an order suspending, modifying, restoring or granting an injunction while an  
17 appeal or original writ petition is pending.

18 (b) Stays in Civil Cases Not Involving Child Custody

19 (1) Whether the object of the appeal or writ petition will be defeated if the stay is  
20 denied;

21 (2) Whether appellant/petitioner will suffer irreparable or serious injury if the stay is  
22 denied;

23 (3) Whether respondent/real party in interest will suffer irreparable or serious injury  
24 if the stay is granted; and

25 (4) Whether appellant/petitioner is likely to prevail on the merits in the appeal or writ  
26 petition.

27 The stated factors do no support Dennis's motion.  
28

1           (1) *Whether the object of the appeal or writ petition will be defeated if the stay is denied;*

2           Dennis seeks to avoid the distribution of monies granted to Gabrielle under the Court's order.  
3  
4       As Dennis has pointed out, Gabrielle will receive sufficient additional funds so there is little or no  
5       chance that she will spend sufficient monies to preclude her from transferring money back to Dennis in  
6       the unlikely event of a reversal.

7           (2) *Whether appellant/petitioner will suffer irreparable or serious injury if the stay is denied;*

8           Dennis argues that "if the stay is not granted he could suffer irreparable or serious injury  
9       because Gabrielle could spend the money and/or make it difficult to collect the money if Dennis  
10       prevails on appeal." See Dennis' Motion, page 4, lines 9-10. Nothing in the Court's findings or  
11       Gabrielle's history suggests she will spend money frivolously, or hid money from Dennis or the Court.  
12

13       The Court found:

14           Dennis also pointed out that Gabrielle was free to spend money on any hobby or pursuit  
15           and that he never imposed any limitations on her spending or criticized her spending.  
16           Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was never restricted  
17           in her spending or her access to money. The record reflects, however, that Gabrielle did  
18           not spend extravagantly. To the contrary, she would inform Dennis of transactions as  
            small as gifting a washer and dryer. (citing Exhibit "20" (October 21, 2011 message from  
            Gabrielle inquiring: "Jennifer needs a washer. Okay for her to have ours?"))

19       See Findings of Fact, Conclusions of Law and Decree of Divorce ("Decree of Divorce") entered on  
20       August 22, 2016, page 67, lines 8 through 17. The Court's findings, and evidence submitted at trial,  
21       show that throughout the parties' twenty-four (24) year marriage, Gabrielle was extremely frugal in her  
22       spending while Dennis spent monies on girlfriends, lifestyle and dalliances which continued even after  
23       being served with the Joint Preliminary Injunction. Gabrielle will have the sums available to pay  
24       Dennis in the event of a reversal.  
25

26           Further, Dennis has not identified an "irreparable injury." In *Dixon v. Thatcher*, 103 Nev. 414,  
27       415, 742 P.2d 1029, 1029-30 (1987), the court noted that with respect to injunctive relief, irreparable  
28

1 harm is harm for which compensatory damages would be inadequate, such as the sale of a home at  
2 trustee's sale, because real property is unique. That notion is applicable here; Dennis will not suffer  
3 irreparable harm because he challenges an award of funds.

4  
5 Dennis argues that he will suffer irreparable injury or harm because Gabriele may owe Dennis a  
6 large amount of interest that may not be feasible for her pay. Again, the facts of this case evidence that  
7 Gabrielle will handle the distribution funds that she receives in a prudent and reasonable manner, and  
8 she will be able to pay any amounts she is ordered to pay after appeal, if any.

9  
10 *(3) Whether respondent/real party in interest will suffer irreparable or serious injury if the stay*  
11 *is granted; and*

12 The presumption underlying the motion is that Gabrielle has sufficient funds, and will not be  
13 prejudiced if some of those funds are limited to a blocked account. Gabrielle is prejudiced by her  
14 inability to access or use those funds. She has been granted a judgment, and if she is not going to  
15 realize the use of the funds granted, then she should be afforded legal interest on funds held, if any.  
16 The effect of a stay is no different than Dennis not paying the judgment granted.

17  
18 *(4) Whether appellant/petitioner is likely to prevail on the merits in the appeal or writ petition.*

19 In *Hansen v. Eighth Judicial Dist. Court*, 116 Nev. 650, 6 P.3d 982 (2000), the Nevada Supreme  
20 Court held that although, when moving for a stay pending an appeal or writ proceedings, a movant does  
21 not always have to show a probability of success on the merits, but the movant must "present a  
22 substantial case on the merits when a serious legal question is involved and show that the balance of  
23 equities weighs heavily in favor of granting the stay." (quoting *Ruiz v. Estelle*, 650 F.2d 555, 565 (5th  
24 Cir. 1981)). Here, the equities of the case strongly support the Court's findings granting alimony,  
25 determining an amount of "community waste" and sanctioning Dennis.  
26  
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28

1                   **A. Community Waste**

2           During the last ten years of the parties' marriage, Dennis maintained a surreptitious physical  
3 and emotional relationship with Nadya Khapsalis. He fathered two children with Khapsalis through in  
4 vitro fertilization. He transferred millions of dollars of community funds for the benefit of Khapsalis  
5 and the children. Gabrielle, through her experts, Anthem Forensics, provided a meticulous accounting  
6 of Dennis's deceptive waste, dissipation, and improper gifting of community property in violation of  
7 his fiduciary duty to Gabrielle, Nevada statute, and the JPI. The district court correctly found that  
8 Dennis hid his conduct and spending from Gabrielle through deception, artifice and fraud, made false  
9 promises to the district court to provide an accounting of his community waste, and submitted  
10 knowingly false statements to the district court to protect his relationship with another one of his  
11 mistresses, the "other other woman," Jennifer Steiner. Gabrielle submits that those findings (and  
12 frankly, all of the Court's factual findings) were supported by substantial evidence, including Dennis's  
13 admissions.  
14

15  
16           After careful review of the testimony of the parties, the parties' experts, and the expert report,  
17 the Court found that Dennis had spent or transferred approximately \$4,000,000 in community waste<sup>1</sup>,  
18 and found "compelling reason" for an unequal distribution of property in Gabrielle's favor. On appeal,  
19 Dennis seeks reversal of that finding.  
20

21           Dennis's primary argument at trial on this issue was that Dennis's transfers, gifts and spending  
22 identified as waste by the experts Gabrielle presented, Joseph Leauanac and Jennifer Allen of Anthem  
23 Forensics was not "material" due to Dennis's wealth. His expert, Richard Teichner, posited (without  
24 citation to any authority) that Dennis could have spent money on more than one girlfriend, which he  
25 did, and that spending would not be waste if it was not "material" in relation to Dennis's income. The  
26 district court did not agree with that position, and that position contradicts basic Nevada law. Dennis  
27  
28

1 ostensibly argues on appeal that Nevada law does not support the Court's position on waste. The  
2 district court expressed the basis for its order by citation to Nevada statute and case law that supports its  
3 finding that the "community waste" it found was a basis for an unequal division. Gabrielle and her  
4 counsel believe that Dennis has little chance of demonstrating that the Court's order is not supported by  
5 substantial evidence.  
6

7 Gabrielle has, however, filed a cross-appeal for a portion of the district court's analysis limiting  
8 the period for which Gabrielle could recover expenditures that the district court deemed waste. In her  
9 cross-appeal, Gabrielle also seeks an interest on the funds spent by Dennis. That cross-appeal,  
10 however, does not require a stay of the Court's order.  
11

#### 12 **B. Alimony**

13 The district court correctly found that including Dennis's average annual income for the five  
14 years from 2011 through 2015 was \$13,975,268.90 (\$1,164,605.00 per month). It further correctly  
15 found that Gabrielle's average gross monthly income was \$55,491.60 per year (\$4,624.30 per month).  
16 The district court found that the training, skill and acumen Dennis acquired throughout the marriage  
17 community afforded him an income (millions of dollars per year) that Gabrielle could never hope to  
18 achieve. Despite the wide gap in the parties' income, the district court awarded Gabrielle only \$18,000  
19 per month in alimony for 108 months (9 years). The district court ordered that the alimony be paid in  
20 lump sum with a 4% discount rate.  
21

22 Dennis alleges that Gabrielle has no "need" for alimony and therefore, the district court's order  
23 regarding lump sum alimony should be reversed. "Need" as a driver of alimony has not been the  
24 standard in Nevada for nearly 20 years, and is not one of the criteria for alimony in the defining Nevada  
25 statute. See, *Nevada Alimony: An Important Policy in Need of a Coherent Policy Purpose*, Hon.  
26 David A. Hardy, 9 Nev. L.J. 325 (2009).  
27  
28

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<sup>1</sup> "Community" waste is a colloquial term for a much broader concept of transfers, spending and gifts that Judge Duckworth

1       There is no common law right of alimony. *Freeman v. Freeman*, 79 Nev. 33, 378 P.2d 264  
2 (1963). A Nevada district court's right to grant alimony is confined to the statutory law set forth NRS  
3 125.150. NRS 125.150(1) states that in granting a divorce, the court "[m]ay award such alimony to  
4 the wife or to the husband, in a specified principal sum or as specified periodic payments, as appears  
5 just and equitable."

7       Dennis will ask that the Supreme Court find that once a party has sufficient income from assets  
8 to meet his or her "need," no court should award alimony. Nothing about Nevada law in the last  
9 approximately 20 years, and modern divorce law, supports that position. The principles of property  
10 division and alimony are different. In *Rodriguez v. Rodriguez*, 116 Nev. 993, 996-97, 13 P.3d 415, 417  
11 (2000):

13       The legislature also chose to separately address alimony and community property division. This  
14 is significant because for the first time the legislature clarified that different considerations exist  
15 for each. Alimony is to be awarded according to principles of what is "just and equitable." Community property is to be divided equally unless a specifically stated compelling reason  
16 exists for making an unequal division.

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

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

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

23       Courts and commentators have recognized this view of alimony as arising out of the long-term  
24 commitment of a spouse to the career of the other. In *Gardner v. Gardner*, 110 Nev. 1053, 881 P.2d  
25 645 (1994) the parties had been married for 27 years at the time of divorce. The wife had worked  
26 while the husband received his education during which he obtained two degrees. The husband  
27 received military training as a pilot during the marriage, and then went to work for an airline as a  
28

addressed in great detail in his findings.

1 commercial airline pilot. The wife worked as a teacher during the marriage, and at the time of divorce  
2 she was earning \$43,000.00 per year. During the marriage, the wife followed the husband when he  
3 moved to advance his career. At the time of divorce, he was earning \$75,000.00 per year. *Id.* at 1055,  
4 881 P.2d at 646. The district court awarded the wife alimony for two years, \$1300.00 per month in the  
5 first year, and \$1,000.00 per month in the second year to achieve "parity" in the two incomes by  
6 permitting the wife to pursue additional education. Both parties appealed the findings.

7  
8       Upon appeal, the husband argued that the court had abused its discretion in equalizing the  
9 incomes of the parties by the support, and that the wife was "tenured and comfortable" in her career,  
10 and did not "need" his support. The wife sought a longer period of support due to the parties' disparate  
11 earning capacities, her support of her husband's career, and the sacrifices to her career. The *Gardner*  
12 court rejected the findings of the trial court, and in a somewhat unusual move, set the alimony at  
13 \$1000.00 per month for 12 years instead of remanding the issue to the trial court.

14  
15       At the center of the *Gardner* court's decision was its distinction between the concept of  
16 rehabilitative alimony and equitable alimony. The *Gardner* court observed that the alimony awarded  
17 by the district court was designed to provide additional education to the wife to bring her closer to  
18 economic parity. *Id.* at 1057-1058, 881 P.2d at 647-648. The *Gardner* court observed, however, that  
19 such support was "in addition" to equitable support, and thus did not address the economic disparity  
20 brought about by the wife's subordination of her career to that of her husband. Tellingly, the court  
21 stated,  
22

23  
24       Ruth and Brian were married for twenty-seven years. Ruth continually sacrificed in  
25 order to promote Brian's career desires and opportunities. Although she was able to  
26 further her own education in the process, the benefits she derived therefrom within the  
27 context of marriage were substantially diluted when the marriage bond was severed. The  
28 magnitude of Ruth's contribution to the community over many years is not fairly  
recognized by the two-year alimony award she received when the marriage was  
terminated.



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

5  
6 [Alimony] is a method of repaying the wife (in the traditional marriage) her share of the  
7 marital partnership's assets. Often the principal asset to which the wife will have  
8 contributed by her labor in the household or in the market ... [such as when a wife  
9 supports her husband while he is in graduate school] is the husband's earning capacity.  
10 This is an asset against which it is difficult to borrow... . So it might be infeasible for the  
11 husband to raise the money necessary to buy back from the wife, in a lump sum, as  
12 much of the asset as she can fairly claim is hers by virtue of her contributions; instead he  
13 must pay her over time out of the stream of earnings that the asset generates.

14 Richard A. Posner, *Economic Analysis of the Law*, 151 (7<sup>th</sup> Ed. 2007).

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

22 Under Nevada law, economic loss resulting from career subordination may be cured by  
23 a disproportionate property division, rehabilitative alimony, or permanent alimony.  
24 Economic loss resulting from the indivisibility of the payor spouse's career asset may be  
25 cured by rehabilitative or permanent alimony, but the published decisions suggest the  
26 return on career investment is influenced by the recipient spouse's economic needs.  
27 Economic loss resulting from reliance upon the continuation of marriage may be cured  
28 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.

1 Judge Hardy's prediction of the trend of modern alimony follows the continued citation by the  
2 Nevada Supreme Court to its holding in *Shydler* that one of the two purposes of alimony in a lengthy  
3 marriage is to "narrow any large gaps between the post-divorce earning capacities of the parties." See,  
4 e.g., *Devries v. Gallio*, 128 Nev. Adv. Rep. 63, 290 P.3d 260, 264 (2012)

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

13 The argument that Gabrielle's acquisition of her portion of community property will meet her  
14 "lifestyle" needs presents a myopic view of lifestyle. Here, when judging the parties pre-divorce  
15 lifestyle, the district court recognized that not only has Dennis's lifestyle been wildly expensive and  
16 rich, the parties have saved *millions* of dollars in investments and cash due to Dennis's large earnings.  
17 That savings and investment was part of the established lifestyle of the parties over a period of many  
18 years. Without alimony, Gabrielle's approximately \$55,000 per year income will allow nothing close  
19 to the substantial savings and investment that arises from Dennis' average income of \$12,629,873 over  
20 the last five years.

22 The second component of the *Shydler* elements compensate Gabrielle for the "career asset"  
23 Dennis acquired in the marriage. The district court correctly found that Gabrielle followed Dennis to  
24 support his career and to support him even through the embarrassment, bizarre behavior, and shame he  
25 put her through. The district court found that during the term of the parties' marriage, Dennis's career  
26 went from a regional sales director for Pilling, a company that sells surgical products, to the dual role  
27  
28

1 of Chief Operating Officer of DaVita, Inc., a Fortune 500 company with 55,000 employees, and Chief  
2 Executive Officer International and President of Healthcare Partners. His rise in DaVita occurred over  
3 the last approximately 16 years of the parties' marriage.

4 Gabrielle has filed a cross-appeal asserting that even though the district court correctly awarded  
5 Gabrielle alimony, the award of alimony was not based upon Dennis' current income. Dennis placed  
6 himself in the position of earning an average of approximately \$12.6M per year by acquiring and  
7 honing marketable skills during the parties' community. Gabrielle did not advance her career, and her  
8 income is flat at around \$55,000 per year as a nurse consultant. The gap in their average incomes is  
9 approximately \$12,500,000 on average. Gabrielle's cross-appeal, however, does not necessitate a stay  
10 of the Court's order.

### 13 C. The District Court's Award of Sanctions

14 Gabrielle served Dennis with a Joint Preliminary Injunction (JPI) on May 15, 2014. The JPI  
15 prohibits either party from:

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

21 Both *Lofgren* and *Putterman* hold that violation of the JPI can constitute community waste, and can  
22 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  
24 including contempt."

25 Dennis ignored the prohibitions of the JPI, apparently believing they do not apply to wealthy  
26 individuals who can pay the other spouse money to make up for spending and transfers in violation of  
27 the JPI. The district court correctly found that Dennis's expenditures (that the Court specifically  
28 detailed) were not expenditures that met the JPI criteria of "necessities of life" or "usual course of

1 business." The district court found that after the issuance of the JPI, Dennis spent more than \$10,000  
2 on thirty-nine (39) individual transactions that totaled \$1,486,452 of community funds on his  
3 girlfriends, lifestyle, and dalliances even after being served with the JPI. The court sanctioned Dennis  
4 \$500 for each of the 39 violations, for a total of \$19,500. Gabrielle submits that Dennis's income, his  
5 duplicity with the Court, and his complete disregard of the JPI should have led to a substantially greater  
6 award of sanctions under EDCR 7.60, (that does not limit the amount of sanction). Dennis's challenge  
7 to the Court's order granting sanctions is highly unlikely to succeed.

### 8 9 III.

#### 10 **GABRIELLE SHOULD BE AWARDED ATTORNEY'S FEES FOR HAVING TO RESPOND** 11 **TO DENNIS'S MOTION**

12 Gabrielle should be awarded attorney's fees for having to respond to Dennis's frivolous Motion.

13 The Court has continuing jurisdiction in a post-trial matter to award attorney's fees under NRS  
14 125.150(3). *Love v. Love*, 114 Nev. 572, 581, 959 P.2d 523, 529 (1998).

15 The Court may further award sanctions under EDCR 7.60(b), as follows:

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

- 20 (1) *Presents to the court a motion or an opposition to a motion which is obviously*  
21 *frivolous, unnecessary or unwarranted.*  
22 (2) Fails to prepare for a presentation.  
23 (3) *So multiplies the proceedings in a case as to increase costs unreasonably and*  
24 *vexatiously.*  
25 (4) Fails or refuses to comply with these rules.  
26 (5) Fails or refuses to comply with any order of a judge of the court.

27 (Emphasis added.)

28 NRS 18.010 permit the entry of fees and sanctions for a parties' bad faith claims.

In *Miller v. Wilfong*, the Court held that

Second, while it is within the trial court's discretion to determine the reasonable amount  
of attorney fees under a statute or rule, in exercising that discretion, the court must

1 evaluate the factors set forth in *Brunzell v. Golden Gate National Bank*. Under  
2 *Brunzell*, when courts determine the appropriate fee to award in civil cases, they must  
3 consider various factors, including the qualities of the advocate, the character and  
4 difficulty of the work performed, the work actually performed by the attorney, and the  
5 result obtained. We take this opportunity to clarify our jurisprudence in family law  
6 cases to require trial courts to evaluate the *Brunzell* factors when deciding attorney fee  
7 awards. Additionally, in *Wright v. Osburn*, this court stated that family law trial courts  
8 must also consider the disparity in income of the parties when awarding fees.  
9 Therefore, parties seeking attorney fees in family law cases must support their fee  
10 request with affidavits or other evidence that meets the factors in *Brunzell* and *Wright*.

11 *Miller v. Wilfong*, 121 Nev. 619, 623-24, 119 P.3d 727, 730 (2005).

12 When granting fees the Court would need to consider the factors found in *Brunzell v. Golden*  
13 *Gate National Bank*, 85 Nev. 345, 455 P.2d 31 (1969). In *Brunzell* the Court enumerated factors that  
14 the District Court should consider in awarding attorney's fees as follows:

- 15 1) The qualities of the advocate;
- 16 2) The character and difficulty of the work performed;
- 17 3) The work actually performed by the attorney; and,
- 18 4) The result obtained.

19 EDCR 7.60 allows the Court to impose any and all sanctions upon a party for behaviors that  
20 increase the proceedings without good cause. Gabrielle is specifically requesting that the Court sanction  
21 Dennis for filing a baseless motion and award her attorney's fees incurred in having to respond to  
22 Dennis's Motion.

23 With regard to fees, the Supreme Court has recently re-adopted "well known basic elements,"  
24 which in addition to hourly time schedules kept by the attorney, are to be considered in determining the  
25 reasonable value of an attorney's services qualities, commonly referred to as the *Brunzell* factors.<sup>2</sup>

- 26 1. *Quality of the Advocate*: his ability, his training, education, experience, professional standing  
27 and skill. Radford J. Smith, Chartered, is A/V rated, a peer-reviewed and certified Fellow of the  
28

<sup>2</sup> *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 455 P.2d 31, 33 (1969).

1 American Academy of Matrimonial Lawyers firm. Mr. Smith is a Board Certified Nevada  
2 Family Law Specialist. Mr. Smith's rates of \$450 per hour and Ms. Varshney's rates of \$300  
3 per hour are also reasonable based on their qualifications, experience and quality of work  
4 performed in this matter. The attorneys have litigated almost every aspect of Nevada family  
5 law during the course of their respective careers.  
6

7 2. *The Character of the Work to be done* -- its difficulty, its intricacy, its importance, time and skill  
8 required, the responsibility imposed and the prominence and character of the parties where they  
9 affect the importance of the litigation. Gabrielle was forced to respond to Dennis's frivolous  
10 Motion. The time spent performing the work related to these issues alone was more than  
11 reasonable under the circumstances of this case. The attorneys and staff at Radford J. Smith,  
12 Chartered diligently reviewed the applicable law, explored the relevant facts and applied the law  
13 to the facts.  
14

15 3. *The work actually performed by the lawyer* -- the skill, time and attention given to the work. The  
16 billing statements shall be produced upon request.  
17

18 4. *The result* -- whether the attorney was successful and what benefits were derived. This factor  
19 will be determined at the hearing on this Opposition and Countermotion.  
20

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IV.

CONCLUSION

For the foregoing reasons, Gabrielle requests that the Court deny Dennis's Motion To Stay Enforcement Of Decree Of Divorce And For Other Related Relief And Countermotion For Attorney's Fees and countermoves for the Court to award her attorney's fees and costs for having to respond to Dennis's Motion.

DATED this 12 day of October, 2016

RADFORD J. SMITH, CHARTERED

By:

RADFORD J. SMITH, ESQ.

Nevada State Bar No. 002791

GARIMA VARSHNEY, ESQ.

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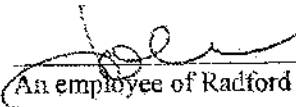
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**CERTIFICATE OF SERVICE**

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 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 on this 2 day of October, 2016, to all interested parties by way of the Eighth Judicial District Court's electronic filing system.

Daniel Marks, Esq.  
Nevada State Bar No. 002003  
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Nevada State Bar No. 12659  
610 South Ninth Street  
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Attorney for Defendant

  
An employee of Radford J. Smith, Chartered



MOFI

DISTRICT COURT  
FAMILY DIVISION  
CLARK COUNTY, NEVADA

Gabrielle KOGOD  
Plaintiff/Petitioner

v.  
Dennis KOGOD  
Defendant/Respondent

Case No. D134894420

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:

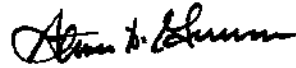
☐ \$0 ☒ \$25 ☐ \$57 ☐ \$82 ☐ \$129 ☐ \$154

Party filing Motion/Opposition: Plaintiff

Date 10/12/16

Signature of Party or Preparer

[Signature]



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.

Date of Hearing: October 18, 2016  
Time of Hearing: 8:30 a.m.

DENNIS KOGOD,

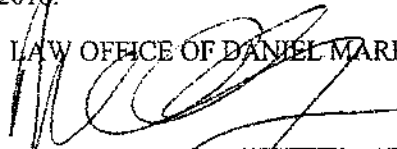
Defendant.

**OPPOSITION TO MOTION FOR 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 submits his Opposition to Motion for Attorney's Fees and Costs. The grounds for Defendant's Opposition are set forth in the following Memorandum of Points and Authorities.

DATED this 13 day of October, 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

////

////

////

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I. FACTUAL BACKGROUND**

3 On August 22, 2016, this Court's Findings of Fact, Conclusions of Law and Decree of Divorce  
4 (hereinafter "Decree") was entered in this case. In that Decree, this Court stated the following regarding  
5 any award of attorneys fees and/or costs in this case:

6 The propriety of such an award may be addressed by post-adjudicatory  
7 papers filed with the Court. The Court notes, however, that neither party  
8 submitted an offer to allow entry of decree pursuant to NRS 125.141,  
9 despite repeated encouragement from the Court. This Court references in  
10 this Decree relevant findings pertaining to statutory claims for attorney's  
11 fees. Nevertheless, although not ordered herein, this Court is persuaded  
12 that Gabrielle should be reimbursed the forensic accounting costs  
13 associated with her retention of Anthem Forensics for the work that  
14 Dennis had promised and was legally obligated to perform (as discussed  
15 throughout this Decree). NRS 18.005(5). *See Frazier v. Drake*, 131 Adv.  
Op. 64, 357 P.3d 365 (2015). (*See Decree*, at 3:27 fn. 6.)

12 -and-

13 Each party's failure to heed this Court's directive to make an offer  
14 pursuant to NRS 125.141 makes it highly unlikely that this Court will find  
15 or conclude in post-adjudicatory proceedings that either party is a  
"prevailing party" under the terms of this Decree. (*See Decree*, at 32:14-  
19.)

16 **II. LEGAL ARGUMENT**

17 **A. There is no legal basis for any award of attorney's fees to Gabrielle.**

18 The court may make an award of attorney's fees when such an award "is governed by an  
19 agreement," when "the prevailing party has not recovered more than \$20,000.00," or if the court finds  
20 that a claim or defense "was brought or maintained without reasonable ground or to harass the prevailing  
21 party." NRS 18.010.

22 Any request for an enlargement of time must be made "before the expiration of the period  
23 previously prescribed." NRCP 6(b). If the request is made after, then the party requesting the  
24 enlargement must show that the failure to comply with the prescribed deadlines was the result of  
25 excusable neglect. NRCP 6(b). Further, EDCR 2.25 states:

26 ////

27 ////

28 ////

1 When, however, a certificate of counsel shows good cause for the  
2 extension and a satisfactory explanation why the extension could not be  
3 obtained by stipulation or on notice, the court may grant, ex parte, an  
4 emergency extension for only such a limited period as may be necessary to  
enable the moving party to apply for a further extension by stipulation or  
upon notice, with the time for hearing shortened by the court.

5 In this case, this Court previously found in the Decree that it was unlikely that it would award  
6 attorney's fees to either party because neither party did an offer of judgment. In addition, the grounds for  
7 an award of attorney's fees pursuant to NRS 18.010 have not been met in this case. There is no  
8 agreement between these parties that would allow this Court to award Gabrielle attorney's fees.  
9 Gabrielle was awarded almost \$27 million, so she is not entitled to fees under NRS 18.010(2)(a), which  
10 allows fees if the prevailing party recovers less than \$20,000.00. Finally, this Court did not find that  
11 Deunis brought or maintained his claims/defenses without reasonable grounds or that he tried to harass  
12 Gabrielle in this case. This Court did find that there is no clear prevailing party. There is also no basis  
13 for an award of attorney's fees under *Sargeant v. Sargeant*, 88 Nev. 223, 495 P.2d 618 (1972).

14 In fact, if this Court reviews Gabrielle's request for fees, it will see that she provides no legal  
15 basis for such an award under Nevada law. She simply states, "NRS 18.010 and NRCP 37(b)(4) permit  
16 the entry of fees and sanctions for a parties' bad faith claims or discovery failures." (See Motion for  
17 Attorney's Fees and Costs, filed on September 13, 2016, at 6:20-22.) She does not state what claims she  
18 believes were brought in bad faith, nor does she state what discovery failures an award of fees should be  
19 based on. Without any legal argument in support of her motion, this Court cannot grant her motion.

20 Further, Gabrielle admits that her instant motion is untimely. On September 15, 2016, she filed  
21 her Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs. In  
22 that motion Gabrielle states that the reason why she was one (1) day late in filing the instant motion was  
23 because her counsel had issues e-filing the motion for attorney's fees. However, Gabrielle's counsel  
24 never reached out to Dennis' counsel to obtain an extension. Gabrielle should have notified Dennis  
25 and/or the court that she was having issues timely filing her motion. If she had informed the court and/or  
26 Dennis of this issue on September 12, 2016, then it is likely that she would have received a timely  
27 extension. The fact that she did not shows that she is not requesting this extension in good faith. In  
28 addition, Gabrielle filed a second ex parte motion on September 21, 2016, requesting to file a

1 supplement to her request for fees. At the time of trial, the parties were directed to submit all of their  
2 bills for attorney's fees to the court to be entered into evidence. The fact that Gabrielle neglected to  
3 submit her former counsel's billing statements into evidence at that time and again when she filed the  
4 instant untimely motion cannot be excused. There were set by this court regarding the submission of  
5 bills for attorney's fees and there are deadlines set by statute and/or court rules regarding requests for  
6 attorney's fees. Gabrielle should not be allowed multiple bites of the apple just because she is unable to  
7 comply with these deadlines.

8 As such, this Court should deny Gabrielle's request for attorney's fees.

9 **B. Gabrielle's request for costs must be denied because it is untimely.**

10 Pursuant to NRS 18.110, a Memorandum of Costs for a claim for costs, after judgment is  
11 rendered, must be filed and served "within 5 days after the entry of judgment." NRS 18.110(1). This  
12 requirement is statutory and must be strictly construed. *Bobby Berosini, LTD. v. PETA*, 114 Nev. 1348,  
13 1353, 971 P.2d 383 (1998).

14 That "memorandum must be verified by the oath of the party, or the party's attorney or agent, or  
15 by the clerk of the party's attorney, stating that to the best of his or her knowledge and belief the items  
16 are correct, and that the costs have been necessarily incurred in the action or proceeding." NRS  
17 18.110(1). If a party fails to file its Memorandum of Costs within the prescribed time period as provided  
18 in NRS 18.110, then that party waives its right to costs. *Lirville v. Scheeline*, 30 Nev. 106, 93 P. 225  
19 (1908). NRS 18.005 defines what the term "costs" means. "Costs" includes "[r]easonable fees of not  
20 more than five expert witnesses in an amount of not more than \$1,500 for each witness, unless the court  
21 allows a larger fee after determining that the circumstances surrounding the expert's testimony were of  
22 such necessity as to require the larger fee." NRS 18.005(5). Any award of costs in excess of \$1,500.00  
23 per expert

24 must be supported by an express, careful, and preferably written  
25 explanation of the court's analysis of factors pertinent to determining the  
26 reasonableness of the requested fees and whether 'the circumstances  
surrounding the expert's testimony were of such necessity as to require the  
larger fee.'

27 *Frazier v. Drake*, 131 Nev. Adv. Op. 64, 357 P.3d 365, 377 (Nev. App. 2015). The following factors  
28 may aid the court in this consideration:

1 the importance of the expert's testimony to the party's case; the degree to  
2 which the expert's opinion aided the trier of fact in deciding the case;  
3 whether the expert's reports or testimony were repetitive of other expert  
4 witnesses; the extent and nature of the work performed by the expert;  
5 whether the expert had to conduct independent investigations or testing;  
6 the amount of time the expert spent in court, preparing a report, and  
7 preparing for trial; the expert's area of expertise; the expert's education and  
8 training; the fee actually charged to the party who retained the expert; the  
9 fees traditionally charged by the expert on related matters; comparable  
10 experts' fees charged in similar cases; and, if an expert is retained from  
11 outside the area where the trial is held, the fees and costs that would have  
12 been incurred to hire a comparable expert where the trial was held.

13 *Id.* at 377-78.

14 In addition to blowing the deadline for her request for attorney's fees, Gabrielle also blew the  
15 deadline for her request for costs. This Court must also deny her request for costs because it is untimely.  
16 NRS 18.110 is clear. A verified Memorandum of Costs must be filed within five (5) days of entry of the  
17 Decree. Gabrielle failed to file any Memorandum of Costs. Her untimely request to now be awarded her  
18 expert witness' fees should not be considered by this Court. She should have complied with the statutory  
19 provisions of NRS 18.110. She cannot sit on her rights and then expect to be awarded those costs when  
20 she failed to comply with Nevada law.

21 In support of her request for the costs of Anthem Forensics, Gabrielle justifies its bill for  
22 \$151,300.00 by simply stating that the fee is reasonable and necessary. She fails to go through the factors  
23 set forth in *Frazier* to justify this amount. The fact remains that Anthem Forensics "expert" analysis  
24 could have been performed by anyone who knows how to use a calculator and put different daily  
25 transactions into categories. Anthem Forensics did not have to use any expertise to do this "analysis."  
26 This bulk of this "analysis" involved basic data entry. Gabrielle should have gone through each of the  
27 *Frazier* factors to support her request. Instead, Gabrielle's support for this request amounts to a couple of  
28 conclusory sentences.

29 In support of her request for the cost of her real estate appraiser, Gabrielle contends that she  
30 submitted her appraiser's bill as Exhibit 101 at trial. However, that exhibit is only a check for \$6,500.00.  
31 It is not an itemized billing statement from her expert detailing what expenses were incurred. A check  
32 paid to an expert is not enough for this Court to determine whether an expert's fee is reasonable because  
33 it is unknown what was done to justify that amount. Gabrielle further failed to go through the factors set

1 forth in *Frazier* in support of this amount, which is over the \$1,500.00 allowed under NRS 18.110.

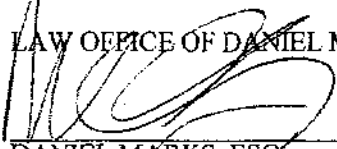
2 As such, this Court should deny Gabrielle's request for attorney's fees because there is no basis  
3 for such an award in this case, and this Court should deny her request to be reimbursed the cost of her  
4 expert witness' because she failed to comply with NRS 18.110.

5 **III. CONCLUSION**

6 Based on the forgoing, this Court should deny Gabrielle's motion because there is no basis for  
7 such an award. Gabrielle is not a prevailing party in this case because she did not prevail on all the issues  
8 that she presented to this Court. In addition, any request made by Gabrielle for reimbursement of costs is  
9 untimely. While this Court stated in the Decree that it would consider an award of costs relating to  
10 Gabrielle's experts, Gabrielle failed to file a verified Memorandum of Costs with this Court within the  
11 time period provided under NRS 18.110. As such, Gabrielle's motion must be denied.

12 DATED this 13 day of October, 2016.

13 LAW OFFICE OF DANIEL MARKS

14   
15 DANIEL MARKS, ESQ.  
16 Nevada State Bar No. 002003  
17 NICOLE M. YOUNG  
18 Nevada Bar No. 12659  
19 610 South Ninth Street  
20 Las Vegas, Nevada 89101  
21 Attorneys for Defendant  
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Radford J. Smith, Esq.  
Radford J. Smith, Chartered  
2470 St. Rose Pkwy, Suite #206  
Henderson, NV 89074

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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 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 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: October 13, 2016

Signature of Party or Preparer: 

  
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.


Date of Hearing: October 18, 2016  
Time of Hearing: 8:30 a.m.

**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**

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 submits his Reply in Support of Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief, And Opposition to Counter-motion for Attorney's Fees. The grounds for Defendant's Reply and Opposition are set forth in the following Memorandum of Points and Authorities.

DATED this 14 day of October, 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

////

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I. FACTUAL BACKGROUND**

3 On August 24, 2016, Defendant Dennis Kogod (hereinafter "Dennis") filed the instant motion.  
4 At that time, the hearing on that motion was set for September 21, 2016, at 9:00 a.m. Plaintiff Gabrielle  
5 Cioffi-Kogod (hereinafter "Gabrielle") was served with the instant motion on August 24, 2016, via  
6 electric service through the court's e-filing system. However, at the time of the hearing on September 21,  
7 2016, Gabrielle's counsel claimed that due to office issues the motion was not calendared and that an  
8 opposition was never filed. This Court allowed Gabrielle additional time to file an opposition and  
9 continued the hearing to October 18, 2016.

10 On October 12, 2016, Gabrielle filed her opposition and countermotion for attorney's fees. This  
11 filing was twenty- one (21) days after the September 21, 2016 hearing and thirty (30) days after the  
12 opposition was originally due.

13 In addition, at the hearing that took place on September 21, 2016, Gabrielle's counsel stated that  
14 he was speaking with their expert and were going to talk to Dennis' counsel regarding potentially  
15 resolving this issue and dividing the accounts. That did not happen either.

16 Based on this Court's division of property in this case, Gabrielle is walking away with almost  
17 \$27 million worth of assets. Dennis is walking away with almost \$20 million.

18 **II. LEGAL ARGUMENT**

19 Nevada Rule of Civil Procedure Rule 62 governs a stay a proceedings to enforce a judgment. In  
20 this case, Dennis is requesting this Court to allow alternate security instead of a supersedeas bond.  
21 NRCp 62 indicates that an appellant may obtain a stay of the district court's determination pending  
22 appeal when the appellant posts a supersedeas bond that would permit full satisfaction of the judgment.  
23 Dennis is seeking a stay of the Decree of Divorce regarding the unequal division, award of alimony and  
24 award of sanctions, but asks this Court to forego the requirement of a supersedeas bond since there are  
25 sufficient assets to cover the amounts required to be paid pursuant to the Decree of Divorce. Dennis  
26 would have to pay 10% of the bond to post a supersedeas bond. Based on the amount in dispute, that fee  
27 could easily be \$350,000.00.

28 ////

1 In *Nelson v. Heer*, the Nevada Supreme Court set forth the factors to be considered when a full  
2 supersedeas bond may be waived and/or alternate security substituted. 121 Nev. 832, 122 P.3d 1253  
3 (2005). These factors include:

4 (1) the complexity of the collection process; (2) the amount of time  
5 required to obtain a judgment after it is affirmed on appeal; (3) the degree  
6 of confidence that the district court has in the availability of funds to pay  
7 the judgment; (4) whether the defendant's ability to pay the judgment is so  
8 plain that the cost of a bond would be a waste of money; and (5) whether  
the defendant is in such a precarious financial situation that the  
requirement to post a bond would place other creditors of the defendant in  
an insecure position.

9 *Id.* at 836.

10 In this case, a stay is warranted based on the amount of money at issue. Further the posting of a  
11 supersedeas bond is not necessary or warranted because there are sufficient assets to pay the amounts  
12 due to Gabrielle if this Court is affirmed on appeal. Forcing Dennis to undergo the additional cost for a  
13 supersedeas bond would be a waste of money. There will also be no complexity in the collection  
14 process.

15 Dennis is not even requesting that this Court waive the supersedeas bond. He is simply asking for  
16 alternate security. The money in dispute that was awarded to Gabrielle, including the unequal division  
17 and sanctions could be placed in a blocked, interest-bearing UBS account. Based on the amount of  
18 money that was awarded to Gabrielle that is not in dispute, this would not cause Gabrielle any hardship.  
19 With regard to the lump-sum alimony that this Court ordered Dennis to pay to Gabrielle, a lien could be  
20 placed on the California real estate.

21 In her untimely opposition, Gabrielle uses the wrong standard. The Nevada Rules of Appellate  
22 Procedure are not applicable in this Court. This Court must analyze this issue under NRCP 62 and under  
23 *Nelson v. Heer*. However, even under NRAP 8, a stay is still warranted. The issue on appeal are issues  
24 that the Nevada Supreme Court has never provided substantial guidance. The case law in Nevada  
25 regarding waste and alimony does not analyze those issues under the unique facts of this case. This  
26 appeal will contain issues of first impression. This is conceded by both Gabrielle and this Court.

27 ////

28 ////

1 Finally, Gabrielle's request for attorney's fees for having to respond to the instant motion is  
2 unfounded given the fact that her opposition is over thirty (30) days late and does not even apply the  
3 correct legal standard.

4 **III. CONCLUSION**

5 Based on the factors in Nelson, Dennis is entitled to a stay. This Court should grant Dennis'  
6 motion to stay and order that the money at issue for the unequal division and sanctions be placed in a  
7 blocked, interest-bearing UBS account and that a lien be placed on the California real estate as alternate  
8 security for the lump-sum alimony.

9 DATED this 14 day of October, 2016.

10 LAW OFFICE OF DANIEL MARKS

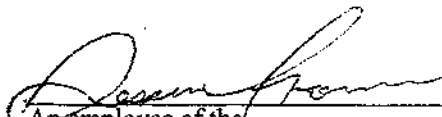
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12 DANIEL MARKS, ESQ.  
13 Nevada State Bar No. 002003  
14 NICOLE M. YOUNG  
15 Nevada Bar No. 12659  
16 610 South Ninth Street  
17 Las Vegas, Nevada 89101  
18 Attorneys for Defendant  
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4 **CERTIFICATE OF SERVICE**

5 I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 14<sup>th</sup>  
6 day of October, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically  
7 transmitted a true and correct copy of the above and foregoing **OPPOSITION TO MOTION FOR**  
8 **ATTORNEY'S FEES AND COSTS** by way of Notice of Electronic Filing provided by the court  
9 mandated E-file & Serve system to the following:

10 Radford J. Smith, Esq.  
11 Radford J. Smith, Chartered  
2470 St. Rose Pkwy, Suite #206  
Henderson, NV 89074

12   
13 An employee of the  
14 LAW OFFICE OF DANIEL MARKS  
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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 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.
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- ☐ **\$0** The Motion/Opposition being filed with this form is not subject to the \$25 reopen fee because:
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  - ☐ 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) \_\_\_\_\_.

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- 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.

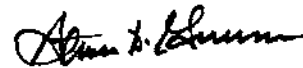
**Step 3.** Add the filing fees from Step 1 and Step 2.

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: October 14, 2016

Signature of Party or Preparer: \_\_\_\_\_



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

13 GABRIELLE CIOFFI - KOGOD,

14 Plaintiff,

15 v.

16 DENNIS KOGOD,

17 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: G

FAMILY DIVISION

**REPLY TO OPPOSITION TO MOITON FOR ATTORNEY'S FEES AND COSTS**

DATE OF HEARING: October 18, 2016

TIME OF HEARING: 8:30 a.m.

COMES NOW Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her attorneys, Radford J. Smith, Esq. and Garima Varshney, Esq. of Radford J. Smith, Chartered, and submits the following points and authorities in the following points and authorities support of the Reply to Opposition referenced above.



1 This Reply is made and based upon all pleadings and papers on file in this action, the points and  
2 authorities attached hereto, and any oral argument or evidence adduced at the time of the hearing of this  
3 matter.

4 DATED this 17<sup>th</sup> day of October, 2016.

5 RADFORD J. SMITH, CHARTERED

6 Garima Varshney  
7 RADFORD J. SMITH, ESQ.  
8 Nevada State Bar No. 002791

9 GARIMA VARSHNEY, ESQ.  
10 Nevada State Bar No. 011878  
11 2470 St. Rose Parkway, Suite 206  
12 Henderson, Nevada 89074  
13 Attorneys for Plaintiff

14 I.

15 **REPLY TO OPPOSITION TO MOTION FOR ATTORNEY'S FEES AND COSTS**

16 Gabrielle has sought attorney's fees and costs pursuant to the Court's direction in the Findings  
17 of Fact, Conclusions of Law and Decree of Divorce ("Decree") that either party may file a post-  
18 adjudicatory papers with the Court.

19 **A. Gabrielle's Request for Attorney's Fees**

20 Gabrielle's request for Attorney's Fees is filed under NRCP 54(2) which allows Gabrielle to file  
21 a Motion for Attorney's Fees in family law cases within 20 days after the Notice of Entry of the  
22 Judgment. The factors that the Court must consider in any award for attorney's fees are set forth in  
23 *Miller v. Wilfong*, 121 Nev. 619, 119 P.3d 727 (2005) after evaluating the *Brunzell* factors.<sup>1</sup> Gabrielle  
24 has analyzed those factors in her Motion in her request for attorney's fees. Gabrielle's reasoning for  
25 the one-day delay in filing her motion are set forth in the Ex Parte Motion with Notice for Extension of  
26 Time to File Motion for attorney's Fees and Costs.

27  
28 <sup>1</sup> *Brunzell v. Golden Gate Nat'l Bank*, 85 Nev. 345, 455 P.2d 31 (1969).

1       **B. Gabrielle's Request for Expert's Fees**

2       NRS 18.110 states in relevant part,

3       1. *The party in whose favor judgment is rendered*, and who claims costs, must file  
4       with the clerk, and serve a copy upon the adverse party, within 5 days after the entry of  
5       judgment, *or such further time as the court or judge may grant*, a memorandum of the  
6       items of the costs in the action or proceeding, which memorandum must be verified by  
7       the oath of the party, or the party's attorney or agent, or by the clerk of the party's  
8       attorney, stating that to the best of his or her knowledge and belief the items are correct,  
9       and that the costs have been necessarily incurred in the action or proceeding.  
10      [Emphasis added]

11      Divorce actions cannot be subject to "prevailing party" as it is difficult to determine who is the  
12      prevailing party in a divorce action, until the Court specifically makes that determination. In the  
13      Decree in this case, the Court has not made that determination. In this case, Gabrielle was seeking  
14      more than \$6M in community waste. The Court awarded her only \$4M in community waste. Gabrielle  
15      also requested alimony which was awarded by the Court. It is possible that Gabrielle prevailed on that  
16      issue, but that determination must be made by the Court.<sup>2</sup>

17      Moreover, in *Eberle v. State ex rel. Redfield Trust*, 108 Nev. 587, 836 P.2d 67 (1992), the  
18      Supreme Court, while discussing NRS18.110 timeframes, held that the district court may impliedly  
19      grant a party additional time within which to move for expert witness fees and costs even if the district  
20      court has not specifically granted an order allowing a party additional time to file a request for expert  
21      fees. In that case, the appellants tried to incorporate a new city pursuant to chapter NRS 266. The  
22      district court held that chapter 266 was unconstitutional. While an appeal of the district court's decision  
23      was pending, the legislature amended chapter 266. The court dismissed the appeal as moot. The district  
24      court permanently enjoined the individuals from attempting to incorporate under chapter 266 as it  
25      

26      <sup>2</sup> The case cited by Dennis, *Bobby Berosini, Ltd. v. PETA*, 114 Nev. 1348, 1353, 971 P.2d 383 (1998), is inapplicable in this  
27      case. *Bobby Berosini, Ltd. v. PETA* is a civil action, in which the appellant entertainer filed a suit against appellees after a  
28      tape of appellant beating his stage animals aired on television. Appellant won a jury verdict, but was reversed on appeal. In  
29      that case, the district court awarded appellees costs and attorney's fees pursuant to NRS18.010, and not under NRS18.110, as  
30      a sanction for prosecuting a frivolous claim. Court did not apply NRS 18.110, but only indicated that statutes permitting the  
31      recovery of costs are to be strictly construed.

1 existed prior to amendment and dismissed the action. The district court awarded the owners expert  
2 witness fees and costs. Appellants contend that respondents' request for extraordinary expert witness  
3 fees and costs was not timely under NRS 18.110(1). Specifically, appellants contend that judgment was  
4 entered on October 17, 1988, by the entry of "Order Granting Permanent Injunction." Respondents  
5 contend that final judgment was entered on January 29, 1990, when district court granted respondents'  
6 motion for judgment, and finally dismissed the entire action. Respondents filed for extraordinary expert  
7 witness fees and costs five days after the order from motion for judgment was entered. In discussing  
8 NRS 18.110, the Supreme Court held as follows-

11 NRS 18.110(1) provides that a memorandum of costs must be filed by the prevailing  
12 party within five days after the entry of judgment or within "such further time as the court  
13 or judge may grant." *Although no further time for filing a motion for costs was*  
14 *specifically granted by the district court, by granting the motion for expert witness fees*  
15 *and costs, the district court either considered the motion to be timely, or impliedly*  
16 *granted respondents additional time within which to move for expert witness fees and*  
17 *costs. In either case, the district court's exercise of discretion to reach the merits of the*  
18 *motion will not be disturbed on appeal. Contrary to appellants' arguments, the statutory*  
19 *period of NRS 18.110(1) is, by its own terms, not a jurisdictional requirement.*  
20 [Emphasis added]

21 See *Eberle v. State ex rel. Redfield Trust*, 108 Nev. 587, 836 P.2d 67 (1992)

22 Similarly, in this case, the Court has ordered -

23 Nevertheless, although not ordered herein, this Court is persuaded that Gabrielle *should*  
24 *be* reimbursed for forensic accounting costs associated with her retention of Anthem  
25 Forensics for work that Dennis had promised and was legally obligated to perform (as  
26 discussed throughout this Decree). NRS 18.005(5). See *Frazier v. Drake*, 131 Adv. Op.  
27 64, 357 P.3d 365 (2015).

28 See Findings of Fact, Conclusions of Law and Decree of Divorce ("Decree") filed on August 22, 2016.

For these reasons, Gabrielle submits that NRS 18.110 does not apply in family law cases because  
it is difficult to determine who the prevailing party is in a divorce action. Even if the Court applies NRS  
18.110, the Court can impliedly grant either party additional time within which to move for expert  
witness fees and costs even if that additional time is not specifically granted by the district court.

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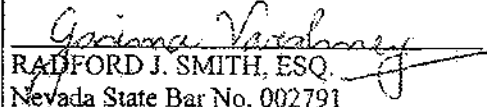
II.

CONCLUSION

Based on the foregoing, Plaintiff, Gabrielle Cioffi-Kogod respectfully requests this Court enter its order granting her Motion for Attorney's Fees and Costs.

DATED this 7<sup>th</sup> day of October, 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

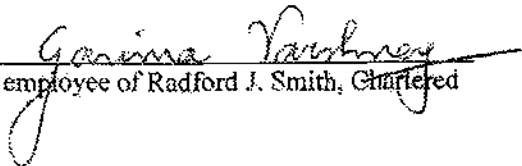
Attorneys for Plaintiff

**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 OPPOSITION TO MOTION FOR ATTORNEY'S FEES AND COSTS" on this 17<sup>th</sup> of October, 2016, to all interested parties by way of the Eighth Judicial District Court's electronic filing system

Daniel Marks  
Law Office of Daniel Marks  
610 South Ninth Street  
Las Vegas NV 89101

  
An employee of Radford J. Smith, Chartered

1 LAW OFFICE OF DANIEL MARKS  
2 DANIEL MARKS, ESQ.  
3 Nevada State Bar No. 002003  
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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

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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**APPELLANT'S APPENDIX**  
**Volume 45**

<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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<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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 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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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



<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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 Gehlen dated December 8, 2015	19	3686-3690

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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
////		

**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

  
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

DISTRICT COURT  
CLARK COUNTY, NEVADA

11 GABARIELLE CIOFFI-KOGOD,

12 Plaintiff,

13 vs.

14 DENNIS KOGOD,

15 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

17 CERTIFICATE OF SERVICE

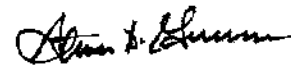
18 I hereby certify that I am an employee of Radford J. Smith Chartered ("the Firm"). I am over the  
19 age of 18 and not a party to the within action.

20 I served the foregoing document described as "CERTIFICATE OF SERVICE" on this 14<sup>th</sup> of  
21 September 2016, to all interested parties by way of the Eighth Judicial District Court's electronic filing  
22 system  
23

24 Daniel Marks  
25 Law Office of Daniel Marks  
26 610 South Ninth Street  
27 Las Vegas NV 89101

28   
An employee of Radford J. Smith, Chartered



  
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.

MOTION FOR ATTORNEY'S FEES AND COSTS

DATE OF HEARING: 10/12/2016  
TIME OF HEARING: 10:00am

20 COMES NOW, Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her  
21 attorneys, Radford J. Smith, Esq. and Garima Varshney, Esq., of Radford J. Smith, Chartered, and moves  
22 this Court for the following orders:

23 1. Directing Defendant Dennis Kogod ("Dennis") to pay all or some reasonable portion of  
24 the attorney's fees incurred by Gabrielle in the prosecution of this action;  
25  
26

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

13 GABRIELLE CIOFFI - KOGOD,

14 Plaintiff,

15 v.

16 DENNIS KOGOD,

17 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

18 NOTICE: PURSUANT TO EDCR 5.25(b) YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS  
19 MOTION WITH THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF  
20 YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE TO FILE A  
21 WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10) DAYS OF YOUR RECEIPT OF  
22 THIS MOTION MAY RESULT IN THE REQUESTED RELIEF BEING GRANTED BY THE COURT WITHOUT  
23 HEARING PRIOR TO THE SCHEDULED HEARING DATE.

MOTION FOR ATTORNEY'S FEES AND COSTS

DATE OF HEARING:

TIME OF HEARING:

24 COMES NOW, Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her  
25 attorneys, Radford J. Smith, Esq. and Garima Varshney, Esq., of Radford J. Smith, Chartered, and moves  
26 this Court for the following orders:

1. Directing Defendant Dennis Kogod ("Dennis") to pay all or some reasonable portion of  
the attorney's fees incurred by Gabrielle in the prosecution of this action;

1           2.     Directing Dennis to pay all or some reasonable portion of the expert fees incurred by  
2 Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good  
3 cause to enter an order for an amount greater than the statutory limitation;

4           3.     For such other and further relief as the Court finds proper in the premises.

5           This motion is made and based upon the points and authorities and affidavits attached hereto, and  
6 upon all such argument as may be made by counsel at the time of the hearing of this matter.

7     Dated this 12 day of September, 2016.

8     RADFORD J. SMITH, CHARTERED

9     \_\_\_\_\_  
10    RADFORD J. SMITH, ESQ.

11   Nevada State Bar No. 2791

12   GARIMA VARSHNEY, ESQ.

13   Nevada State Bar No. 011878

14   2470 St. Rose Parkway, Suite 206

15   Henderson, Nevada 89074

16   Attorney for Plaintiff

1  
2 **NOTICE OF MOTION**

3 TO: DENNIS KOGOD, Defendant; and,

4 TO: DANIEL MARKS, ESQ., Attorney for Defendant

5 PLEASE TAKE NOTICE that the undersigned will bring the foregoing MOTIONS on for hearing  
6 before the above-entitled Court on the \_\_\_\_ day of \_\_\_\_\_, 201\_\_\_\_ at the hour of \_\_\_\_\_  
7 \_\_\_\_m or as soon thereafter as counsel may be heard.

8 Dated this 12 day of September, 2016.

9 RADFORD J. SMITH, CHARTERED

10  
11 RADFORD J. SMITH, ESQ.

12 Nevada State Bar No. 2791

13 GARIMA VARSHNEY, ESQ.

14 Nevada State Bar No. 011878

2470 St. Rose Parkway, Suite 206

Henderson, Nevada 89074

Attorney for Plaintiff

15  
16 **I. SUMMARY OF ISSUES**

17 Gabrielle moves to recover all or a reasonable portion of the fees and costs she has incurred in  
18 prosecuting this case. Gabrielle's fees and costs incurred through her attorneys Radford J. Smith,  
19 Chartered updated through August 31, 2016 are \$418,511.04. (See Kogod Bill History attached hereto as  
20 Exhibit "1"). The costs she incurred for Anthem Forensics is \$151,300.00 (See Updated Summary and  
21 Billings of Anthem Forensics attached hereto as Exhibit "2"), and the costs she paid for Mark Herman  
22 were presented through Plaintiff's Exhibit 101 admitted at trial.<sup>1</sup>

23  
24 <sup>1</sup> Gabrielle presented evidence at trial of the fees and costs she incurred in the case through Exhibits  
25 admitted into evidence. See, Decree at page 3, footnote 6. The Court held that that the propriety of an  
26 award of fees and costs (as evidenced in the attorney's fees billing and expert cost billings identified in  
that footnote) may be addressed by post-adjudicatory papers filed with the court. This motion is provided  
based upon that order.

1        There were three primary contested issues in the case: 1) community waste;<sup>2</sup> 2) alimony; and, 3)  
2        the valuation of the residences acquired by Dennis. All of the assets that were in issue were acquired by  
3        Dennis without Gabrielle's knowledge or consent; all of the "waste" in issue was money expended by  
4        Dennis without Gabrielle's knowledge or consent. The bulk of the work that was done in the case was  
5        necessary to perform a valuation of those assets, and an accounting of Dennis's spending. The action  
6        was made substantially more difficult because of Dennis's failure to perform an accounting of his  
7        spending, and his failure to comply with court rules or orders.

8  
9        In its Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter "Decree"), the  
10       Court has indicated a reluctance to enter an award of fees to either party because neither party filed an  
11       offer to allow entry of judgment pursuant to NRS 125.141. As discussed below, this case presented  
12       complicated and uncertain issues of fact and law. Neither party could have offered a solution through  
13       NRS 125.141 to the alimony issue, and the property and waste issues involved millions of dollars.  
14       Neither counsel could provide any level of certainty to their clients. Picking a number for settlement  
15       could have been millions of dollars off the Court's decision, and each party was confident enough in their  
16       position to forego that possibility.

17       Moreover, and equally important, the parties could not be aware of the value of those issues until  
18       each expert had finished their reports, and had been subject to deposition. Due to scheduling issues that  
19       had nothing to do with Gabrielle, her counsel or her experts, she was unable to complete the last expert  
20       deposition, Richard Teichner, CPA, until February 16, 2016, six days before the commencement of trial.

21  
22       The majority of the fees Gabrielle incurred were due to the unusual circumstances underlying this  
23       case. Were this simply a matter of dividing the parties' assets, or just an alimony claim, the parties  
24       would have expended a fraction of the fees and costs the community ultimately incurred. It is Dennis's

25  
26       <sup>2</sup> The moniker "community waste" is used here as a form of shorthand to represent the complicated issue of a "compelling  
reason" for an unequal division of property carefully analyzed in great detail in the Decree.

1 concealment and fraud over many years that resulted in the fees and costs being many multiples of those  
2 typically expended in a divorce case.

3 Even if one were to ignore Dennis's role in causing the increase of fees in this case, a straight  
4 analysis of the applicable factors justifies an award of fees to Gabrielle. She was charged a fair rate for  
5 services, her counsel performed competent work, counsel and Anthem performed a massive amount of  
6 work necessary to prepare the presentation, Dennis's income massively exceeds Gabrielle's, and  
7 Gabrielle prevailed.

## 8 **II. GABRIELLE'S MOTION IS TIMELY**

9 Gabrielle's motion presents a claim for attorney's fees after judgment, entered August 22, 2016,  
10 set forth in the Court's Findings of Fact, Conclusions of Law, and Decree of Divorce. NRCP 54(2) states  
11 in relevant part,  
12

13 (A) Claim to Be by Motion. A claim for attorney fees must be made by motion. The  
14 district court may decide the motion despite the existence of a pending appeal from the  
underlying final judgment.

15 (B) Timing and Contents of the Motion. Unless a statute provides otherwise, the  
16 motion must be filed no later than 20 days after notice of entry of judgment is served;  
17 specify the judgment and the statute, rule, or other grounds entitling the movant to the  
18 award; state the amount sought or provide a fair estimate of it; and be supported by  
19 counsel's affidavit swearing that the fees were actually and necessarily incurred and were  
20 reasonable, documentation concerning the amount of fees claimed, and points and  
authorities addressing appropriate factors to be considered by the court in deciding the  
motion. The time for filing the motion may not be extended by the court after it has  
expired.

21 EDCR 8.06 states in relevant part,

22 (a) Except as otherwise provided in paragraph (b) of this rule, notwithstanding any  
23 prior Order of this Court, whenever a party has the right or is required to do some act or  
24 file same within the prescribed response period after the service of a notice or other  
25 paper, other than process, and the notice or paper is electronically served upon the party,  
26 three (3) calendar days must be added to the prescribed period.

1 The Notice of Entry of Findings of Fact, Conclusions of Law and Order ("Order") was served by  
2 August 22, 2016. Based on the foregoing, this request is timely filed to address Katie's request for fees  
3 and costs under NRCP 54.

### 4 **III. FACTORS IN CONSIDERING AN AWARD OF FEES**

5 The Court wrote a detailed and thoughtful 114 page Decree after trial. Gabrielle will not belabor  
6 the facts or findings set forth in that decision. Gabrielle seeks an award of attorney's fees and costs from  
7 Dennis based upon his bad faith violations of the rules of court (his specific misrepresentations to the  
8 Court about Ms. Steiner, and his blatant and continuous violation of the Joint Preliminary Injunction), as  
9 the prevailing party, and under the criteria set forth in *Miller v. Wilfong*, 121 Nev. 619, 119 P.3d 727  
10 (2005), including the disparity in the parties' incomes.

11  
12 The Court has continuing jurisdiction in a post-trial matter to award attorney's fees under NRS  
13 125.150(3). *Love v. Love*, 114 Nev. 572, 581, 959 P.2d 523, 529 (1998).

14 EDCR 7.60(b) states in pertinent part:

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

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

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

20 NRS 18.010 and NRCP 37(b)(4) permit the entry of fees and sanctions for a parties' bad faith claims or  
21 discovery failures.

22  
23 In *Miller v. Wilfong*, the Court held that

24 [W]hile it is within the trial court's discretion to determine the reasonable amount of  
25 attorney fees under a statute or rule, in exercising that discretion, the court must evaluate  
26 the factors set forth in *Brunzell v. Golden Gate National Bank*. Under *Brunzell*, when  
courts determine the appropriate fee to award in civil cases, they must consider various  
factors, including the qualities of the advocate, the character and difficulty of the work  
performed, the work actually performed by the attorney, and the result obtained. We take

1 this opportunity to clarify our jurisprudence in family law cases to require trial courts to  
2 evaluate the *Brunzell* factors when deciding attorney fee awards. Additionally, in *Wright*  
3 *v. Osburn*, this court stated that family law trial courts must also consider the disparity in  
4 income of the parties when awarding fees. Therefore, parties seeking attorney fees in  
family law cases must support their fee request with affidavits or other evidence that  
meets the factors in *Brunzell* and *Wright*.

5 *Miller v. Wilfong*, 121 Nev. 619, 623-24, 119 P.3d 727, 730 (2005)

#### 6 IV. APPLICATION OF FACTORS TO THE FINDINGS AND DECREE

##### 7 A. The *Brunzell* Factors

8 1. *Quality of the Advocate*: This factor addresses the ability, training, education, experience,  
9 professional standing and skill of the attorney of the litigant seeking fees. Arguably, this factor primarily  
10 addresses the hourly rates of the attorney(s) that worked on the case; an experienced lawyer with good  
11 standing and skill can demand a higher rate than less experienced counsel. Radford J. Smith, Esq. is A/V  
12 rated with Martindale Hubbell, and is a board certified Nevada family law specialist. Mr. Smith's rate of  
13 \$450 per hour is reasonable based on his qualifications and the level of experience. Mr. Smith's  
14 associate, Ms. Varshney's rates of \$350 per hour are also reasonable based on her qualifications, six-year  
15 experience in family law matters, and quality of work performed in this matter. The attorneys have  
16 litigated almost every aspect of Nevada family law during the course of their respective careers.

18 2. *The Character of the Work to be Done* – its difficulty, its intricacy, its importance, time  
19 and skill required, the responsibility imposed and the prominence and character of the parties where they  
20 affect the importance of the litigation. Here, the case presented unusual questions of fact and law, and  
21 required extensive work by Gabrielle and her counsel to prepare and present evidence at trial.

22 In its Decree, the Court recognized that the bulk of the work to identify, investigate, clarify and  
23 analyze the massive amount of data necessary to present a cogent report fell upon Gabrielle, her counsel,  
24 and her experts. Gabrielle was required to analyze the data, including her spending data over years of  
25 entries to determine whether the spending was known to her. Gabrielle's counsel, when faced with the  
26 volume of the evidence, worked together with Anthem Forensics to develop a reasonable metric to



1 analyze the data as "community waste." It was that method (developed after exploring many other ideas  
2 based upon the court definitions of "waste" under Nevada law) that counsel and Anthem identified for the  
3 uncategorized spending section of Anthem's report that the Court discussed and adopted in its findings.

4 Gabrielle was required to do a mountain of work that was not typical in a normal divorce case.  
5 Gabrielle took a series of depositions all addressing various aspects of the "waste" analysis. The Court  
6 has read the depositions Gabrielle noticed and took, and she submits that all of the depositions advanced  
7 or clarified the scope of issues of waste. The depositions allowed her counsel and experts to determine  
8 those expenditures that became the analysis of potential waste contained in Anthem's reports. Indeed, a  
9 representative of Anthem Forensics was present at nearly all of the depositions, and the review of those  
10 transcripts reveal the methodology of parsing that was a significant part of the work done.

11  
12 In its Decree, the Court indicated a willingness to consider causing Dennis to pay some or all of  
13 the fees incurred by Gabrielle for the services of Anthem Forensics. Gabrielle submits that the bulk of all  
14 of the fees incurred by her in this case were related to gathering the information underlying the Anthem  
15 reports, and for that reason, those fees should be held in the same light as the work performed by  
16 Anthem.

17 3. *The Work Actually Performed by the Lawyer* – the skill, time and attention given to the  
18 work. Gabrielle has supported this motion with a billing history of fees and cost she incurred with  
19 Radford J. Smith, Chartered (Exhibit "I" attached hereto).

20 4. *The Result* – whether the attorney was successful and what benefits were derived. Here,  
21 Gabrielle prevailed. Dennis's position regarding waste was that Gabrielle should receive nothing in  
22 reimbursement for waste because his spending, even on secret girlfriends and children he fathered with  
23 another while married to Gabrielle, was not sufficiently material to justify a reimbursement for the waste.  
24 The Court found that Gabrielle had proved over \$4,000,000 of community waste. Dennis argued that  
25  
26

1 Gabrielle was not entitled alimony, but the Court awarded her over \$1,600,000 in alimony. The Court  
2 adopted the appraisal number nearest the expert report of Mark Herman.

3 **B. EXPERT COSTS**

4 In *Frazier v. Drake*, 131 Nev. Adv. Rep. 64, 357 P.3d 365 (Nev. App. 2015), the court addressed  
5 the factors the court must analyze to justify an award of expert costs exceeding the \$1500 limit in NRS  
6 18.005.<sup>3</sup> The Court held that for an award of expert fees in excess of \$1500 to be proper, the fees  
7 awarded must not only be reasonable, but the circumstances surrounding each expert's testimony must be  
8 of such necessity as to require the larger fee.

9  
10 Based upon the massive amount of work that was necessitated in this case by Dennis's actions,  
11 and his failure to provide his own accounting, Anthem's fees charged to Gabrielle are reasonable.  
12 Moreover, Anthem's reports were necessary to the analysis of the issue of "community waste;" the work  
13 performed the basis for the bulk of the Court's analysis of the issue.

14 Also, the work of Mr. Herman was also reasonable for an expert with his qualifications, and his  
15 opinion was necessary to the analysis of the value of the most valuable tangible asset of the parties, the  
16 Beverly Hills home on Oak Pass Road.

17 Gabrielle requests that the Court find that the costs of the expert Gabrielle presented at trial  
18 should be borne by Dennis.

19 **II.**

20 **CONCLUSION**

21  
22 Based on the foregoing, Plaintiff, Gabrielle Cioffi-Kogod respectfully requests this Court enter  
23 the following orders:

24  
25  
26 <sup>3</sup> It is unclear whether NRS 18.005 applies to divorce actions or judgments. The list of actions  
encompassed by that statute are identified in NRS

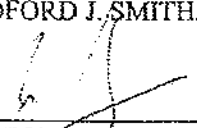
1           1.     Directing Defendant Dennis Kogod ("Dennis") to pay all or some reasonable portion of  
2 the attorney's fees incurred by Gabrielle in the prosecution of this action;

3           2.     Directing Dennis to pay all or some reasonable portion of the expert fees incurred by  
4 Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good  
5 cause to enter an order for an amount greater than the statutory limitation,

6           3.     For such other and further relief as the Court finds proper in the premises  
7

8           Dated this 12 day of September, 2016.  
9

10          RADFORD J. SMITH, CHARTERED

11   
12 \_\_\_\_\_  
13 RADFORD J. SMITH, ESQ.

14 Nevada State Bar No. 2791

15 GARIMA VARSHNEY, ESQ.

16 Nevada State Bar No. 011878

17 2470 St. Rose Parkway, Suite 206

18 Henderson, Nevada 89074

19 *Attorney for Plaintiff*  
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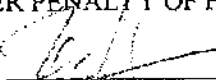
DECLARATION OF RADFORD J. SMITH, ESQ.

COUNTY OF CLARK       )  
                                  ) ss:  
STATE OF NEVADA       )

RADFORD J. SMITH, ESQ., declares as follows:

- 1. I am counsel for Plaintiff Gabrielle Kogod in the above-entitled matter.
- 2. I have personal knowledge of the facts contained in this Declaration, and I am competent to testify thereto.
- 3. I submit this declaration in Support of Ms. Kogod's Motion for Attorney's Fees and Costs.
- 4. The Motion contains a series of assertions that I know to be true from my personal knowledge, or are supported by the documents referenced in the Motion.

I STATE THE FOREGOING UNDER PENALTY OF PERJURY.

  
\_\_\_\_\_  
RADFORD J. SMITH, ESQ.  
Date: SEPT 12, 2016

## Exhibit 1

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Client No.	Dur/Qty	Amount
Gabrielle Kogod				Matter No. D13-489442-D (seale		
Kogod v. Kogod						
11/12/2014	RJS	T	Conference with Gabrielle Cioffi- Kogod		2.1	\$946.00
11/18/2014	JH	T	Preparation of Association of Counsel		0.3	\$30.00
11/24/2014	RJS	T	Meeting with client		0.2	\$90.00
12/01/2014	RJS	T	Review Answer and Counterclaim		0.3	\$135.00
12/01/2014	RJS	T	Exchange emails with client		0.2	\$90.00
12/02/2014	RJS	T	Review email from client, email to client		0.2	\$90.00
12/05/2014	GV	T	Prepare Reply to Counterclaim		0.8	\$240.00
12/11/2014	JH	T	Preparation of Order Regarding Detailed FDF		0.2	\$20.00
12/11/2014	GV	T	Preparation of Ex Parte Request for Detailed FDF		0.3	\$90.00
12/12/2014	RJS	T	Prepare Opt In to Detailed Financial Disclosure Form; Phone conference with client re: 15.2 requirements		0.1	\$45.00
12/12/2014	JH	T	Preparation of Order Sealing File		0.2	\$20.00
12/12/2014	RJS	T	Review email from client; Email to client		0.2	\$90.00
12/12/2014	JH	T	Preparation of Ex Parte Request to Seal File		0.3	\$30.00
12/18/2014	JH	T	Preparation of Peremptory Challenge		0.3	\$30.00
12/18/2014	RJS	T	Review Notice of 15.2 Case Management Conference; Review of file		0.2	\$90.00
12/24/2014	RJS	T	Review Notice of Department Reassignment		0.2	\$90.00
12/24/2014	RJS	T	Prepare Notice of Entry of Order Sealing File		0.1	\$45.00
12/24/2014	JH	T	Preparation of Notice of Entry of Order		0.3	\$30.00
12/30/2014	RJS	T	Review email and attachment from client; Email to client		0.2	\$90.00
12/31/2014	RJS	T	Exchange emails with client		0.3	\$135.00
1/05/2015	RJS	T	Review Notice of Case Management Order		0.2	\$90.00
1/06/2015	RJS	T	Conference with J. Leauanae re: work as expert; Phone conference with S. Goldstein		0.8	\$360.00
1/14/2015	RJS	T	Review email from client; Email to client		0.3	\$135.00
1/15/2015	RJS	T	Review email from client		0.1	\$45.00
1/20/2015	GV	T	Exchange emails with client		0.1	\$30.00
1/20/2015	T	T	Review Disclosures from client		1.5	\$375.00
1/21/2015	RJS	T	Preparation for meeting with client; Meeting with client; Review of Documents provided by client		3	\$1,350.00
1/21/2015	T	T	Compiled list of incoming disclosures		1.5	\$375.00
1/23/2015	RJS	T	Phone conference with Hal DeBecker		0.1	\$45.00
1/26/2015	GV	T	Prepare Interrogatories; Prepare Request for Production of Documents; Phone call with Mr. De Becker		2	\$600.00
1/26/2015	GV	T	Begin research on experts for appraisals and memorandum for		0.2	\$60.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
1/26/2015			client		
1/28/2015	GV	T	Prepare a Memorandum re community waste issue; Legal research	2	\$600.00
1/29/2015	GV	T	Begin research on various appraisals in the case and preparing a Complex Divorce Litigation Statement; Email to client re: Detailed Financial Disclosure Form	0.2	\$60.00
1/29/2015	RJS	T	Email to client	0.3	\$135.00
1/29/2015	RJS	T	Conference with J. Leauanae; Review of file re: Discovery; Legal Research ; Draft outline of complex litigation plan	2.1	\$945.00
1/30/2015	RJS	T	Review emails from client; Email to client; Review and revision of Memo on waste issues; Meeting with Hal Debecker	2.6	\$1,170.00
1/30/2015	GV	T	Continue preparation of Complex Divorce Litigation Plan; Exchange emails with client	1.2	\$360.00
1/30/2015	RJS	T	Prepare comprehensive Memorandum re: Discovery of Hidden Assets and attachment of Foreign account	3.8	\$1,710.00
1/30/2015	GV	T	Prepare List of Expert Witnesses	0.5	\$150.00
2/02/2015	GV	T	Email from client	0.1	\$30.00
2/02/2015	RJS	T	Legal research re: offshore bank accounts	3	\$1,350.00
2/03/2015	RJS	T	Review emails from client	0.3	\$135.00
2/03/2015	RJS	T	Conference with client; Appearance at Case Management Conference; Review email from client	1.5	\$675.00
2/03/2015	GV	T	Review client's Detailed FDF	0.2	\$60.00
2/04/2015	RJS	T	Review emails from client; Preparation of draft Interrogatories	1.2	\$540.00
2/04/2015	GV	T	Prepare and serve Amended Request for Production of Documents and Amended Request for Interrogatories per Mr. Smith's instructions	0.6	\$180.00
2/05/2015	RJS	T	Exchange emails with client "Re: Today's Proceedings"	0.4	\$180.00
2/06/2015	RJS	T	Review of email from client and enclosed tax return	0.8	\$360.00
2/06/2015	RJS	T	Review Plaintiff's Initial Production under EDCR 16.2	1.5	\$675.00
2/06/2015	RJS	T	Review of draft Financial Disclosure Form	0.2	\$90.00
2/11/2015	RJS	T	Review Defendant's Initial 16.2 Supplement	0.2	\$90.00
2/12/2015	RJS	T	Review Order of Court re: Case Management Conference	0.2	\$90.00
2/12/2015	GV	T	Review witness list filed by Opposing Counsel	0.1	\$30.00
2/12/2015	RJS	T	Review email from J. Jimmerson's office; Respond to email; Review email from client	0.3	\$135.00
2/13/2015	RJS	T	Review of Dennis Kopod's draft Financial Disclosure Form, compare to financial information in file	0.2	\$90.00
2/13/2015	RJS	T	Preparation of Plaintiff's Initial 16.2 Disclosure	1.4	\$630.00
2/13/2015	GV	T	Review NRCP 16.2 Disclosures; Prepare Proposed Community	2	\$800.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/13/2015			Property Distribution based upon documents provided by client		
2/15/2015	RJS	T	Review production of Documents by J. Jimmerson; Memo to file	1.6	\$675.00
2/15/2015	RJS	T	Review of emails from client "One More" and attached website information and Youtube video	0.6	\$270.00
2/15/2015	RJS	T	Review of emails from client with Photo and "Love Story" poster	0.2	\$90.00
2/17/2015	GV	T	Review documents produced by Opposing Party as NRCP 16.2 Disclosures; Review Opposing Party's Detailed FDF; Research on various real properties identified by Mr. Kogod; Email exchanges with Mr. Marc Herman (real estate appraiser) regarding appraisal of properties in Beverly Hills area	1.3	\$390.00
2/17/2015		T	Review, organize; Defendant's Initial 16.2 Disclosure re: authenticity and propriety of disclosures	7	\$1,750.00
2/18/2015	GV	T	Exchange emails with Mr. Marc Herman	0.2	\$60.00
2/18/2015	GV	T	Email exchanges with Opposing Counsel re: NRCP 16.2 Disclosures	0.2	\$60.00
2/18/2015	RJS	T	Revision of draft Interrogatories and Request for Production of Documents	0.3	\$135.00
2/19/2015	GV	T	Email from Joe Leauanae	0.1	\$30.00
2/19/2015	GV	T	Email from and to Marc Herman	0.2	\$60.00
2/20/2015	GV	T	Prepare client's Financial Disclosure Form; Phone call with client; Review emails from client	1.8	\$540.00
2/20/2015	GV	T	Begin preparation of Memorandum for Hal De Becker and revisions to Complex Divorce Litigation Plan	0.4	\$120.00
2/23/2015	GV	T	Email to and from client	0.1	\$30.00
2/23/2015	GV	T	Email from client; Email to Mr. Herman	0.3	\$90.00
2/23/2015	RJS	T	Review emails from client and attachments; Emails to client	0.6	\$270.00
2/23/2015	RJS	T	Review of contract from Anthem Forensics	0.1	\$45.00
2/24/2015	GV	T	Email to Anthem Forensics; Email from client	0.2	\$60.00
2/25/2015	RJS	T	Review email from client	0.1	\$45.00
2/25/2015	GV	T	Conference with client; Finalize Financial Disclosure Form and file; Begin preparation of discovery strategy in the case	3.2	\$960.00
2/25/2015	RJS	T	Conference with client	1.8	\$555.00
2/26/2015	GV	T	Prepare letter for Mr. Herman and Anthem Forensics	0.2	\$60.00
2/26/2015	GV	T	Review various emails from client	1	\$300.00
2/27/2015	RJS	T	Review letter and documents from Greg Smith re: Trust	0.1	\$45.00
2/27/2015	GV	T	Review multiple emails from client; Phone call from client	0.9	\$270.00
2/27/2015	GV	T	Email from Opposing Counsel; Email to client	0.1	\$30.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/27/2015					
2/27/2015	GV	T	Review letter from Mr. Gregory Smith	0.1	\$30.00
3/02/2015	GV	T	Review Opposing Party's Detailed FDF	0.2	\$60.00
3/02/2015	RJS	T	Review proposed witness list from client; Prepare outline of additional witnesses	0.4	\$180.00
3/02/2015	GV	T	Emails from and to client	0.3	\$90.00
3/04/2015	GV	T	Email from Opposing Counsel	0.1	\$30.00
3/09/2015	GV	T	Email from and to Anthem Forensics; Email exchanges with client	0.6	\$180.00
3/09/2015	GV	T	Exchange emails with client	0.5	\$150.00
3/10/2015	GV	T	Review various emails and attachments from client	1	\$300.00
3/11/2015	GV	T	Emails from client; Begin draft of List of Witnesses; Prepare List of Expert Witnesses	1.2	\$360.00
3/11/2015	GV	T	Email to and from Mr. Leauanae	0.2	\$60.00
3/12/2015	RJS	T	Review email and Biography from client	2.5	\$1,125.00
3/12/2015	GV	T	Research online for various witnesses; Prepare a draft List of Witnesses	2.2	\$660.00
3/12/2015	GV	T	Phone call from Mr. Herman; Email from Mr. Herman	0.2	\$60.00
3/13/2015	RJS	T	Conference with client	2.2	\$990.00
3/13/2015	GV	T	Review emails from client; Research on attorney in California; Meet with client	1	\$300.00
3/16/2015	RJS	T	Revise draft of Complex Divorce Litigation Plan	1.3	\$585.00
3/16/2015	GV	T	Prepare initial draft of Complex Divorce Litigation Plan	1.9	\$670.00
3/16/2015	GV	T	Prepare Subpoena Duces Tecum for Wells Fargo Bank, UBS Investments, Inc. Michelle Gravely, and Bank of America	2.2	\$660.00
3/17/2015	KFS	T	Preparation of Certificate of Service for Notice of Deposition	0.1	\$10.00
3/17/2015	RJS	T	Preparation and Appearance at Case Management Conference	1.1	\$495.00
3/17/2015	KFS	T	Preparation of Certificate of Service for Notice of Deposition	0.1	\$10.00
3/17/2015	KFS	T	Preparation of Certificate of Service for Notice of Deposition	0.1	\$10.00
3/17/2015	GV	T	Conference with client; Attend Case Management Conference; Review documents produced by Opposing Counsel	2.2	\$660.00
3/18/2015	GV	T	Emails from and to client	0.2	\$60.00
3/19/2015	GV	T	Phone call with Mr. Daniel Jaffe	0.3	\$90.00
3/19/2015	RJS	T	Review email and agreement from Jaffe and Clemens	0.2	\$90.00
3/23/2015	KFS	T	Preparation of Certificate of Service to Michelle Gravely, Psy.D.	0.1	\$10.00
3/24/2015	GV	T	Review discovery produced by Opposing Party	0.2	\$60.00
3/26/2015	GV	T	Phone call with Wells Fargo re Subpoena	0.2	\$60.00
3/26/2015	GV	T	Email from Mr. Jaffe re: Retainer; Email to client	0.2	\$60.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
3/27/2015	GV	T	Phone call from Wells Fargo Bank	0.1	\$30.00
3/29/2015	RJS	T	Review email from client	0.1	\$45.00
3/31/2015	RJS	T	Review email from client re: expenditures; Email to client	0.2	\$90.00
4/01/2015	RJS	T	Review emails from client; Email to client	0.2	\$90.00
4/01/2015	GV	T	Conduct Lexis Nexis Search; Email to client re: Discovery; Meet with client	2.2	\$660.00
4/02/2015	KFS	T	Prepare Plaintiffs 2nd 16.2 Supplement	2	\$200.00
4/03/2015	RJS	T	Review Defendants' 2nd Supplemental Response to Request for Production of Documents	0.4	\$180.00
4/06/2015	RJS	T	Review of Cross Deposition of Custodian of Records of Wells Fargo, B of A, UBS Financial	0.6	\$270.00
4/07/2015	RJS	T	Review Subpoena for Bank of America, UBS and Wells Fargo	0.1	\$45.00
4/08/2015	GV	T	Email from and to client	0.1	\$30.00
4/08/2015	KFS	T	Preparation of Plaintiffs 3rd 16.2 Supplemental Disclosure	2.33	\$233.00
4/08/2015	RJS	T	Review draft Complex Civil Litigation Plan; Prepare outline of Changes to Plan; View public record report of Dennis Kogod and compare records to Production	2.5	\$1,125.00
4/08/2015	GV	T	Revise Complex Divorce Litigation Plan	4.3	\$1,290.00
4/09/2015	GV	T	Revise and file client's List of Witnesses	0.2	\$60.00
4/10/2015	GV	T	Email from and to Mr. Herman	0.1	\$30.00
4/13/2015	GV	T	Prepare Stipulation and Order to continue Case Management Conference; Email to Opposing Counsel	0.5	\$150.00
4/13/2015	GV	T	Phone calls with Mr. Jaffe's office re: Depositions and Subpoenas; Email to Anthem Forensics with Complex Divorce Litigation Plan	0.7	\$210.00
4/13/2015	KFS	T	Preparation of Plaintiff's 4th 16.2 Supplemental Disclosure	1	\$100.00
4/13/2015	RJS	T	Phone conference with client	0.2	\$90.00
4/13/2015	RJS	T	Review of emails from client	0.3	\$135.00
4/14/2015	RJS	T	Conference with J. Leauanae	0.5	\$225.00
4/14/2015	GV	T	Email from and to Opposing Counsel; Phone call with Mr. Jaffe's office; Phone call with client	0.2	\$60.00
4/15/2015	GV	T	Phone call with Mr. Jaffe's office	0.2	\$60.00
4/15/2015	RJS	T	Conference with client	2.5	\$1,125.00
4/16/2015	RJS	T	Review of email from client - Re: Kogod 2014 Income Tax Prep	0.1	\$45.00
4/17/2015	RJS	T	Review of email from client "Re: Kogod 2014 Income Tax Prep" and Prepare email to client	0.1	\$45.00
4/17/2015	RJS	T	Review Motion; Email to J. Jimmerson	0.2	\$90.00
4/17/2015	GV	T	Review Ex Parte Request for OST on Motion for Protective Order	0.1	\$30.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
4/17/2015					
4/20/2015	JH	T	Preparation of Notice of Entry of Order	0.2	\$20.00
4/21/2015	RJS	T	Review of emails from client; emails to client	0.4	\$180.00
4/21/2015	RJS	T	Outline and Prepare Opposition to Discovery Motion; Phone conference with Michael Flaxman	0.3	\$135.00
4/21/2015	GV	T	Public record search on Nadine Kievsky's various names; Email to Jaffe and Clemens	0.5	\$150.00
4/21/2015	GV	T	Email to Mr. Barthol - Yacht appraisal	0.3	\$90.00
4/21/2015	RJS	T	Phone conference with S. Polseili re: Motion; Email to Mr. Jimmerson	0.3	\$135.00
4/21/2015	RJS	T	Conference with J. Leauense and client re: status of evaluation; Review of discovery sent received in case.	2.6	\$1,260.00
4/22/2015	RJS	T	Email to Shahana Polseili "RE: Kogod - Discovery Motion"	0.1	\$45.00
4/22/2015	GV	T	Exchange emails with Opposing Counsel; Prepare Opposition to Motion for Protective Order	2	\$600.00
4/22/2015	RJS	T	Email to J. Jimmerson	0.1	\$45.00
4/23/2015	RJS	T	Review of email from J. Allen (Anthem Forensics) "RE: 2014 Tax return" and prepare responsive email	0.2	\$90.00
4/23/2015	GV	T	Email exchanges with Opposing Counsel re: Discovery hearing	0.4	\$120.00
4/24/2015	RJS	T	Email to client	0.2	\$90.00
4/24/2015	RJS	T	Exchange emails with Jenny Allen	0.2	\$90.00
4/24/2015	RJS	T	Email to client; Review email from client	0.2	\$90.00
4/24/2015	GV	T	Review the Defendant's Complex Divorce Litigation Plan; Email to client; Email from Clark Barthol	0.7	\$210.00
4/27/2015	GV	T	Phone call with Cheryl Wilson, Esq., Attorney for Dr. Gravely	0.2	\$60.00
4/27/2015	RJS	T	Review letter from Cheryl Wilson re: Dr. Gravely	0.1	\$45.00
4/28/2015	RJS	T	Phone conference with J. Jimmerson pursuant to EDCR 2.34	0.2	\$90.00
4/28/2015	GV	T	Prepare First Supplement. List of Expert Witnesses	0.5	\$150.00
4/29/2015	GV	T	Exchange emails with Jenny at Anthem Forensics; Phone call with Jenny; Prepare Subpoenas for Denika LLC, Systems 8 Fight Club and MOE LLC; Prepare Application for the Issuance of Commission; Email to and from client	2.6	\$780.00
4/30/2015	KFS	T	Preparation of draft of Plaintiff's Response to Defendant's 1st Interrogatories	1.3	\$130.00
4/30/2015	KFS	T	Preparation of draft of Plaintiff's Response to Defendant's 1st Request for Production of Documents	1.4	\$140.00
4/30/2015	RJS	T	Review Plaintiff's Reply to Opposition: Legal Research	1.1	\$495.00
5/01/2015	KFS	T	Prepare Certificate of Service for Moe LLC	0.1	\$10.00
5/01/2015	KFS	T	Prepare Certificate of Service for Systems 8 Fight Club	0.1	\$10.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
5/01/2015					
5/01/2015	GV	T	Email to Joe Leauanae	0.1	\$30.00
5/01/2015	RJS	T	Preparation and Appearance at Hearing	1	\$450.00
5/01/2015	KFS	T	Preparation of Certificate of Service for Application to Conduct Deposition Out of State of System 8 Fight Club	0.1	\$10.00
5/01/2015	KFS	T	Preparation of Certificate of Service for Application to Conduct Deposition Out of State of Moe LLC	0.1	\$10.00
5/01/2015	RJS	T	Review Anthem Forensics' analysis of Dennis Kogod's FDF	0.2	\$90.00
5/01/2015	KFS	T	Preparation of Certificate of Service for Application to Conduct Deposition Out of State of Denika	0.1	\$10.00
5/01/2015	KFS	T	Prepare Certificate of Service for Denika LLC	0.1	\$10.00
5/01/2015	GV	T	Prepare Order for Commission to Take Depo - Denika LLC, Systems 8 Fight Club LLC, and MGE LLC; Exchange emails with Anthem Forensics; Email to Opposing Counsel	2.1	\$630.00
5/04/2015	RJS	T	Attend Continued Case Conference; Review of Proposed Discovery Order	1.2	\$540.00
5/04/2015	GV	T	Email exchanges with client; Review the video of Dennis Kogod	0.5	\$150.00
5/04/2015	RJS	T	Review of email from client and attachment; email to client	0.3	\$135.00
5/05/2015	GV	T	Prepare Response to Plaintiffs First Set of Interrogatories; Email to Opposing Counsel	2.2	\$660.00
5/05/2015	RJS	T	Review of email from client to Anthem "Meeting"; Email to client	0	\$0.00
5/05/2015	GV	T	Email to and from Anthem Forensics	0.2	\$60.00
5/06/2015	GV	T	Prepare Commission to Take Deposition of Systems 8 Fight Club, MOE LLC and Denika, LLC	1	\$300.00
5/06/2015	GV	T	Email from and to Opposing Counsel	0.1	\$30.00
5/06/2015	KFS	T	Preparation of Plaintiffs 5th 16.2 Supplement	1.5	\$150.00
5/07/2015	GV	T	Emails from client; Phone call from Anthem Forensics	0.3	\$90.00
5/07/2015	RJS	T	Review email from client; Email to client	0.1	\$45.00
5/08/2015	GV	T	Email exchanges with client	0.2	\$60.00
5/08/2015	GV	T	Exchange various emails with client; Emails from client	1	\$300.00
5/08/2015	GV	T	Review Mr. Kogod's Political Contributions for 2012; Email to Anthem Forensics	0.2	\$60.00
5/08/2015	GV	T	Prepare Second Request for Production of Documents	0.5	\$150.00
5/11/2015	GV	T	Phone call with Mr. Fayer; Email to Mr. Fayer	0.6	\$180.00
5/11/2015	GV	T	Review Brief re Joint Therapy Sessions; Email to client	0.2	\$60.00
5/12/2015	RJS	T	Legal Research re: disclosure of joint therapy sessions	1	\$450.00
5/12/2015	RJS	T	Review Brief re Motion for Protective Order	0.1	\$45.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
5/12/2015	GV	T	Review Notice of Settlement Conference; Phone call from Frisco Fayer	0.3	\$90.00
5/13/2015	GV	T	Email exchanges with Mr. Fayer	0.4	\$120.00
5/13/2015	RJS	T	Continued research on Tort of Fraud to the Community; Begin Preparation of Response on Discovery Issue	1.6	\$720.00
5/14/2015	GV	T	Phone call with Mr. Jaffe's office; Exchange emails with Mr. Jaffe's office and Opposing Counsel; Exchange emails with client; Review video titled "Life of Sheldon Kogod"	1.6	\$480.00
5/14/2015	RJS	T	Prepare Supplement to Opposition to Motion for Protective Order	1	\$450.00
5/15/2015		T	Research; Prepared memo Re; Joint Attorney Client Privilege	3.5	\$875.00
5/18/2015	KFS	T	Preparation of Plaintiff's Response to Defendant's 1st Request for Production of Documents	2.4	\$240.00
5/18/2015	GV	T	Finalize Discovery Responses; Exchange phone calls and emails with client	2.5	\$750.00
5/19/2015	RJS	T	Review letter from J. Jimmerson	0.1	\$45.00
5/19/2015	GV	T	Email from Mr. Jaffe	0.2	\$60.00
5/20/2015	GV	T	Email to Mr. Jimmerson; Phone call from Mr. Frisco	0.5	\$150.00
5/21/2015	GV	T	Email from Mr. Frisco; Phone call with Anthem Forensics	0.2	\$60.00
5/26/2015	GV	T	Emails and phone calls with client; Begin draft of subpoena for Pat Murphy and Notice of Inspection Oak Pass home	2.1	\$630.00
5/27/2015	GV	T	Prepare Subpoena and Notice of Deposition of Nadya Khapssalis, Mitchell Kogod, Sheldon Kogod, Dana Kogod and Marsha Kogod; Revise and finalize Subpoena for Patricia Murphy; Prepare Notice of Inspection of San Vincent, Canon Drive and Oak Hills residences	4.5	\$1,350.00
5/27/2015	RJS	T	Review Reply Brief	0.2	\$90.00
5/27/2015	GV	T	Exchange emails with Anthem Forensics	0.2	\$60.00
5/28/2015	GV	T	Exchange multiple emails with Anthem Forensics; Phone call with Anthem Forensics; Begin preparation of Motion to Continue Trial; Exchange various emails with Mr. Jimmerson and Mr. Frisco; Email Mr Mark Herman re Appraisals; Review UBS statements provided by Mr. Kogod; Send email to Opposing Counsel with missing statements list	3.5	\$1,050.00
5/28/2015	RJS	T	Email to J. Jimmerson	0.1	\$45.00
5/28/2015	GV	T	Prepare Notice of Deposition - Dennis Kogod	0.6	\$180.00
5/29/2015	GV	T	Prepare letter to Opposing Counsel re; Sale of shares by Dennis	0.4	\$120.00
5/29/2015	GV	T	Start draft of Motion to Continue Trial	1.1	\$330.00
5/29/2015	RJS	T	Review email from client	0.1	\$45.00
6/01/2015	GV	T	Prepare for Status Check Hearing; Meet with client and	3.1	\$930.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/01/2015			Expert; Attend Hearing		
6/01/2015	KFS	T	Prepare letter to Wells Fargo re password	0.1	\$10.00
6/01/2015	RJS	T	Preparation for Hearing; Appearance at Hearing; Conference with client and J. Leauanae	2.6	\$1,260.00
6/01/2015	RJS	T	Review documents from Wells Fargo	0.7	\$315.00
6/01/2015	GV	T	Email exchanges with Mr. Fayer	0.2	\$60.00
6/01/2015	GV	T	Phone call with the Court re: Updated letter from Mr. Leauanae; Email to court	0.2	\$60.00
6/01/2015	RJS	T	Review Defendant's 3rd 16.2 Supplement	0.3	\$135.00
6/01/2015	RJS	T	Review Amended Detailed FDF for Dennis Kogod	0.3	\$135.00
6/02/2015	GV	T	Begin draft of 2nd Request for Interrogatories	0.2	\$60.00
6/02/2015	GV	T	Exchange multiple phone calls with client, experts and appraiser to reschedule depositions and inspections; Email to Opposing Counsel	2.2	\$660.00
6/03/2015	RJS	T	Brief review of Defendant's 4th 16.2 Supplement	0.2	\$90.00
6/04/2015	GV	T	Emails from client; Emails to Anthem Forensics	0.3	\$90.00
6/04/2015	GV	T	Prepare Amended Notices of Depositions for Marsha Kogod, Patricia Murphy and Nadya Khapetalis; Multiple email exchanges with client, Jaffe and Clemens and Opposing Counsel; Conduct research on Jennifer Cruta Steiner; Prepare Subpoena Duces Tecum and Notice of Deposition for Jennifer Steiner; Review letter from Opposing Counsel re: Sale of Stock	3.2	\$960.00
6/04/2015	RJS	T	Review letter from J. Jimmerson	0.2	\$90.00
6/05/2015	RJS	T	Extended telephone conference with opposing counsel.	1	\$450.00
6/05/2015	GV	T	Prepare Subpoena for Jennifer Steiner; Exchange emails with Mr. Frisco re Service of various subpoenas; Exchange emails with client; Phone call from Mr. Frisco re Service of Ms. Steiner in Santa Barbara; Research on service and deposition in Santa Barbara; Exchange multiple emails with client re Various dates; Phone call from Opposing Counsel; Exchange multiple emails with Opposing Counsel; Prepare Amended Notice of Inspection of Oak Pass Home	3.2	\$960.00
6/05/2015	RJS	T	Prepare letter to J. Jimmerson	0.3	\$135.00
6/06/2015	RJS	T	Phone conference with client re: discovery issues; memo to file	1.1	\$495.00
6/06/2015	GV	T	Finalize Plaintiff's 3rd Request for Production of Documents; Finalize Request for Interrogatories	0.5	\$150.00
6/06/2015	RJS	T	Phone conference with Jim Jimmerson; Letter to Jim Jimmerson; Second phone conference with Mr. Jimmerson	1.1	\$495.00
6/09/2015	GV	T	Phone call from Opposing Counsel; Prepare letter for Opposing Counsel	0.4	\$120.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2015

Date	Staff	T/E	Description	Dur/Qty	Amount
6/09/2015					
6/09/2015	RJS	T	Review email from client	0.1	\$45.00
6/10/2015	GV	T	Phone call from yacht appraiser; Email to Opposing Counsel	0.3	\$90.00
6/11/2015	RJS	T	Review letter from J. Jimmerson	0.1	\$45.00
6/12/2015	RJS	T	Review Notices of Depositions	0.2	\$90.00
6/12/2015	RJS	T	Brief Review of Defendant's 5th 16.2 Supplement	0.1	\$45.00
6/15/2015	RJS	T	Review Minutes from 5/1/15 Hearing	0.1	\$45.00
6/15/2015	GV	T	Review various emails from client re: Documents provided by Dennis Kogod to Denise Gentile; Email to Anthem Forensics	0.5	\$150.00
6/15/2015	GV	T	Prepare letter for Opposing Counsel re: Discovery past due	0.2	\$60.00
6/15/2015	RJS	T	Review Defendant's Motion to Stay Subpoena for Jennifer Steiner; Legal Research	0.5	\$225.00
6/15/2015	RJS	T	Review Plaintiff's Experts Appraisal of the Yacht	0.1	\$45.00
6/15/2015	RJS	T	Review letter from J. Jimmerson	0.1	\$45.00
6/15/2015	KFS	T	Preparation of Plaintiff's 6th 16.2 Supplemental Disclosure	1.7	\$170.00
6/15/2015	RJS	T	Review email from client; Email to client	0	\$0.00
6/15/2015	GV	T	Exchange multiple emails with Opposing Counsel re: Inspection of the Boat; Exchange emails with Appraiser; Exchange emails with client; Phone call from client; Phone call from Opposing Counsel; Exchange emails with Marc Herman re: Appraisal of homes	3.2	\$960.00
6/15/2015	GV	T	Exchange multiple phone calls and emails with client; Review various emails provided by client; Exchange emails with Opposing Counsel; Email from the boat appraiser; Email exchanges with Joe Leauanee; Review Motion for Protective Order filed by Opposing Counsel; Review Defendant's 6th NRCP 16.2 Disclosures	3.2	\$960.00
6/16/2015	RJS	T	Brief Review Defendant's Response to Plaintiff's 2nd Request for Production of Documents	0.1	\$45.00
6/17/2015	RJS	T	Review Defendant's 6th 16.2 Supplement	0.1	\$45.00
6/17/2015	GV	T	Prepare Client's HIPAA	0.2	\$60.00
6/17/2015	GV	T	Exchange multiple emails with Opposing Counsel	0.8	\$240.00
6/18/2015	GV	T	Phone call with Nadya's attorney; Email to Nadya's attorney	0.2	\$60.00
6/18/2015	RJS	T	Review Defendant's Witness List; Review of file	0.2	\$90.00
6/18/2015	GV	T	Exchange multiple emails with client, Anthem Forensics, Frisco Fayer and Opposing Counsel; Prepare Subpoena Duces Tecum for Dr. Graveley and Dr. Allen	2.5	\$750.00
6/19/2015	GV	T	Email from Opposing Counsel; Review unsigned Denika Trust; Phone call with Jenny from Anthem Forensics; Exchange emails with Jenny; Review Motion for Stay and Protective Order; Start draft of Opposition to Motion for Stay; Emails from	3.2	\$960.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/19/2015			Frisco Fayer; Email to client		
6/19/2015	GV	T	Email from Nadya's attorney; Email to client	0.1	\$30.00
6/22/2015	RJS	T	Telephone conference with Experts (Anthem Forensics)	0.3	\$135.00
6/22/2015	GV	T	Email exchanges with Opposing Counsel; Review Ex Parte Request for OST; Review OST; Email exchanges and phone calls with client; Phone call from Clark Barthol's office	1.6	\$540.00
6/22/2015	GV	T	Email from and to Nadya's counsel	0.2	\$60.00
6/22/2015	GV	T	Meet with Jenny from Anthem Forensics re Declaration for Opposition	0.2	\$60.00
6/23/2015	GV	T	Exchange numerous emails between counsel and client re: Depositions; Prepare Amended Notice of Deposition and Subpoena for Pat Allen, Dana Kogod, Michele Gravely and Marsha Kogod; Instructions to Mr. Jaffe's office re: Service on Pat Allen; Exchange phone calls with client; Exchange emails with Nadya's attorney to schedule her deposition	1.6	\$540.00
6/23/2015	RJS	T	Review Order Shortening Time	0.1	\$45.00
6/23/2015	JH	T	Preparation of Motion Fee Sheet	0.3	\$30.00
6/23/2015	RJB	T	Review and revision of Opposition	2.1	\$845.00
6/23/2015	GV	T	Exchange emails and phone calls with Jennifer Allen; Finalize and file Opposition to Motion for Stay	2.8	\$840.00
6/23/2015	GV	T	Review Order Shortening Time; Exchange emails with the Court and Opposing Counsel re: Hearing Date	1	\$300.00
6/23/2015	GV	T	Exchange emails with Opposing Counsel and Mr. Barthol re: Boat Inspection	0.4	\$120.00
6/23/2015	GV	T	Review of Email from Garima Varshney to Ms. Martinez RE: Kogod adv. Cloffi-Kogod	0.1	\$30.00
6/24/2015	GV	T	Email from and to Mr. Fayer re: Service on Pat Allen	0.1	\$30.00
6/24/2015	GV	T	Email to and from Opposing Counsel	0.1	\$30.00
6/24/2015	GV	T	Review letter from Cheryl Wilson; Start draft of response	0.4	\$120.00
6/24/2015	GV	T	Exchange emails with Nadya's attorney; Prepare Amended Subpoena and Notice of Deposition of Nadya Khapsalis	1.5	\$450.00
6/24/2015	RJS	T	Review letter from C. Wilson, ESQ	0.1	\$45.00
6/25/2015	RJS	T	Review Defendant's 7th 18.2 Disclosure	0.1	\$45.00
6/25/2015	GV	T	Prepare Amended Subpoenas for Sheldon Kogod and Patricia Murphy; Email exchanges with Opposing Counsel; Emails to and from Anthem Forensics; Emails to client	1.5	\$450.00
6/25/2015	GV	T	Begin draft of Motion for Leave to Amend Complaint	1.5	\$480.00
6/26/2015	GV	T	Prepare for Discovery Hearing; Appear at hearing; Meet with client	2	\$600.00
6/26/2015	GV	T	Phone call to attorney in Utah; Phone call and email with court	1.6	\$480.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/26/2015			reporter in Utah; Prepare amended Subpoena Duces Tecum and Notice of Deposition of Jennifer Steiner; Prepare Acceptance of Service; Email to Opposing Counsel		
6/26/2015	RJS	T	Review email from client	0.1	\$45.00
6/26/2015	GV	T	Email to and from Clark Barthol; Email exchanges with Opposing Counsel	0.3	\$90.00
6/26/2015	GV	T	Email to Nadya Khapsalis' attorney	0.1	\$30.00
6/26/2015	RJS	T	Preparation and Appearance at Hearing with Discovery Commissioner	1.5	\$675.00
6/26/2015	RJS	T	Review letter from S. Sandler	0.1	\$45.00
6/29/2015	GV	T	Prepare draft of Stipulation and Order to place monies in trust; Exchange multiple emails with client	3	\$900.00
6/29/2015	RJS	T	Prepare strategy for discovery of information from Dennis Kogod; Legal Research re addition of fraud claim	2.2	\$990.00
6/29/2015	GV	T	Phone call to Private Investigator re: Service on Nadya Khapsalis; Email to private investigator; Review letter from Nadya's counsel; Prepare Second Amended Notice of Deposition and Notice of Deposition; Email to Mr. Jimmerson and Nadya's Counsel; Exchange multiple emails with client and Anthem Forensics	1.2	\$360.00
6/29/2015	GV	T	Exchange emails with Mr. Barthol; Review the boat appraisal; Email to client	0.3	\$90.00
6/30/2015	RJS	T	Review emails from client; Emails to client; Review correspondence from Opposing Counsel	0.5	\$225.00
6/30/2015	GV	T	Exchange multiple emails with Opposing Counsel and client re: Sale of boat; Sale of stock; Purchase of condominium; Exchange emails with Opposing Counsel re: Inspection of Oak Pass Home; Phone call with Mr. Marc Herman	3.2	\$960.00
6/30/2015	GV	T	Emails to and from Anthem Forensics	0.3	\$90.00
6/30/2015	GV	T	Email from and to Jacob Guriter, Esq. re: Domestication of Subpoena Duces Tecum and Notice of Deposition of Jennifer Crute Steiner in Utah; Email from and to Court Reporter in Utah	0.1	\$30.00
6/30/2015	RJS	T	Review Denika Membership Purchase Agreement	0.2	\$90.00
7/01/2015	GV	T	Email to Mr. Jimmerson re: Status of Acceptance of Service of Ms. Steiner's deposition	0.1	\$30.00
7/01/2015	GV	T	Email to Opposing Counsel re: Deposition of Mitchell Kogod	0.1	\$30.00
7/01/2015	RJS	T	Review Amended Notice of Deposition of Banana Republic	0.1	\$45.00
7/01/2015	RJS	T	Phone conference with G. Kogod (extended)	0.6	\$270.00
7/01/2015	RJS	T	Review proposed Stipulation and Order; Phone conference with J. Jimmerson; Phone conference with J. Allen at Anthem Forensics; Review of subpoena to Devit Inc.	1.2	\$540.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
7/01/2015					
7/01/2015	GV	T	Prepare Subpoena Duces Tecum for DaVita for Mr. Kogod's employment records; Phone conference with Mr. Jimmerson regarding Subpoena and lawsuits Mr. Kogod is involved in	2.2	\$660.00
7/01/2015	GV	T	Email from and to Anthem Forensics re: Dennis' documents deficiency; Email to Mr. Jimmerson re: Documents deficiency	0.3	\$90.00
7/01/2015	RJS	T	Review Request for Plaintiff's Interview with a Vocational Expert	0.2	\$90.00
7/01/2015	GV	T	Receive and review multiple emails from client	1.5	\$450.00
7/01/2015	RJS	T	Review Defendant's first Supplemental List of Witnesses	0.2	\$90.00
7/02/2015	GV	T	Phone call from Opposing Counsel; Email to Opposing Counsel re: Stipulation and Order; Phone call with the Broker, Jerry Reeck; Phone call with client	0.7	\$210.00
7/02/2015	RJS	T	Review letter from C. Wilson re Dr. Gravely Subpoena; Review of file	0.2	\$90.00
7/02/2015	RJS	T	Review Defendant's Motion to Stay Service of Subpoena	0.1	\$45.00
7/02/2015	GV	T	Exchange multiple emails and phone calls with Opposing Counsel re: Vocational Expert, boat sale, condominium sale, transfer of funds to Gabrielle; Email exchanges with Anthem Forensics; Email exchanges with client	3.6	\$1,080.00
7/02/2015	RJS	T	Preparation of outline of Opposition to Protective Order	0.5	\$225.00
7/02/2015	RJS	T	Review Defendant's 8th 16.2 Supplement	0.3	\$135.00
7/06/2015	GV	T	Email from Opposing Counsel; Prepare Amended Subpoena and Notice of Deposition of Mitchell Kogod; Email to Daniel Jaffe	0.8	\$240.00
7/06/2015	RJS	T	Conference with J. Leauanae and J. Allen; Review of communications between counsel; Phone conference with Michael Flaxman	1.2	\$540.00
7/06/2015	GV	T	Exchange emails with Jacob Gunter re: Subpoena to Jennifer Steiner	0.4	\$120.00
7/06/2015	GV	T	Email to Jenny Allen; Conference with Mr. Smith and Anthem Forensics re: Fraud issue and preparing for the Deposition of Pat Allen	1	\$300.00
7/07/2015	GV	T	Exchange emails with client; Revise and serve Subpoena Duces Tecum for DaVita; Revise Subpoena for Mitchell Kogod; Exchange emails with Jaffe and Clemens re Service of Subpoena on Mitchell Kogod and DaVita	1.2	\$360.00
7/07/2015	GV	T	Exchange multiple emails with Opposing Counsel re: Outstanding issues and other related matters	1.5	\$450.00
7/07/2015	GV	T	Email to Joe and Jenny from Anthem Forensics	0.2	\$60.00
7/08/2015	GV	T	Exchange multiple emails with Opposing Counsel, client, counsel for Ms. Khapssalis; Review documents provided by Opposing Counsel; Exchange emails with Daniel Jaffe's office regarding scheduling Nadya's deposition and setting	2.9	\$870.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
7/08/2015			conference rooms; Phone call with Jaffe and Clemens		
7/09/2015	KFS	T	Prepare Affidavit of Service of Jennifer Crute and Nadya Khapsalis	0.3	\$30.00
7/09/2015	GV	T	Continue work on Motion for Leave to Amend Complaint	0.2	\$60.00
7/09/2015	GV	T	Exchange emails with Opposing Counsel and client	0.8	\$240.00
7/09/2015	GV	T	Email and phone call with Marc Herman	0.4	\$120.00
7/10/2015	JH	T	Preparation of Proof of Service for Sheldon Kogod	0.3	\$30.00
7/10/2015	JH	T	Preparation of Proof of Service for B Fight	0.3	\$30.00
7/10/2015	JH	T	Preparation of Proof of Service of Dana Kogod	0.3	\$30.00
7/10/2015	GV	T	Exchange emails with Opposing Counsel; Exchange emails with Jaffe and Clemens	0.5	\$150.00
7/10/2015	JH	T	Preparation of Proof of Service on Patricia Murphy	0.3	\$30.00
7/10/2015	JH	T	Preparation of Proof of Service for Denika LLC	0.3	\$30.00
7/10/2015	GV	T	Exchange emails with client	0.2	\$60.00
7/13/2015	RJS	T	Email to M. Flaxman; Emails to and from client	0.2	\$60.00
7/13/2015	GV	T	Exchange emails with Opposing Counsel; Exchange emails with client; Email to Anthem Forensics; Continue review of client's various emails for Motion for Leave to Amend Complaint	2.6	\$780.00
7/13/2015	GV	T	Email exchanges with Marc Herman	0.1	\$30.00
7/14/2015	GV	T	Prepare Case Status; Exchange emails with Opposing Counsel, client and Anthem Forensics; Phone call with Anthem Forensics; Phone conference with Opposing Counsel; Phone call with office of Jaffe and Clemens	2.6	\$840.00
7/14/2015	CG	T	Prepare discovery file	2	\$200.00
7/15/2015	RJS	T	Phone conference with D. Marks and J. Jimmerson	0.8	\$360.00
7/15/2015	GV	T	Email from Jaffe and Clemens regarding Subpoena to DaVita	0.1	\$30.00
7/16/2015	RJS	T	Revise Status of Case	1.8	\$510.00
7/17/2015	RJS	T	Review of Income Tax, 2014 support	0.2	\$60.00
7/19/2015	RJS	T	Prepare outline for Opposition to Stay	0.2	\$60.00
7/20/2015	GV	T	Email to Opposing Counsel; Email to and from Anthem Forensics; Email to Ms. Wilson; Phone call with Mr. Daniel Marks	1.3	\$390.00
7/21/2015	RJS	T	Review of file; Preparation and Appearance at Status check	1.5	\$675.00
7/21/2015	GV	T	Prepare for Status Check Hearing; Meet with client and Jenny Allen; Attend Status Check Hearing; Prepare Stipulation and Order re: \$3.1 Million and Sale of Yacht; Email to Opposing Counsel; Email to Sharon Sandler re: Nadya Khapsalis' deposition	3.1	\$930.00
7/22/2015	KFS	T	Preparation of Plaintiff's 8th 16.2 Supplemental Disclosure	2	\$200.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
7/22/2015					
7/22/2015	GV	T	Exchange emails with client; Email to Marc Herman; Email to Opposing Counsel	0.5	\$150.00
7/23/2015	GV	T	Exchange multiple emails with Opposing Counsel's office; Email from Nadya Khapsalis's counsel; Prepare Third Amended SDT and NOD of Nadya Khapsalis; Prepare Acceptance of Service; Email to Nadya Khapsalis's counsel and Opposing Counsel	1.8	\$540.00
7/23/2015	GV	T	Email from and to Mr. Herman	0.2	\$60.00
7/23/2015	RJS	T	Review of email from client - RE: A couple of questions; email to client	0.2	\$90.00
7/23/2015	RJS	T	Email to client	0.1	\$45.00
7/23/2015	RJS	T	Review of email from M. Herman; Email to client	0.2	\$90.00
7/23/2015	RJS	T	Review email from client; Email to client	0.3	\$135.00
7/24/2015	GV	T	Email from Dan Jaffe's office re: LA County Lawsuits search result; Email to client	0.3	\$90.00
7/24/2015	RJS	T	Review of Defendant's 9th 16.2 Supplement	0.4	\$180.00
7/27/2015	GV	T	Left message and email to and from Jacob Gunter re: Subpoena to Steiner	0.1	\$30.00
7/27/2015	GV	T	Email exchanges with attorney for Nadya Khapsalis	0.1	\$30.00
7/28/2015	GV	T	Email from and to Opposing Counsel; Email to Anthem Forensics	0.2	\$60.00
7/28/2015	RJS	T	Review Order from Hearing on 7/23/15	0.3	\$135.00
7/30/2015	GV	T	Email to Opposing Counsel re: Stipulation and Order re: Yacht and Condo	0.2	\$60.00
7/30/2015	GV	T	Review Dennis' discovery responses; Email to client	0.3	\$90.00
7/30/2015	GV	T	Review letter from DeVita	0.1	\$30.00
7/30/2015	GV	T	Phone call from Jenny Allen; Emails from Jenny Allen	0.4	\$120.00
7/31/2015	GV	T	Emails from and to client; Emails from and to Opposing Counsel	0.4	\$120.00
8/03/2015	GV	T	Email from Opposing Counsel; Email to client and Anthem Forensics	0.3	\$90.00
8/04/2015	RJS	T	Review Motion for Protective Order; Review Discovery responses	0.3	\$135.00
8/04/2015	GV	T	Emails from Jenny Allen; Phone call with client; Email to Opposing Counsel; Review Motion for Protective Order; Email to Nadya's counsel	1.2	\$360.00
8/05/2015	RJS	T	Review emails from client; Emails to client	0.4	\$180.00
8/05/2015	RJS	T	Review Errata to Motion	0.1	\$45.00
8/05/2015	RJS	T	Review Anthem Forensics Document Request	0.2	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
8/05/2015	RJS	T	Review and execution of Stipulation and Order re: property transfers	0.2	\$90.00
8/05/2015	GV	T	Emails from and to Anthem Forensics	0.4	\$120.00
8/06/2015	RJS	T	Review of Plaintiff's 9th 16.2 Supplement	0.2	\$90.00
8/07/2015	GV	T	Email from Jenny re Payments to Immediate Family; Exchange emails with Opposing Counsel; Exchange emails with client	0.7	\$210.00
8/10/2015	GV	T	Review Appraisals for Oak Pass, and Condominiums	0.3	\$90.00
8/10/2015	GV	T	Exchange multiple emails with Opposing Counsel, the office of Dan Jaffe, counsel for Nadya Khapsalis, client and Anthem Forensics to reschedule depositions of Pat Murphy, Sheldon Kogod, Dana Kogod, Marsha Kogod, Mitchell Kogod and Dennis Kogod; Exchange emails with Utah counsel re: Amended Deposition of Jennifer Steiner; Prepare Amended Notices of Depositions; Prepare Acceptance of Service re: Steiner and Khapsalis	4.3	\$1,290.00
8/11/2015	JH	T	Prepare Stipulation and Order to Vacate Hearing	0.2	\$20.00
8/11/2015	GV	T	Email exchanges with Opposing Counsel and client; Email exchanges with Office of Jaffe and Clemens	0.2	\$60.00
8/12/2015	JH	T	Preparation of Notice of Entry of Order	0.3	\$30.00
8/12/2015	RJS	T	Emails to D. Marks; Emails to Client	0.3	\$135.00
8/12/2015	GV	T	Prepare Third Request for Interrogatories and Fourth Request for Production of Documents	1.8	\$480.00
8/12/2015	GV	T	Exchange emails with client; Email to Opposing Counsel; Email regarding the boat	0.3	\$90.00
8/14/2015	GV	T	Letter to Opposing Counsel; Exchange emails with client; Exchange emails with Opposing Counsel	1	\$300.00
8/14/2015	GV	T	Review multiple emails from Jaffe and Clemens	0.4	\$120.00
8/14/2015	GV	T	Email from and to DeVita	0.2	\$60.00
8/14/2015	GV	T	Exchange emails with Opposing Counsel re: Transfer of funds from sale of boat	0.2	\$60.00
8/14/2015	RJS	T	Phone conference with D. Marks; Memo to file	0.6	\$225.00
8/17/2015	RJS	T	Phone conference with D. Marks	0.3	\$135.00
8/18/2015	GV	T	Email to Jacob Gunter; Phone call with DeVita re: Narrowing the Subpoena; Email from and to Jenny Allen	0.7	\$210.00
8/18/2015	RJS	T	Review of subpoena requests; Preparation for conference; Phone conference with DeVita officials re: Discovery	1.2	\$540.00
8/19/2015	GV	T	Phone call and emails from Jenny Allen; Phone call with client re: Her Deposition	0.5	\$150.00
8/19/2015	RJS	T	Review letter from J. Swerdlow to D. Jaffe; Exchange emails with client; Legal research re jurisdiction for discovery motion	1.1	\$495.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
8/19/2015					
8/19/2015	RJS	T	Exchange emails with client	0.2	\$90.00
8/20/2015	GV	T	Email to Utah counsel re: Steiner's deposition	0.1	\$30.00
8/21/2015	RJS	T	Exchange emails with client	0.2	\$90.00
8/21/2015	KFS	T	Preparation of Plaintiff's 10th 16.2 Supplemental Disclosure	1.4	\$140.00
8/21/2015	GV	T	Email from Jacob Gunter; Emails from and to client; Phone call from Nicole Young	0.5	\$150.00
8/26/2015	GV	T	Email exchanges regarding service of subpoenas from Jaffe and Clemens	0.2	\$60.00
8/26/2015	KFS	T	Prepare three cover sheets and file Proofs of Service for Subpoenas to Sheldon Kogod, Marsha Kogod and Patricia Murphy	0.4	\$40.00
8/26/2015	GV	T	Email exchanges with Opposing Counsel; Revise the deposition of Sheldon Kogod; Email exchanges with Joe and Jenny	0.4	\$120.00
8/27/2015	GV	T	Prepare draft Motion for Leave to Amend Complaint	1.8	\$540.00
8/27/2015	GV	T	Email exchanges with Opposing Counsel	0.1	\$30.00
8/28/2015	RJS	T	Meeting with Jenny Allen re Depositions	2.5	\$1,125.00
8/28/2015	GV	T	Meeting with Jenny Allen and client to go over deposition of Nadya Khapsalis and Patricia Murphy; Email to and from Shauna re Service on Mitchell Kogod; Phone call with Shauna	2.5	\$750.00
8/31/2015	GV	T	Exchange emails re Service of Process; Emails to Opposing Counsel; Emails to and from client; Phone call with Opposing Counsel; Email to Opposing Counsel re: Phone call	3.2	\$960.00
8/31/2015	RJS	T	Email exchanges with D. Marks	0.2	\$90.00
8/31/2015	RJS	T	Review email from G. Varshney to D. Marks	0	\$0.00
9/01/2015	GV	T	Prepare Subpoena Duces Tecum for Steiner's Deposition in Santa Barbara; Instructions to California counsel to serve Steiner in Santa Barbara; Advise Utah counsel to also serve Steiner Kogod; Exchange emails with Opposing Counsel re: Service on Steiner	1.5	\$450.00
9/01/2015	GV	T	Continue work on Motion for Leave to Amend Complaint	1.8	\$540.00
9/01/2015	RJS	T	Exchange emails with D. Marks	0.2	\$90.00
9/02/2015	GV	T	Exchange multiple emails with Opposing Counsel re: Depositions and other case related issues; Exchange emails with Jenny Allen; Phone call with Jenny Allen; Email exchanges with Dan Jaffe's office	4.3	\$1,290.00
9/02/2015	RJS	T	Review letter from D. Marks; Email to D. Marks	0.3	\$135.00
9/02/2015	RJS	T	Email exchanges with Client; Email exchanges with Jenny Allen	0.3	\$135.00
9/03/2015	GV	T	Prepare Notes on Motion to Compel for DeVita's Records	2.2	\$660.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/03/2015					
9/03/2015	GV	T	Exchange multiple phone calls with Jenny Allen re: Preparing for the Deposition of Nadya Khapaalis; Email to Nadya's counsel; Email to Dan Jaffe re: Deed; Email from Opposing Counsel	1.6	\$480.00
9/03/2015	GV	T	Email to client re: Setting Other Depositions	0.2	\$60.00
9/04/2015	GV	T	Review documents from DaVita re: Response to Subpoena	0.2	\$60.00
9/04/2015	GV	T	Prepare Fourth set of Interrogatories; Fifth Request for Production of Documents; Exchange emails with Jenny Allen; Exchange emails with Dan Jaffe's office	3.3	\$990.00
9/08/2015	KFS	T	Organize multiple incoming 16.2 Disclosure productions into discrete digital folders of individual assets and accounts	5.8	\$590.00
9/09/2015	RJS	T	Review email and attachment from Jenny Allen re: Proposed questions	0.3	\$135.00
9/09/2015	RJS	T	Conference with client and J. Allen; Preparation and Appearance at Status Check	1.8	\$810.00
9/10/2015	RJS	T	Continued preparation for Deposition of N. Khapsalis	2.4	\$1,080.00
9/10/2015	RJS	T	Meeting with client and J. Allen	1.5	\$675.00
9/10/2015	RJS	T	Travel to California; Conference with Dan Jaffe	3.8	\$1,710.00
9/10/2015	RJS	T	Review of Interspousal Transfer Deed	0.1	\$45.00
9/10/2015	KFS	T	Preparation of Plaintiffs 11 th 16.2 Supplemental Disclosure	1.6	\$160.00
9/11/2015	RJS	T	Review email from Shauna Levine	0.2	\$90.00
9/11/2015	RJS	T	Conduct Deposition of Nadya Khapsalis; Conference with client	9.5	\$4,275.00
9/12/2015	RJS	T	Travel time from California	1.5	\$675.00
9/14/2015	RJS	T	Review email from J. Allen to Court Reporter	0	\$0.00
9/14/2015	RJS	T	Review emails from client; Review email from J. Allen	0.3	\$135.00
9/14/2015	RJS	T	Review letter from J. Bailly ( P. Murphy's attorney )	0.1	\$45.00
9/14/2015	RJS	T	Review email from Lorne Riff; Review of documents from DaVita	0	\$0.00
9/15/2015	RJS	T	Review discovery requests from opposing party	0.3	\$135.00
9/15/2015	RJS	T	Preparation for Deposition of P. Murphy	1.8	\$810.00
9/15/2015	RJS	T	Review Motion for Order to Show Cause; Review of file	0.4	\$180.00
9/15/2015	GV	T	Exchange multiple emails with client and Opposing Counsel; Review discovery requests propounded by Opposing Party; Email to client; Review Motion for Order to Show Cause; Begin draft of Opposition; Review emails regarding service; Email to Jennifer Stelner; Email to Utah Counsel; Prepare Stipulation and Order re: Depositions; Exchange emails with Opposing Counsel; Email to Opposing Counsel re: DaVita documents; Email exchanges with Joe and Jenny	5.2	\$1,560.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/15/2015					
9/15/2015	RJS	T	Exchange emails with client; Exchange emails with L. Riff; Exchange emails with J. Leauanae	0.7	\$315.00
9/15/2015	RJS	T	Review letter from D. Marks	0.2	\$90.00
9/15/2015	RJS	T	Meeting with J. Allen and G. Kogod	1	\$450.00
9/15/2015	RJS	T	Deposition of P. Murphy and post Deposition conference with client	3	\$1,350.00
9/16/2015	RJS	T	Exchange multiple emails with client; Review of Discovery Responses from D. Kogod	1.4	\$630.00
9/16/2015	GV	T	Exchange emails with Dan Jaffe's office; Exchange emails with Opposing Counsel and client	1	\$300.00
9/17/2015	GV	T	Revise the Stipulation and Order per Opposing Counsel's request; Emails to and from Opposing Counsel; Email to and from Dan Jaffe's office	0.8	\$240.00
9/17/2015	RJS	T	Review Defendant's Response to 4th Request for Production of Documents	0.2	\$90.00
9/17/2015	RJS	T	Review emails from client; Email to client	0.3	\$135.00
9/17/2015	GV	T	Email from Jacob Gunter	0.1	\$30.00
9/18/2015	GV	T	Email from Ms. Steiner; Meet with client; Review discovery in the case; Exchange emails with Jenny Allen; Emails to and from Dan Jaffe's office	2.2	\$660.00
9/18/2015	RJS	T	Meeting with client to go over discovery requests	1.5	\$675.00
9/18/2015	RJS	T	Review emails from client	0.2	\$90.00
9/18/2015	RJS	T	Review email from client "Not-Quite-The-New-York-Times-Bestseller-List"	0.1	\$45.00
9/21/2015	GV	T	Email to Opposing Counsel; Email from client; Phone call with Jenny Allen; Email from Jenny Allen	0.3	\$90.00
9/21/2015	RJS	T	Review emails from client	0.2	\$90.00
9/22/2015	GV	T	Email exchanges with Opposing Counsel and client; Email from Jenny Allen; Email to Dan Jaffe's office	0.4	\$120.00
9/23/2015	GV	T	Email to client re: List of Witnesses	0.1	\$30.00
9/23/2015	RJS	T	Review email from J. Allen; Email to J. Allen	0.3	\$135.00
9/23/2015	GV	T	Begin preparing for the Depositions of Dana Kogod, Mitchell Kogod, Sheldon Kogod and Marsha Kogod; Exchange emails with Jenny Allen; Emails from Opposing Counsel	2.2	\$660.00
9/23/2015	KFS	T	Prepare Plaintiffs 12th 16.2 Supplemental Disclosure	2	\$200.00
9/23/2015	RJS	T	Review emails from client	0.2	\$90.00
9/24/2015	KFS	T	Prepare draft of Plaintiffs Response to 2nd Request for Production of Documents	0.4	\$40.00
9/24/2015	KFS	T	Prepare draft of Plaintiffs Response to Second Set of Interrogatories	0.4	\$40.00



Redford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/24/2015					
9/24/2015	GV	T	Prepare for the Depositions of Dana, Mitchell, Sheldon and Marsha; Meet with client; Prepare Plaintiff's Second Supplemental List of Witnesses; Exchange emails with Jenny; Phone call with the Court Reporter	3.6	\$1,080.00
9/24/2015	RJS	T	Conference with client	.5	\$2,250.00
9/24/2015	GV	T	Email from Opposing Counsel	0.1	\$30.00
9/25/2015	GV	T	Email to Joe and Jenny	0.2	\$60.00
9/25/2015	RJS	T	Travel to California; Preparation for Depositions of Sheldon Kogod and Marsha Kogod; Conduct Depositions	5.8	\$2,810.00
9/25/2015	GV	T	Email to Opposing Counsel	0.1	\$30.00
9/25/2015	JH	T	Preparation of Notice of Entry of Order	0.3	\$30.00
9/26/2015	RJS	T	Preparation for and conduct Deposition of Mitchell Kogod and Dana Kogod; Travel to Las Vegas	6.5	\$2,925.00
9/26/2015	RJS	T	Phone conference with Jennifer Gilbert	0.3	\$135.00
9/27/2015	RJS	T	Review emails from client	0.2	\$90.00
9/28/2015	GV	T	Email from UBS; Email from client	0.1	\$30.00
9/28/2015	GV	T	Email to Jenny Allen re; Expenses for discovery requests to Dennis Kogod	0.1	\$30.00
9/29/2015	GV	T	Email from client	0.1	\$30.00
9/30/2015	RJS	T	Prepare Stipulation and Order re: Continuance of J. Steiner Deposition	0.2	\$90.00
9/30/2015	RJS	T	Review Client's Responses to 2nd Request for Production of Documents and Interrogatories	0.2	\$90.00
9/30/2015	RJS	T	Exchange emails with J. Gilbert; Emails with J. Allen; Emails with Jaffe and Jaffe; Phone conference with J. Gilbert	0.5	\$225.00
9/30/2015	GV	T	Email exchanges with Dan Jaffe's office and Jacob Gunter re: Deposition of Ms. Steiner	0.3	\$90.00
10/01/2015	GV	T	Prepare letter for Opposing Counsel re: DaVita Document Deficiencies; Email exchanges with client, Jenny Allen, Jennifer Gilbert and Opposing Counsel; Email to Jaffe and Clemens	2.9	\$870.00
10/01/2015	RJS	T	Phone conference with Jennifer Gilbert	0.3	\$135.00
10/02/2015	RJS	T	Review Amended 2 nd Interrogatories from Defendant	0.2	\$90.00
10/02/2015	RJS	T	Review letter from D. Marks; Email to client	0.2	\$90.00
10/02/2015	GV	T	Review letter from Opposing Counsel re: Depositions; Email to client	0.1	\$30.00
10/02/2015	RJS	T	Review Defendant's 3rd Request for Production of Documents; Review 3rd Request for Interrogatories	0.3	\$135.00
10/02/2015	GV	T	Email from and to Jenny Allen	0.1	\$30.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
10/02/2015	GV	T	Continue work on Opposition to Motion for an Order to Show Cause; Exchange emails with Opposing Counsel	1.2	\$360.00
10/05/2015	RJS	T	Review email from J. Gilbert; Email to J. Gilbert	0.2	\$90.00
10/06/2015	RJS	T	Review and revise Opposition to Motion for order to Show Cause; Preparation of Counter-motion	1.9	\$855.00
10/05/2015	GV	T	Phone call with Opposing Counsel; Prepare Opposition to Motion for order to Show Cause	3	\$900.00
10/05/2015	GV	T	Email to Ms. Gilbert	0.1	\$30.00
10/05/2015	RJS	T	Preparation of Email to client; Phone conference with client	0.5	\$225.00
10/05/2015	RJS	T	Review emails from client	0.2	\$90.00
10/06/2015	RJS	T	Revise Opposition to Motion for Order to Show Cause; Review of file	0.3	\$135.00
10/06/2015	GV	T	Prepare Stipulation and Order re Depositions and Trial	0.8	\$240.00
10/06/2015	JH	T	Preparation of Motion Fee Sheet for Opposition to Motion for Order to Show Cause	0.2	\$20.00
10/06/2015	GV	T	Finalize and file the Opposition to Motion for Order to Show Cause	0.4	\$120.00
10/07/2015	RJS	T	Review Defendant's 4th Request for Production of Documents	0.2	\$90.00
10/07/2015	RJS	T	Review letter from D. Marks	0.1	\$45.00
10/07/2015	GV	T	Prepare letter for Marsha Kogod, Sheldon Kogod and Lance Spiegel; Email exchanges with Jenny Allen; Email to and from Dan Jaffe's office; Email exchanges with Opposing Counsel	3.6	\$1,140.00
10/08/2015	RJS	T	Review email from J. Gilbert; Email to J. Gilbert	0.4	\$180.00
10/08/2015	GV	T	Email exchanges with Opposing Counsel and client	0.4	\$120.00
10/08/2015	RJS	T	Review letters from D. Marks; Prepare email response	0.6	\$270.00
10/08/2015	RJS	T	Prepare draft Supplemental interrogatories and Request for Production of Documents	1.1	\$495.00
10/08/2015	RJS	T	Review emails from client; Email to client	0.7	\$315.00
10/08/2015	RJS	T	Legal Research re: fraud	3.8	\$1,710.00
10/09/2015	KFS	T	Prepare draft of Plaintiff's 5th Set of Interrogatories to Defendant	0.5	\$50.00
10/09/2015	GV	T	Phone call and email from Jenny Allen re: Documents for Motion to Order to Show Cause	0.2	\$60.00
10/09/2015	RJS	T	Prepare draft Motion for Order to Show Cause	1.5	\$875.00
10/09/2015	RJS	T	Prepare Proposed Amended Complaint	1.8	\$810.00
10/09/2015	RJS	T	Review emails from client; Emails to client	0.3	\$135.00
10/09/2015	RJS	T	Continued preparation of Motion to Amend Complaint	0.9	\$405.00
10/09/2015	KFS	T	Prepare Plaintiff's 13th 18.2 Supplement	1.4	\$140.00
10/09/2015	RJS	T	Review emails from J. Allen re: Dennis' expenses; Emails to J.	0.3	\$135.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
10/09/2015			Allen		
10/12/2015	KFS	T	Prepare Certificate of Service for Motion for Leave	0.3	\$30.00
10/12/2015	GV	T	Review emails from client; Revise the Amended Complaint; Exchange emails with client; Emails to Opposing Counsel re: Discovery; Prepare Declaration of client; Begin preparing Plaintiff's Fifth Request for Production of Documents	1.9	\$570.00
10/12/2015	RJS	T	Phone conference with Dan Marks	0.4	\$180.00
10/12/2015	RJS	T	Review emails from client; Emails to client	0.3	\$135.00
10/12/2015	RJS	T	Revise Motion to Amend Complaint	0.4	\$180.00
10/12/2015	RJS	T	Exchange emails with J. Gilbert "RE: Steiner deposition"	0.2	\$90.00
10/13/2015	RJS	T	Review letter from D. Marks re: Discovery	0.2	\$90.00
10/13/2015	GV	T	Finalize and serve Plaintiff's 5th Request for Production of Documents	0.3	\$90.00
10/13/2015	GV	T	Begin preparing questions for Dennis Kogod's deposition	1	\$300.00
10/13/2015	GV	T	Research on Subpoena for Netflix; Prepare Subpoena Duces Tecum and Notice of Deposition for Netflix	0.7	\$210.00
10/13/2015	RJS	T	Review Client's Response to 3rd Interrogatories; Review file	0.2	\$90.00
10/13/2015	GV	T	Phone call with Jenny Allen; Email to and from Jenny Allen	0.3	\$90.00
10/13/2015	RJS	T	Review email and schedules from J. Allen; Email to J. Allen	0.8	\$360.00
10/13/2015	RJS	T	Review Reply in Support of Motion for an Order to Show Cause	0.3	\$135.00
10/14/2015	RJS	T	Review email from D. Marks office; Email to D. Marks	0.2	\$90.00
10/14/2015	GV	T	Prepare Plaintiff's 6th Request for Production and 6th Request for Interrogatories	1.5	\$450.00
10/14/2015	RJS	T	Preparation and Appearance at Hearing on Motion for Order to Show Cause and Status Check; Conference with client and J. Allen	1.5	\$875.00
10/14/2015	GV	T	Meet with client; Attend Status Check Hearing	1.5	\$450.00
10/14/2015	RJS	T	Exchange emails with client	0.2	\$90.00
10/15/2015	GV	T	Email to Opposing Counsel	0.1	\$30.00
10/15/2015	GV	T	Prepare for Deposition of Dennis Kogod (Review of emails between the parties)	5.5	\$1,650.00
10/15/2015	RJS	T	Conference with Jenny Allen; Preparation for Deposition of Dennis Kogod	4.1	\$1,845.00
10/16/2015	RJS	T	Review email from D. Marks office; Email to D. Marks office	0.2	\$90.00
10/16/2015	RJS	T	Review emails from client with correspondence between parties	0.3	\$135.00
10/18/2015	RJS	T	Review Notice of Deposition for Gabrielle Cloffi - Kogod	0.1	\$45.00
10/18/2015	GV	T	Prepare Third Amended Notice of Deposition of Dennis Kogod; Review emails between the parties to prepare for deposition	2	\$600.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
10/16/2015					
10/16/2015	RJS	T	Review questions arising from email exchanges; Review emails in preparation for Dennis Kogod Deposition	2.9	\$1,305.00
10/19/2015	GV	T	Revise Responses to Second Interrogatories and Second Request for Production of Documents; Email to client	1.5	\$450.00
10/19/2015	GV	T	Prepare for meeting with client; Review emails provided by client; Review text messages provided by client; Email multiple emails with client and Opposing Counsel; Email with Jenny Allen; Phone call from Opposing Counsel; Prepare Stipulation and Order re: Dennis' Deposition; Email exchanges with Opposing Counsel	6	\$1,800.00
10/19/2015	RJS	T	Conference with client; Review emails from client with correspondence between parties	4.7	\$2,115.00
10/20/2015	KFS	T	Preparation of Plaintiff's 14th 16.2 Supplemental Disclosure	0.7	\$70.00
10/20/2015	GV	T	Revise the Interrogatories; Review numerous emails from client re: Emails and text messages between the parties; Continue work on preparing for deposition of Dennis Kogod; Prepare letter for Lance Spiegel re: Wells Fargo and Bank of America accounts; Email to and from Opposing Counsel; Email to and from client; Meet with client; Emails to and from Jenny Allen; Email to Ms. Gayle Nathan re: Deposition of Jennifer Steiner	6.6	\$1,980.00
10/20/2015	KFS	T	Preparation of draft for Plaintiff's Response to Defendant's 2nd Request for Documents	2	\$200.00
10/20/2015	KFS	T	Preparation of Plaintiff's 15th 16.2 Supplemental Disclosure	0.8	\$80.00
10/21/2015	RJS	T	Review email from J. Lequanase; Email to J. Lequanase	0.2	\$90.00
10/21/2015	RJS	T	Review emails between parties	0.7	\$315.00
10/21/2015	GV	T	Continue review of client's emails; Begin draft of Timeline; Review documents provided by client; Phone call with Joe and Jenny; Email exchanges with Joe and Jenny; Email exchanges with Opposing Counsel and client; Phone call from Opposing Counsel re: 15th NRCP 16.2 Disclosure	4.8	\$1,440.00
10/21/2015	KFS	T	Prepare draft of Plaintiff's Response to Defendant's 2nd Interrogatories	1	\$100.00
10/22/2015	RJS	T	Meeting with Jenny Allen	2.5	\$1,125.00
10/22/2015	RJS	T	Preparation for Deposition of Dennis Kogod; Review emails from J. Allen with Dennis Kogod Deposition questions	5.1	\$2,295.00
10/22/2015	GV	T	Finalize the Timeline; Continue to prepare for Dennis' deposition; Organize exhibits and emails; Email exchanges with Jenny Allen; Begin draft of Subpoena and Notice of Deposition of Bank of America; Email to Gayle Nathan; Email to and from Opposing Counsel	6	\$1,800.00
10/23/2015	GV	T	Prepare for and attend Deposition of Dennis Kogod	7	\$2,100.00
10/23/2015	KFS	T	Prepare Plaintiff's 17th 16.2 Supplemental Disclosure	0.9	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
10/23/2015					
10/23/2015	RJS	T	Preparation for and Conduct Deposition of Dennis Kogod	7	\$3,150.00
10/24/2015	RJS	T	Appearance a deposition of Gabrielle Cloffi-Kogod	7	\$3,150.00
10/26/2015	RJS	T	Letter to Devita	0.5	\$225.00
10/26/2015	RJS	T	Review email from S. Levine; Email response	0	\$0.00
10/26/2015	RJS	T	Review email from D. Marks; Email to client; Email to D. Marks	0.2	\$90.00
10/26/2015	RJS	T	Email to G. Nathan	0	\$0.00
10/26/2015	GV	T	Prepare Responses to Third Request for Production of Documents and Third Request for Interrogatories; Email to client; Phone call from and email to Sharon Sandler	1.2	\$360.00
10/27/2015	RJS	T	Exchange emails with client	0.3	\$135.00
10/27/2015	GV	T	Email to and from Ms. Sandler; Email from client	0.3	\$90.00
10/27/2015	GV	T	Email to Opposing Counsel	0.1	\$30.00
10/28/2015	GV	T	Email exchanges with Opposing Counsel and client; Review Declarations and NRCP 16.2 Disclosures filed by Opposing Counsel; Email to Jenny Allen	0.5	\$150.00
10/28/2015	RJS	T	Review Defendant's Response to 5th Request for Production of Documents	0.2	\$90.00
10/28/2015	GV	T	Email exchanges with client and Ms. Gayle Nathan	0.3	\$90.00
10/29/2015	KFS	T	Prepare draft of Plaintiff's Response to 3rd Request for Production of Documents	0.7	\$70.00
10/29/2015	GV	T	Email from Jenny Allen	0.1	\$30.00
10/29/2015	GV	T	Email from Ms. Nathan; Email from Jenny Allen	0.3	\$90.00
10/29/2015	GV	T	Email from Sharon Sandler's office	0.1	\$30.00
10/29/2015	RJS	T	Review letter from Netflix	0.1	\$45.00
10/29/2015	RJS	T	Review Declaration of Marsha Kogod; Review Declaration of Sheldon Kogod	0.2	\$90.00
11/02/2015	GV	T	Review documents from DeVita; Email to and from Sheuna at Dan Jaffe's office; Email to and from Jenny Allen	0.8	\$240.00
11/02/2015	RJS	T	Review Defendant's 11th 16.2 Supplement	0.2	\$90.00
11/02/2015	KFS	T	Prepare draft of Plaintiff's Response to Defendant's 3rd Interrogatories	0.7	\$70.00
11/03/2015	RJS	T	Phone conference with D. Marks	0.3	\$135.00
11/03/2015	GV	T	Prepare Responses to Fourth Request for Production of Documents; Email to Ms. Nathan; Email to and from Ms. Sandler; Email to client; Email to Marc Herman	0.8	\$240.00
11/03/2015	RJS	T	Review email from client; Email to client	0.1	\$45.00
11/03/2015	RJS	T	Review email from client; Email to client	0.4	\$180.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
11/04/2015	GV	T	Review video from October 14 Hearing; Prepare Order; Email to Opposing Counsel	1.1	\$330.00
11/04/2015	GV	T	Exchange emails with Jenny Allen; Email from Sharon Sandler; Prepare Subpoena Duces Tecum and Notice of Deposition for Wells Fargo and Bank of America - for Nadya's Bank Records and missing Records from Dennis; Prepare Acceptance of Service for Jennifer Steiner; Exchange emails with Ms. Steiner's counsel; Email exchanges with Opposing Counsel re: Dennis' 2nd Deposition and Expert Reports; Phone call with client; Email to Opposing Counsel re: Quit Claim Deed to the Gabrielle's new home; Phone call with Marc Herman re: Appraisal of Oak Pass and fair rental value for CA properties	4	\$1,200.00
11/05/2015	GV	T	Email to Ms. Nathan; Email to Dan Jaffe's office; Email from and to Opposing Counsel	0.6	\$180.00
11/05/2015	GV	T	Email from Marc Herman	0.1	\$30.00
11/06/2015	JH	T	Email exchanges with Gayle Nathan	0.2	\$20.00
11/09/2015	GV	T	Prepare Subpoena and Notice of Deposition for JP Morgan Chase Bank; Exchange emails with Opposing Counsel	0.7	\$210.00
11/10/2015	RJS	T	Review Opposition to Motion to Amend Complaint	0.8	\$405.00
11/12/2015	GV	T	Email from client; Phone call with Opposing Counsel re: Depositions	0.2	\$60.00
11/12/2015	RJS	T	Phone conference with D. Marks	0.2	\$90.00
11/13/2015	GV	T	Email exchanges with Jenny and client	0.4	\$120.00
11/13/2015	RJS	T	Review Defendant's Response to 5th Interrogatories	0.3	\$135.00
11/16/2015	GV	T	Review Opposition; Begin preparing for Reply to Opposition	1.8	\$540.00
11/16/2015	RJS	T	Kogod - Our Reply to Opp to Motion to Amend Due today	0.5	\$225.00
11/16/2015	RJS	T	Exchange emails with client	0.2	\$90.00
11/16/2015	GV	T	Review Defendant's Responses to Fifth Set of Interrogatories; Email to Joe and Jenny	0.2	\$60.00
11/17/2015	GV	T	Prepare Notice of Deposition for Dennis Kogod; Prepare Stipulation and Order re: Expert Reports; Prepare and finalize Reply to Opposition and file; Phone call with client; Phone calls with Joe and Jenny; Review Anthem Forensics' report; Email to Opposing Counsel	2.8	\$840.00
11/17/2015	JH	T	Preparation of Certificate of Service for Reply	0.3	\$30.00
11/17/2015	GV	T	Review Dennis' Responses to Fifth Request for Production of Documents	0.2	\$80.00
11/17/2015	RJS	T	Prepare Reply to Opposition	2.8	\$1,260.00
11/17/2015	RJS	T	Initial review of Report from Anthem Forensics; Phone conference with client;	1.3	\$585.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
11/18/2015	RJS	T	Continued review Anthem Forensics Expert Report	1.1	\$495.00
11/18/2015	GV	T	Prepare letter for the Court re: October 14 Hearing	0.5	\$150.00
11/18/2015	RJS	T	Preparation for and Appearance at Hearing; Conference with client	1.8	\$720.00
11/18/2015	KFS	T	Prepare Plaintiff's 18th 18.2 Supplemental Disclosure	1.9	\$190.00
11/23/2015	GV	T	Emails from Opposing Counsel; Email to and from client; Email from and to Dan Jaffe's office; Email to Jenny Allen; Email to Opposing Counsel	1.1	\$330.00
11/23/2015	RJS	T	Review letters from D. Marks ( x 5 )	0.5	\$225.00
11/24/2015	GV	T	Finalize the Stipulation re: Expert Reports; Email to Opposing Counsel	0.3	\$90.00
11/30/2015	RJS	T	Review emails from client; Phone conference with client	0.3	\$135.00
11/30/2015	GV	T	Research on Writ of Mandamus re: Court denial of Motion to Amend Complaint; Research on Jurisdiction on Nadya	2	\$600.00
11/30/2015	RJS	T	Phone conference with client x 2; Email to D. Marks; Phone conference with D. Marks	0.6	\$270.00
12/01/2015	GV	T	Begin preparing Motion for Order to Show Cause; Exchange emails with Ms. Jennifer Gilbert; Exchange emails with Jenny Allen and client; Email exchanges with Mr. Dan Marks, Esq.	2	\$600.00
12/01/2015	RJS	T	Conference with D. Marks; Phone conference with J. Allen	0.4	\$180.00
12/02/2015	RJS	T	Review letter from D. Marks	0.1	\$45.00
12/02/2015	GV	T	Continue work on Motion for an Order to Show Cause; Email exchanges with Jenny Allen; Email exchanges with client and Ms. Young re: Depositions and discovery; Prepare Letter for Mr. Marks in response to their letter dated November 19	3.4	\$1,020.00
12/02/2015	GV	T	Email exchanges with Ms. Young re: Stipulation re Expert Reports	0.2	\$60.00
12/03/2015	GV	T	Finalize and send letter to Opposing Counsel re: Discovery; Email from and to client; Email exchanges between Ms. Young and Mr. Marks' office; Email exchanges with Jenny Allen; Continue work on Motion for Order to Show Cause; Continue work on Memorandums regarding jurisdiction for Nadya and Writ of Mandamus	3.9	\$1,140.00
12/03/2015	JH	T	Preparation of Notice of Entry of Order From the Hearing	0.3	\$30.00
12/04/2015	RJS	T	Conference with client	1.8	\$810.00
12/04/2015	RJS	T	Review emails from client	0.1	\$45.00
12/04/2015	RJS	T	Review Subpoena response from Bank of America; Wells Fargo; JP Morgan Chase	0.8	\$360.00
12/04/2015	GV	T	Meeting with the client; Phone call to JP Morgan Chase and Wells Fargo Banks; Phone call to Court Reporter re: Dennis Kogod's deposition	2.5	\$750.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
12/07/2015	GV	T	Prepare for deposition of Dennis Kogod; Review subpoena documents from the bank; Attend deposition of Dennis Kogod; Phone calls with the Discovery Commissioner	8	\$2,400.00
12/07/2015	RJS	T	Conduct deposition of Dennis Kogod	5.5	\$2,475.00
12/07/2015	GV	T	Email from and to client	0.1	\$30.00
12/07/2015	RJS	T	Conference with client	0.5	\$225.00
12/07/2015	RJS	T	Preparation for Deposition of Dennis Kogod; Review Deposition questions and exhibits from J. Allen	5.1	\$2,295.00
12/07/2015	RJS	T	Email to D. Marks	0.1	\$45.00
12/07/2015	RJS	T	Review forwarded email from J. Gilbert	0.1	\$45.00
12/08/2015	GV	T	Exchange emails with client; Email from and to Nicole Young; Email from Ms. Gilbert re: Jennifer Steiner's Deposition; Exchange emails with Jenny Allen to prepare for deposition of Jennifer Steiner	1.2	\$360.00
12/08/2015	RJS	T	Review Defendant's Response to 6th Interrogatories	0.3	\$135.00
12/08/2015	RJS	T	Review emails from client	0.2	\$90.00
12/08/2015	RJS	T	Review Defendant's Response to 6th Request for Production of Documents	0.2	\$90.00
12/09/2015	RJS	T	Review forwarded email from J. Gilbert	0.1	\$45.00
12/09/2015	RJS	T	Review email from J. Allen with proposed questions for Jennifer Steiner's Deposition	0.2	\$90.00
12/09/2015	GV	T	Exchange emails with Jenny Allen to prepare for Jennifer Steiner's deposition; Email exchanges with Nicole Young; Email from client	1.7	\$510.00
12/09/2015	RJS	T	Phone conference with D. Marks	0.2	\$90.00
12/09/2015	RJS	T	Travel to California	1	\$450.00
12/10/2015	RJS	T	Conference with D. Marks	0.2	\$90.00
12/10/2015	GV	T	Email to Terry Estrada re: Documents for Ms. Steiner's Deposition	0.3	\$90.00
12/10/2015	RJS	T	Travel to Nevada	1	\$450.00
12/10/2015	RJS	T	Preparation for and conduct Deposition of Ms. Steiner	4.9	\$2,205.00
12/14/2015	RJS	T	Review of email from client	0.1	\$45.00
12/14/2015	RJS	T	Phone conference with D. Marks	0.4	\$180.00
12/14/2015	GV	T	Email exchanges with Jenny Allen; Email to Mr. Marks; Email exchanges with client	0.2	\$60.00
12/15/2015	GV	T	Email to Ms. Young; Phone call from Mr. Marks; Phone calls with Jenny Allen and Joe Leauanae; Email to Mr. Marks and Ms. Young with Supplemental Report	1.3	\$360.00
12/15/2015	KFS	T	Preparation of Plaintiff's 19th 16.2 Supplement	1.8	\$180.00
12/15/2015	RJS	T	Phone conference with client	0.2	\$90.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
12/15/2015					
12/15/2015	RJS	T	Review email from J. Allen with supplemental Witness Report	2.1	\$945.00
12/16/2015	GV	T	Email from Joe Leauanae	0.2	\$50.00
12/16/2015	KFS	T	Prepare Plaintiff's 20th 16.2 Supplemental Disclosure	2.8	\$280.00
12/16/2015	KAM	T	Prepare draft of Discovery Commissioner's Report and Recommendations from May 1 and June 26.	1	\$250.00
12/17/2015	KAM	T	Revised drafts of Discovery Commissioner's Report and Recommendations for May 1 and June 26.	1	\$250.00
12/17/2015	GV	T	Begin draft of Motion for Protective Order	0.2	\$80.00
12/17/2015	GV	T	Continue work on Motion for Order to Show Cause; Email exchanges with client; Phone call with Dan Marks; Email exchanges with Jenny Allen	2.5	\$750.00
12/17/2015	GV	T	Review and Revise the Report and Recommendations - June 26 Hearing	0.4	\$120.00
12/17/2015	GV	T	Prepare Seventh Request for Interrogatories and Seventh Request for Production of Documents	0.8	\$240.00
12/18/2015	RJS	T	Review emails from client; Email to client	1	\$450.00
12/21/2015	RJS	T	Review Re Notice of Depositions of Eugene Cioffi, Stephanie Cioffi and Cassandra Cioffi	0.2	\$80.00
12/21/2015	GV	T	Phone call from Nicole Young; Email to client; Emails from client; Review Notices of Depositions for New York	0.3	\$90.00
12/22/2015	GV	T	Exchange emails with Ms. Young	0.3	\$90.00
12/24/2015	GV	T	Review motion filed by Mr. Marks; Email to Joe and Jenny	0.3	\$90.00
12/28/2015	GV	T	Email to Joe Leauanae; Review video from the hearing on Motion to Amend; Email to Ms. Young re: Revisions to the proposed Order	0.8	\$240.00
12/28/2015	RJS	T	Review Motion to Compel Discovery	0.4	\$180.00
12/29/2015	GV	T	Review Declaration from Joe Leauanae; Phone call with Mr. Leauanae	0.5	\$150.00
12/29/2015	GV	T	Email to client	0.1	\$30.00
12/30/2015	GV	T	Email from client; Email from Mr. Marks' office; Email to and from Mr. Leauanae	0.3	\$90.00
1/04/2016	RJS	T	Review of Statement from J. Leauanae: Objection to Submission of Documents ( Excel files) to Teichner ( Defendant's Expert) ; Prepare letter to D. Marks	0.5	\$225.00
1/04/2016	GV	T	Review video from the hearing of May 1; Revise and finalize the Report and Recommendations; Email to Ms. Young	0.8	\$240.00
1/04/2016	GV	T	Phone call with Nicole Young; Exchange emails with Mr. Leauanae and client; Begin draft of Opposition to Motion to Compel Discovery	2.2	\$660.00
1/04/2016	GV	T	Exchange emails with Ms. Gilbert	0.3	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

<u>Date</u>	<u>Staff</u>	<u>T/E</u>	<u>Description</u>	<u>Dur/Qty</u>	<u>Amount</u>
1/04/2016					
1/05/2016	RJS	T	Phone conference with D. Marks	0.2	\$90.00
1/05/2016	GV	T	Email exchanges with client; Phone call with Nicole Young; Phone call and email exchanges with Marc Herrman	0.8	\$180.00
1/05/2016	KFS	T	Preparation of Plaintiff's 21st 16.2 Supplemental Disclosure	2	\$200.00
1/06/2016	RJS	T	Review Order Shortening Time	0.1	\$45.00
1/06/2016	GV	T	Continue work on Opposition to Motion to Compel Discovery; Email exchanges with Mr. Herrman and client; Emails from Ms. Young	0.7	\$210.00
1/07/2016	RJS	T	Review emails from client	0.2	\$90.00
1/07/2016	GV	T	Review emails from client; Continue work on Opposition and Counter-motion for Protective Order	2	\$800.00
1/08/2016	RJS	T	Revise Opposition to Motion for Protective Order	1.3	\$585.00
1/08/2016	GV	T	Continue work on Opposition and Counter-motion for Protective Order	2	\$600.00
1/11/2016	GV	T	Exchange emails with client; Exchange emails with Joe Leauanae; Exchange emails with Nicole Young; Prepare Errata to Opposition and Counter-motion	1.8	\$540.00
1/13/2016	GV	T	Email from client	0.1	\$30.00
1/14/2016	RJS	T	Review Reply	0.3	\$135.00
1/14/2016	GV	T	Review Reply for Motion to Compel; Email exchanges with Joe Leauanae; Phone call from client; Phone call from Joe Leauanae	0.5	\$150.00
1/15/2016	RJS	T	Preparation and Appearance at Hearing	1.1	\$495.00
1/15/2016	GV	T	Finalize the Motion and file; Phone call and emails with client	0.6	\$180.00
1/15/2016	RJS	T	Revise Motion to Enforce Joint Preliminary Injunction	2.8	\$1,260.00
1/15/2016	JH	T	Preparation of Supplemental Expert Witness	0.3	\$30.00
1/19/2016	RJS	T	Phone conference with Bruce Clemens re: additional research re alimony and fraud issues	0.2	\$90.00
1/19/2016	RJS	T	Review Defendant's 12th and 13th 16.2 Supplemental Production	0.3	\$135.00
1/19/2016	RJS	T	Review letter from Political Campaign re donation	0.1	\$45.00
1/19/2016	GV	T	Prepare Ex Parte Request for Order Shortening Time; Prepare Order Granting Ex Parte Request for Order Shortening Time	0.9	\$270.00
1/20/2016	RJS	T	Initial review of Defendant's Response to 7th Interrogatories	0.2	\$90.00
1/20/2016	RJS	T	Initial review of Defendant's Response to 7th Request for Production of Documents	0.3	\$135.00
1/22/2016	RJS	T	Phone conference with client	0.2	\$90.00
1/24/2016	RJS	T	Review email from G. Kogod; Email to G. Kogod	0.2	\$90.00
1/25/2016	JH	T	Preparation of Certificate of Service	0.3	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 8/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
1/25/2016					
1/25/2016	GV	T	Email from Ms. Young; Email to and from Joe Leauanae and Jenny Allen; Email from client	0.3	\$90.00
1/26/2016	GV	T	Exchange emails with Joe Leauanae; Exchange emails with Mr. Marks; Review rebuttal expert report	0.7	\$210.00
1/26/2016	RJS	T	Review Defendant's Expert's Rebuttal; compare to J. Leauanae's Report	1.9	\$855.00
1/27/2016	GV	T	Exchange emails with Joe Leauanae and Jenny	0.4	\$120.00
1/27/2016	RJS	T	Phone conference with client	0.3	\$135.00
1/28/2016	GV	T	Meet with Joe Leauanae and Jenny Allen to discuss report and trial preparation	1.2	\$360.00
1/28/2016	KFS	T	Preparation of Plaintiff's 22nd 16.2 Supplemental Disclosure	2	\$200.00
1/28/2016	RJS	T	Conference with J. Leauanae and J. Allen	1.2	\$540.00
1/29/2016	GV	T	Email exchanges with Ms. Young and Mr. Marks; Email exchanges with Jenny Allen; Email exchanges with client	1	\$300.00
1/29/2016	GV	T	Email from Jaffe and Clemens; Email to client: Kogod v. Kogod	0.1	\$30.00
2/01/2016	RJS	T	Review Notice of Deposition of Joe Leauanae	0.1	\$45.00
2/01/2016	GV	T	Email from Ms. Young with Notice of Deposition for Joe Leauanae; Email to Joe	0.3	\$90.00
2/01/2016	RJS	T	Review letter from Jaffe and Clemens	0.5	\$225.00
2/03/2016	GV	T	Review video from the hearing of January 15, 2016 and prepare Discovery Commissioner's Report and Recommendations; Email to Mr. Marks and Ms. Young	1	\$300.00
2/03/2016	GV	T	Email exchanges with Joe Leauanae and Jenny Allen; Review Video from the Hearing of June 6, 2015; Prepare written transcript of relevant portion of the June 6, 2015 hearing for Anthem Forensics' Response to Mr. Teichner's Rebuttal Report	1.2	\$360.00
2/04/2016	RJS	T	Travel to New York	5	\$2,250.00
2/04/2016	GV	T	Email from and to Jenny Allen	0.3	\$90.00
2/05/2016	RJS	T	Review Expert Report from Anthem Forensics (2016-02-05)	0.9	\$405.00
2/05/2016	RJS	T	Conference with Cassandra, Stephanie, Eugene Cioffi; Attend Depositions of Cassandra Cioffi, Stephanie Cioffi and Eugene Cioffi; Conference with client	6	\$2,700.00
2/05/2016	GV	T	Phone call with Joe and Jenny re: Response to Rebuttal Report; Review rebuttal report; Email to Mr. Marks and Ms. Young	0.6	\$180.00
2/08/2016	RJS	T	Travel to Las Vegas	5	\$2,250.00
2/08/2016	RJS	T	Review emails from client	0.1	\$45.00
2/08/2016	GV	T	Email from Ms. Young re: Discovery Commissioner's Report and Recommendations - January 15 Hearing; Email exchanges with Mr. Herman; Phone call with Mr. Herman;	1.2	\$360.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

<u>Date</u>	<u>Staff</u>	<u>T/E</u>	<u>Description</u>	<u>Dur/Qty</u>	<u>Amount</u>
2/08/2016			Review updated Appraisals and rental estimates		
2/08/2016	GV	T	Review Opposition to JPI and Countermotion filed by Dennis; Email to client	0	\$0.00
2/09/2016	RJS	T	Prepare outline of PreTrial Memo	1.1	\$495.00
2/09/2016	RJS	T	Review Appraisals of San Vincente, Oak Pass and Canyon Drive Properties	0.2	\$90.00
2/09/2016	KFS	T	Prepare Plaintiff's 23rd 16.2 Supplemental Disclosure	1.4	\$140.00
2/09/2016	RJS	T	Review Opposition to Motion to Show Cause	0.3	\$135.00
2/09/2016	GV	T	Begin preparing the Pre Trial Memorandum; Email exchanges with client; Email exchanges with Joe Leauanae and Jenny Allen; Email exchanges with Mr. Herman	2.6	\$780.00
2/09/2016	RJS	T	Appearance at Deposition of Joe Leauanae; Conference with client	4	\$1,900.00
2/11/2016	GV	T	Prepare Subpoena Duces Tecum and Notice of Deposition for Richard Teichner; Email to Ms. Young re: Extending deadlines for Pre Trial Memorandum	1	\$300.00
2/12/2016	RJS	T	Review email from J. Leauanae with items requested at his deposition	0.7	\$315.00
2/12/2016	GV	T	Phone call with the Court re: Friday deadline for Pre Trial Memorandum; Phone call with Ms. Young re: Trial Exhibits	0.3	\$90.00
2/15/2016	GV	T	Continue work on Pre Trial Memorandum; Prepare List of Witnesses; Email exchanges with Joe Leauanae and Jenny Allen; Email to client; Email from Richard Teichner re: Response to Joe's response to rebuttal report	3.1	\$930.00
2/15/2016	RJS	T	Preparation for examination of witnesses; Preparation for Trial; Review of draft Pre Trial Memorandum; Legal Research re: Alimony Issue	6.5	\$2,925.00
2/16/2016	GV	T	Prepare Trial Exhibit Index; Continue work on Pre Trial Memorandum; Exchange emails with Ms. Young; Exchange emails with Marc Herman; Exchange phone calls with Ms. Allen re: Trial preparation	4.2	\$1,260.00
2/16/2016	RJS	T	Review Defendant's 14th 16.2 Supplement and List of Witnesses	0.2	\$90.00
2/16/2016	RJS	T	Review Richard Teichner's Rebuttal Report	0.5	\$225.00
2/16/2016	RJS	T	Review emails from client	0.2	\$90.00
2/17/2016	RJS	T	Preparation for Deposition of R. Teichner; Conference with D. Marks; Conduct Deposition of Richard Teichner	4.2	\$1,890.00
2/17/2016	RJS	T	Revise draft Pre Trial Memo	0.5	\$225.00
2/17/2016	RJS	T	Preparation for and Appearance at Hearing on Motion for Order to Show Cause	1.8	\$810.00
2/17/2016	GV	T	Continue preparing for Trial; Exchange emails with Ms. Young	3.7	\$1,110.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/17/2016			and Mr. Marks; Exchange emails with Ms. Allen; Exchange emails with Mr. Herman; Continue working on the Pre Trial Memorandum; Review various deposition transcripts; Prepare for Deposition of Mr. Teichner; Prepare Order to Show Cause		
2/18/2016	RJS	T	Preparation for Trial	1.6	\$675.00
2/18/2016	GV	T	Email from and to Mr. Teichner	0.1	\$30.00
2/18/2016	GV	T	Continue working on the Pre Trial Memorandum; Phone call with Marc Herman; Phone calls with client; Continue preparing for Trial; Prepare Proposed Distribution of Community Property Worksheet; Email exchanges with client and Mr. Marks	4.2	\$1,260.00
2/19/2016	GV	T	Continue work on the Pre Trial Memorandum; Finalize and file Detailed Financial Disclosure Form; Exchange multiple emails and phone calls with Ms. Allen and Mr. Leauanae; Exchange emails with Ms. Young and Mr. Marks; Continue trial preparation	4.1	\$1,230.00
2/19/2016	RJS	T	Review Motion in Limine to Exclude Updated Appraisals; Review of file	0.3	\$135.00
2/19/2016	RJS	T	Revise PreTrial Memo	9.5	\$4,275.00
2/20/2016	RJS	T	Review Defendant's 15th 16.2 Supplement	0.1	\$45.00
2/20/2016	RJS	T	Review Defendant's Pre Trial Memo; Legal Research re citations	2.5	\$1,125.00
2/20/2016	RJS	T	Legal Research on dissipation of assets (law from other states)	1.5	\$675.00
2/21/2016	GV	T	Meeting with client and experts to prepare for Trial	5	\$1,500.00
2/21/2016	RJS	T	Conference with client and experts; Preparation for examination of witnesses; Preparation for Trial	7	\$3,150.00
2/22/2016	GV	T	Continue Preparing for Trial; Prepare Trial Exhibit Notebooks; Revise and Finalize Trial Exhibit Index; Emails to and from Mr. Marks and Ms. Young; Email exchanges with Ms. Allen; Prepare Motion in Limine to Exclude Witness	8	\$2,400.00
2/22/2016	RJS	T	Review email from client	0.1	\$45.00
2/22/2016	RJS	T	Preparation for Trial Prepare for examination of Dennis Kogod; Preparation and Organization of Exhibits; Conference with client; Preparation of Opening Statement	11.5	\$5,175.00
2/22/2016	KFS	T	Prepare Plaintiff's 24th 16.2 Supplemental Disclosure	1	\$100.00
2/22/2016	JH	T	Preparation of Trial Exhibit Books	8	\$600.00
2/22/2016	KFS	T	Preparation of Trial Books	6	\$600.00
2/23/2016	GV	T	Continue preparation for Trial; Attend Trial	6	\$1,800.00
2/23/2016	RJS	T	Appearance at Hearing	3.5	\$1,575.00
2/23/2016	RJS	T	Conference with client after Hearing (2 hours, charge for 1 hour)	1	\$450.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/23/2016					
2/23/2016	RJS	T	Preparation for Trial; Conference with client; research Davita; Revise question list for Dennis Kogod; Review proposed question list from Anthem Forensics	7	\$3,150.00
2/24/2016	RJS	T	Preparation for continued questions for Dennis Kogod; Prepare truncated witness examinations; Conference with client; Review Gabrielle's proposed questions regarding emails; Review email categorization from client	5.5	\$24,750.00
2/24/2016	RJS	T	Prepare letter to D. Marks regarding deposition transcripts at Trial	0.2	\$90.00
2/24/2016	RJS	T	Appearance at Trial	3.5	\$1,575.00
2/24/2016	GV	T	Prepare for and attend Trial; Review deposition transcript of Nadya Khapsalis, Jennifer Steiner and Patricia Murphy to prepare excerpts to offer in evidence	9.5	\$2,880.00
2/25/2016	RJS	T	Appearance at Trial	8	\$3,600.00
2/25/2016	RJS	T	Research standard for admission of expert report	1.5	\$675.00
2/25/2016	GV	T	Review depositions of Sheldon Kogod, Marsha Kogod, Mitchell Kogod and Dana Kogod for excerpts; Prepare for and attend Trial	9.5	\$2,850.00
2/25/2016	RJS	T	Conference with client; Witness preparation of client	2	\$900.00
2/26/2016	RJS	T	Appearance at Trial; Conference with J. Leauanae	8.5	\$3,825.00
2/26/2016	GV	T	Attend Trial	7	\$2,100.00
2/26/2016	RJS	T	Conference with client	0	\$0.00
2/29/2016	GV	T	Organize file; Revise and update the Trial Exhibit Index to include exhibits included at Trial	1.2	\$360.00
3/01/2016	RJS	T	Review email from client; Review emails between parties; begin draft email to client	0.7	\$315.00
3/02/2016	RJS	T	Phone conference with client	1	\$450.00
3/02/2016	GV	T	Phone call from Joa and Jenny re: Proposed Distribution of Community Property Worksheet; Emails from Ms. Young; Emails from client	0.4	\$120.00
3/03/2016	RJS	T	Review emails from N. Young; Prepare responsive email	0.2	\$90.00
3/03/2016	RJS	T	Review emails between UBS and Dennis Kogod	0.1	\$45.00
3/03/2016	RJS	T	Exchange emails with client	0.3	\$135.00
3/03/2016	GV	T	Email from Joe and Jenny; Email exchange with client; Email to Ms. Young	0.4	\$120.00
3/07/2016	GV	T	Email from Ms. Young; Email to and from Mr. Leauanae	0.2	\$90.00
3/09/2016	RJS	T	Review emails from client; Emails to client	0.3	\$135.00
3/10/2016	RJS	T	Exchange emails with client	0.4	\$180.00
3/10/2016	RJS	T	Exchange emails with client	0.3	\$135.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
3/10/2016	KAM	T	Review Video Transcript from February 26, 2016 and transcribe relevant portion regarding the maintenance of the Lake Las Vegas Property.	3.8	\$950.00
3/10/2016	GV	T	Emails from client; Review Video "Book signing by Nadine Khapsalis"; Phone call with Joe and Jenny re: Shares and updated Waste amounts	0.6	\$180.00
3/11/2016	RJS	T	Exchange emails with client	0.4	\$180.00
3/11/2016	GV	T	Emails between client and Ms. Allen	0.2	\$60.00
3/11/2016	RJS	T	Exchange emails with client Re: Kogod - request list	0.2	\$90.00
3/14/2016	RJS	T	Review Supplemental Billing Statements	0.3	\$135.00
3/15/2016	GV	T	Email exchanges between client and Opposing Party	0.1	\$30.00
3/16/2016	RJS	T	Review letter from D. Marks with appraisals	0.5	\$225.00
3/21/2016	RJS	T	Email to J. Allen; Email to client; Review emails between parties	0.2	\$90.00
3/22/2016	GV	T	Email from Ms. Young; Email to and from client; Phone call and email from Mr. Herman; Review appraisals provided by Ms. Young	1.1	\$330.00
3/22/2016	GV	T	Email to Ms. Young re: Updated documents	0.1	\$30.00
3/22/2016	RJS	T	Review emails from client; Prepare outline of motion	0.6	\$270.00
3/23/2016	RJS	T	Review email from N. Young; Email to N. Young; Review email from client; Exchange emails with M. Herman	0.3	\$135.00
3/23/2016	GV	T	Email to Ms. Young; Emails from client	0.3	\$90.00
3/24/2016	GV	T	Email from client	0.1	\$30.00
3/25/2016	GV	T	Begin draft of Motion for extension on expert report and Evidentiary Hearing on Appraisals	0.6	\$180.00
3/28/2016	RJS	T	Review Objection to Deposition Testimony	0.2	\$90.00
3/28/2016	KFS	T	Prepare Plaintiffs 25th 15.2 Supplemental Disclosure	1.4	\$140.00
3/29/2016	GV	T	Emails from and to client	0.1	\$30.00
3/30/2016	GV	T	Email from Ms. Young; Email to client	0.1	\$30.00
3/30/2016	RJS	T	Review emails from client; Review email from N. Young	0.2	\$90.00
4/01/2016	RJS	T	Review emails from client	0.3	\$135.00
4/04/2016	GV	T	Review emails from client; Email from Ms. Allen	0.4	\$120.00
4/05/2016	RJS	T	Phone conference with D. Marks; Email to J. Allen; Review emails from client; Review emails from M. Herman; Phone conference with client	0.9	\$405.00
4/05/2016	GV	T	Prepare and finalize the Motion Extension on Expert Report and Evidentiary Hearing; Phone call with Mr. Marks; Phone call with client; Phone call with Mr. Herman; Emails to Ms. Young and Mr. Marks	3.1	\$930.00
4/06/2016	RJS	T	Review email from J. Allen	0.1	\$45.00

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Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
4/06/2016					
4/06/2016	RJS	T	Preparation for Hearing; Conduct Hearing; Conference with client	2.5	\$1,125.00
4/08/2016	GV	T	Prepare for and attend hearing; Emails from client; Email to Mr. Herman and Ms. Allen re; Hearing	1.7	\$510.00
4/07/2016	RJS	T	Review emails from client	0.2	\$90.00
4/08/2016	GV	T	Emails from client; Email to Joe Leauanae	0.1	\$30.00
4/11/2016	GV	T	Emails from and to Mr. Herman; Email to client; Email from and to Ms. Young	0.4	\$120.00
4/12/2016	GV	T	Email exchanges with client; Email from Joe Leauanae	0.2	\$60.00
4/13/2016	GV	T	Emails from client; Email from Ms. Allen	0.1	\$30.00
4/16/2016	RJS	T	Review emails from client; Phone conference with client	0.2	\$90.00
4/18/2016	GV	T	Emails from and to client; Phone call from Marc Herman; Exchange emails with Ms. Young	0.6	\$180.00
4/19/2016	GV	T	Emails from and to client; Email from Mr. Marks; Phone call from client; Email from and to Mr. Leauanae	0.6	\$180.00
4/20/2016	RJS	T	Review email from J. Steiner to client	0.1	\$45.00
4/20/2016	GV	T	Phone call with client; Email to Mr. Herman; Emails from client; Email from Mr. Leauanae	0.4	\$120.00
4/25/2016	GV	T	Review Mr. Herman's rebuttal report; Email exchanges with client; Email to Mr. Marks; Email from and to Ms. Young	0.7	\$210.00
4/25/2016	RJS	T	Phone conference with Marc Herman	0.6	\$270.00
4/25/2016	RJS	T	Phone conference with client	0.1	\$45.00
4/25/2016	RJS	T	Review email and review from M. Herman; Review Report from M. Herman	0.4	\$180.00
4/26/2016	RJS	T	Review letter from D. Marks; Prepare Outline of response	0.2	\$90.00
4/26/2016	GV	T	Review letter from Mr. Marks re: Ms. Steiner; Email to and from client; Phone call from client; Emails from Mr. Herman	0.3	\$90.00
4/26/2016	RJS	T	Review emails from client	0.3	\$135.00
4/28/2016	RJS	T	Review proposed Order from April 6, 2016 Hearing	0.1	\$45.00
4/28/2016	GV	T	Emails to Ms. Young; Emails from and to client	0.7	\$210.00
5/02/2016	GV	T	Review Supplemental documents from Mr. Kogod; Exchange emails with client; Exchange emails with Anthem Forensics; Phone call from Mr. Herman	0.8	\$240.00
5/02/2016	GV	T	Review letter from Mr. Marks to the Court	0.1	\$30.00
5/03/2016	RJS	T	Review Defendant's Post Trial Disclosures	0.3	\$135.00
5/03/2016	KAM	T	Trial preparation for May 4, 2016 hearing	0.8	\$200.00
5/03/2016	GV	T	Email exchanges with client; Email exchanges with Ms. Young; Email exchanges with Ms. Allen; Prepare Evidentiary Hearing Index; Prepare Exhibits for the Evidentiary Hearing	2.3	\$690.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
5/03/2016					
5/04/2016	KAM	T	Trial preparation; Process documents for informal Discovery	3	\$750.00
5/04/2016	GV	T	Attend Evidentiary Hearing on Appraisals	3.2	\$960.00
5/04/2016	RJS	T	Review Court Minutes	0.1	\$45.00
5/04/2016	RJS	T	Preparation and Appearance at Hearing; Conference with client and expert	6.8	\$3,060.00
5/04/2016	RJS	T	Review letter from D. Marks; Prepare letter to D. Marks	0.4	\$160.00
5/04/2016	GV	T	Meet with Mr. Herman; Finalize the Evidentiary Hearing Exhibits and List; Emails to Ms. Young and Mr. Marks; Emails to and from Ms. Allen; Prepare for Offers of Proof by review of the deposition transcripts	2.4	\$720.00
5/05/2016	KAM	T	Email exchange with Anthem Forensics regarding recent financial statements	0.2	\$50.00
5/05/2016	GV	T	Email from and to Ms. Young; Email exchanges with Mr. Leauanae; Emails to client; Letter to the Court re: Nadya's deposition exhibits	0.8	\$240.00
5/06/2016	GV	T	Emails from client and Mr. Leauanae; Email to Ms. Young	0.4	\$120.00
5/06/2016	RJS	T	Phone conference with client	0.2	\$90.00
5/06/2016	RJS	T	Exchange emails with D. Marks; Phone conference with D. Marks	0.6	\$270.00
5/09/2016	KFS	T	Prepare Plaintiff's 26th 18.2 Supplemental Disclosure	1.3	\$130.00
5/09/2016	GV	T	Email exchanges with Ms. Young; Email to and from client	0.2	\$60.00
5/10/2016	RJS	T	Review emails from client; Email to client	0.3	\$135.00
5/10/2016	GV	T	Email from Ms. Young; Email to client	0.1	\$30.00
5/12/2016	RJS	T	Review email from M. Herman; Review email from client; Email to client	0.3	\$135.00
5/12/2016	GV	T	Emails from client; Phone call with client	0.2	\$60.00
5/13/2016	GV	T	Email from client; Email from Ms. Young	0.1	\$30.00
5/16/2016	GV	T	Email exchanges with client and Anthem Forensics; Email to Ms. Young	0.4	\$120.00
5/17/2016	GV	T	Email exchanges with client	0.3	\$90.00
5/19/2016	GV	T	Emails from client and Mr. Leauanae	0.1	\$30.00
5/19/2016	RJS	T	Review emails from client; Email to client; Review email from N. Young; Email to N. Young	0.3	\$135.00
5/20/2016	RJS	T	Review of emails from client	0.2	\$90.00
6/03/2016	RJS	T	Phone conference with D. Marks; Emails with client	0.3	\$135.00
6/09/2016	GV	T	Email from and to Ms. Young; Review Stipulation; Email from client	0.2	\$60.00
6/09/2016	RJS	T	Phone conference with D. Marks	0.2	\$90.00

Redford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/13/2016	GV	T	Exchange emails with client and Anthem and Daniel Kim	0.2	\$60.00
6/14/2016	GV	T	Email from and to Ms. Young	0.1	\$30.00
6/15/2016	GV	T	Email from client; Email to Ms. Young	0.2	\$60.00
6/16/2016	RJS	T	Review emails from client; Review email from N. Young	0.2	\$90.00
6/16/2016	GV	T	Email from Ms. Young; Emails from client	0.3	\$90.00
6/17/2016	RJS	T	Review Notice of Entry of Stipulation and Order	0.1	\$45.00
6/17/2016	GV	T	Email from client	0.1	\$30.00
6/20/2016	GV	T	Meet with client; Prepare letter for Wells Fargo re; Supplemental documents; Begin draft of Motion to Compel Discovery	2.3	\$690.00
6/20/2016	RJS	T	Review emails from client; Email to client	0.2	\$90.00
6/20/2016	RJS	T	Conference with client; Begin review of transcript	3.5	\$1,575.00
6/21/2016	GV	T	Prepare and file the Motion to Compel Discovery; Prepare Ex Parte Request for OST; Prepare OST; Email from client	2.8	\$840.00
6/21/2016	RJS	T	Exchange emails with client	0.2	\$90.00
6/22/2016	RJS	T	Phone conference with G. Kogod and UBA Representative	0.3	\$135.00
6/27/2016	RJS	T	Review emails from client; Review emails from J. Allen	0.2	\$90.00
6/27/2016	GV	T	Prepare Stipulation and Order re: Closing Briefs; Phone call with Ms. Young; Emails to Anthem Forensics; Review transcript of Trial Testimony of Dennis Kogod; Begin draft of Closing Brief	2.3	\$690.00
6/28/2016	GV	T	Emails from client and Opposing Party; Email exchanges with Anthem Forensics	0.6	\$180.00
6/28/2016	GV	T	Continue review of Dennis' trial testimony transcript for closing brief	5.1	\$1,530.00
6/29/2016	RJS	T	Review emails from client; Review emails from B. Galen ; Review Order	0.3	\$135.00
6/29/2016	GV	T	Review Order from the Court; Email exchanges with Jenny Allen and client; Review Trial Exhibits	0.6	\$180.00
6/30/2016	GV	T	Email exchanges with Anthem Forensics	0.2	\$60.00
7/01/2016	RJS	T	Review emails from client; Email to client	0.2	\$90.00
7/01/2016	KAM	T	Review documents, prepare supplement to trial exhibits.	1.2	\$300.00
7/01/2016	KAM	T	Email to J. Leauanae.	0.1	\$25.00
7/11/2016	GV	T	Email to Joe Leauanae; Review Opposition filed by Opposing Counsel	0.2	\$60.00
7/12/2016	RJS	T	Phone conference with J. Leauanae and J. Allen; Review of file; Preparation for Hearing	1.5	\$675.00
7/12/2016	RJS	T	Review emails from client	0.2	\$90.00
7/12/2016	GV	T	Email from client; Review file for Reply to Opposition re: Emails regarding deficiencies in Mr. Kogod's discovery.	0.8	\$240.00

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2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 8/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
7/12/2016			Prepare Supplemental Exhibits per Court's June Order		
7/13/2016	JH	T	Preparation of Supplemental Exhibits	0.5	\$50.00
7/13/2016	JH	T	Preparation of Certificate of Service	0.2	\$20.00
7/13/2016	KAM	T	Prepare for hearing.	1.5	\$375.00
7/13/2016	GV	T	Finalize the Supplemental Trial Exhibits; Prepare Reply to Opposition; Attend Hearing	3.2	\$960.00
7/13/2016	RJS	T	Preparation and Appearance at Hearing; Conference with client	2.5	\$1,125.00
7/13/2016	GV	T	Email to and from Wells Fargo	0.3	\$90.00
7/14/2016	RJS	T	Review emails from client; Email to client	0.2	\$90.00
7/14/2016	GV	T	Emails from client	0.1	\$30.00
7/20/2016	GV	T	Email from client	0.1	\$30.00
7/24/2016	RJS	T	Legal Research re use of deposition during Trial	2	\$900.00
7/25/2016	RJS	T	Research re: Alimony and treatment of alimony in recent high end cases	1.9	\$855.00
7/26/2016	RJS	T	Legal Research for Closing Brief	1.5	\$675.00
7/27/2016	GV	T	Continue work on Closing Brief	0.2	\$60.00
7/27/2016	RJS	T	Research and Prepare Alimony section of Closing Brief	4.5	\$2,025.00
7/29/2016	RJS	T	Revise outline for Brief; Preparation of Brief	2	\$900.00
7/29/2016	GV	T	Review various Transcripts; Emails and phone calls to Mr. Marks; Phone call to the Court; Prepare Closing Brief; Email to and from Anthem Forensics	7.5	\$2,250.00
7/29/2016	KAM	T	Conduct research, hand deliver brief.	1.5	\$375.00
8/02/2016	GV	T	Emails from client	0.1	\$30.00
8/03/2016	RJS	T	Review Defendant's Closing Brief	1	\$450.00
8/03/2016	RJS	T	Review emails from client; Reply to emails	0.3	\$135.00
8/03/2016	GV	T	Emails from and to client	0.1	\$30.00
8/04/2016	RJS	T	Finish reading Brief	0.2	\$90.00
8/08/2016	GV	T	Emails from client	0.2	\$60.00
8/09/2016	GV	T	Exchange emails with client; Email from and to Ms. Young	0.3	\$90.00
8/10/2016	GV	T	Exchange emails with client; Email from Ms. Young	0.6	\$150.00
8/11/2016	RJS	T	Review emails from client; Emails between parties; Email to client	0.5	\$225.00
8/11/2016	GV	T	Emails from client; Email from Ms. Young	0.2	\$60.00
8/15/2016	RJS	T	Review emails from client; Email to client	0.2	\$90.00
8/16/2016	GV	T	Email from Ms. Young; Email from client	0.1	\$30.00
8/17/2016	GV	T	Emails from client	0.1	\$30.00
8/19/2016	RJS	T	Review emails from client; Email to client	0.3	\$135.00

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Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
8/19/2016					
8/23/2016	RJS	T	Review Decree and Order; Legal research re legal analysis in conclusions of Law; Phone conference with client; Conference with client	4.5	\$2,025.00
8/24/2016	RJS	T	Review Case Appeal Statement; Review Notice of Appeal	0.1	\$45.00
8/24/2016	GV	T	Review Notice of Appeal and Case Appeal Statement; Review Motion for Stay; Emails to and from client	0.6	\$180.00
8/25/2016	GV	T	Email from client; Email from Ms. Allen	0.2	\$60.00
8/25/2016	RJS	T	Review emails from client; Email to client; Review email from J. Allen	0.2	\$90.00
8/29/2016	RJS	T	Review emails; Email re Via Mira Monte	0.1	\$45.00
8/29/2016	GV	T	Phone call with Ms. Young; Email to Ms. Young; Email exchanges with client and office of Eisen Amper	0.8	\$240.00
8/30/2016	GV	T	Emails from client and Mr. Bleeg	0.2	\$60.00
8/30/2016	GV	T	Review Notice of Bond	0.1	\$30.00
8/30/2016	RJS	T	Review of email from client to Bleeg: Re: Fwd: Invoices outstanding	0.1	\$45.00
8/30/2016	RJS	T	Review Supreme Court Notice of Referral to Settlement Program; Review Notice of Cost Bond	0.1	\$45.00
Subtotal				1,000.53	\$369,483.00
12/18/2014	ALL	E	Filing Fee for Peremptory Challenge	0	\$450.00
12/30/2014	RJS	E	Copy Charge 11/20/14 - 12/30/14	7	\$1.75
12/31/2014	ALL	E	Postage 11-20-14 - 12-31-14	0	\$0.48
12/31/2014	ALL	E	Filing Fee 11/20/14 - 12/31/14	0	\$21.00
1/31/2015	ALL	E	Copy Charge 1/1/15 - 1/31/15, machine 1	4	\$1.00
2/12/2015	ALL	E	Video Transcript of Hearing on 2/3/15	0	\$6.00
2/28/2015	ALL	E	Filing Fee 2/1/15 - 2/28/15	0	\$3.50
2/28/2015	ALL	E	Postage 2/1/15 - 2/28/15	0	\$4.72
2/28/2015	ALL	E	Copy charge for 2/1/15 - 2/28/15, machine 1	5	\$1.25
3/16/2015	ALL	E	Witness Fees for UBS, Inc	0	\$28.00
3/16/2015	ALL	E	Witness Fees for Bank of Nevada	0	\$28.00
3/16/2015	ALL	E	Witness Fees for Wells Fargo	0	\$28.00
3/16/2015	ALL	E	Service of Custodian of Records for UBS Financial Services of Nevada	0	\$48.00
3/23/2015	ALL	E	Video Transcript of Hearing on 3/15/15	0	\$5.00
3/23/2015	ALL	E	Service of Custodian of Records for Wells Fargo	0	\$53.00
3/23/2015	ALL	E	Service of Custodian of Records for Bank of America	0	\$49.50
3/31/2015	ALL	E	Postage 3/1/15 - 3/31/15	0	\$2.09

Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
3/31/2015	ALL	E	Copy charge for 3/1/15 - 3/31/15, machine 1	105	\$26.25
3/31/2015	ALL	E	Filing Fee 3/1/15 - 3/31/15	0	\$3.50
4/03/2015	ALL	E	Bank of America, invoice 370815	0	\$414.90
4/16/2015	ALL	E	Personal Service of Michelle Gravely	0	\$92.50
4/30/2015	ALL	E	Filing Fee 4/1/15 - 4/30/15	0	\$24.50
4/30/2015	ALL	E	Copy charge for 4/1/15 - 4/30/15, machine 1	5	\$1.25
4/30/2015	ALL	E	Postage 4/1/15 - 4/30/15	0	\$12.68
4/30/2015	ALL	E	Legal Research 4/1/15 - 4/30/15	0	\$182.12
5/22/2015	ALL	E	Wells Fargo, invoice 182017 for production of documents	0	\$167.04
5/31/2015	ALL	E	Postage 5/1/15 - 5/31/15	0	\$8.45
5/31/2015	ALL	E	Legal Research 5/1/15 - 5/31/15	0	\$148.74
5/31/2015	ALL	E	Filing Fee 5/1/15 - 5/31/15	0	\$35.00
6/19/2015	ALL	E	Witness Fees for Michelle Gravely, Psy.D	0	\$28.00
6/30/2015	ALL	E	Personal Service of Michelle Gravely	0	\$48.00
6/30/2015	ALL	E	Filing Fee 6/1/15 - 6/30/15	0	\$36.25
6/30/2015	ALL	E	Postage 6/1/15 - 6/30/15	0	\$7.10
6/30/2015	ALL	E	Copy charge for 6/1/15 - 6/30/15, machine 1	13	\$3.25
6/30/2015	ALL	E	Legal Research 6/1/15 - 6/30/15	0	\$87.91
7/06/2015	ALL	E	Witness Fees for USB Production of Documents	0	\$216.00
7/22/2015	ALL	E	Video Transcript of Hearing on 7/22/15	0	\$5.00
7/31/2015	ALL	E	Copy charge for 7/1/15 - 7/31/15, machine 1	11	\$2.75
7/31/2015	ALL	E	Filing Fee 7/1/15 - 7/31/15	0	\$38.50
7/31/2015	ALL	E	Postage 7/1/2015 - 7/31/2015	0	\$12.03
8/09/2015	RJS	E	Howard Lewis and Peterson PC ( invoice to Domesticate Subpoena for July)	0	\$140.00
8/14/2015	ALL	E	Courier Service	0	\$25.00
8/21/2015	ALL	E	Non Appearance - Cancellation Fee for Deposition of Jennifer Crute Steiner from Alpine Court Reporting	0	\$125.20
8/30/2015	ALL	E	Howard Lewis and Peterson PC, Domesticate Subpoena for Jennifer Crute Steiner ( July)	0	\$140.00
8/31/2015	ALL	E	Copy charge for 8/1/15 - 8/31/15, machine 1	64	\$16.00
9/11/2015	ALL	E	Beverly Hills Hilton \$398.00, \$358.00, \$795.90	0	\$1,551.90
9/24/2015	ALL	E	Document production for DaVita ( Invoice OC2431787)	0	\$267.55
9/25/2015	YEA	E	Beverly Hills Hilton \$415.85, \$495.75, \$415.85	0	\$1,327.45
9/29/2015	ALL	E	Deposition Transcript for Patricia Murphy ( invoice 49601)	0	\$723.95
9/30/2015	ALL	E	Postage 9/01/15 - 9/30/15	0	\$1.42
9/30/2015	ALL	E	Howard Lewis and Peterson PC, Domesticate Subpoena for	0	\$190.40

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/30/2015			Jennifer Crute Steiner ( September)		
9/30/2015	ALL	E	Deposition Transcript (video services) for Nadyane Khapsalis ( invoice CA2438634)	0	\$1,557.25
9/30/2015	ALL	E	Deposition Transcript for Nadyane Khapsalis ( invoice CA2434585)	0	\$2,408.60
9/30/2015	ALL	E	Copy charge for 9/1/15 - 9/30/15, machine 1	2578	\$569.50
9/30/2015	ALL	E	Filing Fee 9/1/15 - 9/30/15	0	\$38.50
10/01/2015	ALL	E	Video Transcript of Hearing on 9/26/15	0	\$6.00
10/14/2015	ALL	E	Witness Fees for COR Netflix	0	\$28.00
10/14/2015	ALL	E	Deposition Transcript for Marsha Kogod and Sheldon Kogod ( invoice CA2446435)	0	\$1,387.75
10/15/2015	ALL	E	Video Transcript of Hearing	0	\$5.00
10/15/2015	ALL	E	Deposition Transcript for Dana Kogod and Mitchell Kogod ( invoice CA2448659)	0	\$1,804.25
10/20/2015	ALL	E	Deposition Transcript (video services) for Dana Kogod and Mitchell Kogod, ( invoice CA2450488)	0	\$1,076.00
10/20/2015	ALL	E	Deposition Transcript (video services) for Marsha Kogod and Sheldon Kogod, ( invoice CA2450635)	0	\$932.50
10/23/2015	ALL	E	Video Transcript for Dennis Kogod ( invoice 9911)	0	\$1,015.00
10/23/2015	ALL	E	Deposition Transcript for Dennis Kogod ( invoice 49764)	0	\$1,873.50
10/28/2015	ALL	E	Service of COR Netflix	0	\$101.50
10/31/2015	ALL	E	Copy charge for 10/1/15 - 10/31/15, machine 1	4540	\$1,135.00
10/31/2015	ALL	E	Copy charge for 10/1/15 - 10/31/15, machine 2	603	\$150.75
10/31/2015	ALL	E	Filing Fee 10/1/15 - 10/31/15	0	\$58.50
10/31/2015	ALL	E	Legal Research 10/1/15 - 10/31/15	0	\$145.36
10/31/2015	ALL	E	Postage 10/1/15 - 10/31/15	0	\$7.37
11/04/2015	ALL	E	Witness Fees for COR Bank of America	0	\$28.00
11/04/2015	ALL	E	Witness Fees for COR Wells Fargo	0	\$28.00
11/09/2015	ALL	E	Witness Fees for COR JP Morgan Chase	0	\$28.00
11/09/2015	ALL	E	Service of COR Wells Fargo	0	\$53.00
11/13/2015	ALL	E	Deposition Transcript for Gabriele Cioffi-Kogod ( invoice 109875)	0	\$1,568.50
11/13/2015	ALL	E	Service for COR Bank of America	0	\$53.00
11/18/2015	ALL	E	Courier Service	0	\$45.00
11/18/2015	ALL	E	Service for COR JP Morgan Chase	0	\$101.50
11/30/2015	ALL	E	Filing Fee 11/1/15 - 11/30/15	0	\$7.00
11/30/2015	ALL	E	Copy charge for 11/1/15 - 11/30/15, machine 1	217	\$54.25

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
11/30/2015	ALL	E	Legal Research 11/1/15 - 11/30/15	0	\$15.36
11/30/2015	ALL	E	Postage 11/1/15 - 11/30/15	0	\$2.40
11/30/2015	ALL	E	Copy charge for 11/1/15 - 11/30/15, machine 2	15	\$3.75
12/02/2015	ALL	E	Bank of America, invoice 409407	0	\$13.25
12/04/2015	ALL	E	Witness Fees for COR Wells Fargo	0	\$28.00
12/07/2015	ALL	E	Witness Fees for COR JP Morgan Chase, balance due on subpoena	0	\$29.34
12/08/2015	ALL	E	Courier Service	0	\$10.00
12/09/2015	RJS	E	Beverly Hills Hilton	0	\$406.38
12/09/2015	RJS	E	Avis Rent a Car	0	\$115.28
12/09/2015	RJS	E	Southwest Airlines	0	\$491.98
12/16/2015	ALL	E	Video Transcript of Hearing on 11/18/15	0	\$5.00
12/16/2015	ALL	E	Video Transcript of Hearing on 5/1/15	0	\$5.00
12/25/2015	ALL	E	Video Transcript of Hearing	0	\$5.00
12/28/2015	ALL	E	Transcript for Jennifer Grute Steiner ( invoice CA 2511974)	0	\$1,088.40
12/28/2015	ALL	E	Deposition Transcript for Dennis Kogod ( invoice 49902)	0	\$1,127.10
12/30/2015	ALL	E	Video Transcript for Dennis Kogod ( invoice 9993)	0	\$712.50
12/31/2015	ALL	E	Postage 12/01/15 - 12/31/15	0	\$2.06
12/31/2015	ALL	E	Legal Research 12/1/15 - 12/31/15	0	\$246.28
12/31/2015	ALL	E	Video Transcript for Jennifer Grute Steiner ( invoice CA 2515918)	0	\$863.75
12/31/2015	ALL	E	Copy charge for 12/01/15 - 12/31/15, machine 1	288	\$72.00
12/31/2015	ALL	E	Filing Fee 12/01/15 - 12/31/15	0	\$10.50
1/29/2016	ALL	E	Wells Fargo, invoice 197948 for production of documents	0	\$58.00
1/31/2016	ALL	E	Postage 1/1/16 - 1/31/16	0	\$6.88
1/31/2016	ALL	E	Copy charge for 1/1/16 - 1/31/16, machine 1	388	\$97.00
1/31/2016	ALL	E	Filing Fee 1/1/16 - 1/31/16	0	\$67.25
1/31/2016	ALL	E	Copy charge for 1/1/16 - 1/31/16, machine 2	4741	\$1,185.25
2/03/2016	ALL	E	Delta Airline round trip to New York City	0	\$2,255.76
2/06/2016	ALL	E	Cab Fare to and from Airport and New York City	0	\$135.99
2/06/2016	ALL	E	Pierre Hotel in New York City	0	\$1,108.60
2/12/2016	ALL	E	Condensed Transcript for Joseph Leauanase ( invoice 1100240***)	0	\$1,085.80
2/16/2016	ALL	E	Service of Richard Telchner	0	\$48.00
2/19/2016	ALL	E	Transcripts for Eugene Cioffi, Cassandra Cioffi and Stephanie Cioffi ( invoice INV 0896078)	0	\$1,183.50
2/22/2016	ALL	E	Trial Books	0	\$129.51

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

**History Bill**

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/23/2016	ALL	E	Deposition Transcript for Richard Teichner	0	\$771.90
2/25/2016	ALL	E	Certified Deposition Transcript for Jennifer Crute-Steiner	0	\$422.85
2/25/2016	ALL	E	Certified Transcript for Jennifer Crute Steiner (Veritext invoice CA 2561835)	0	\$422.85
2/29/2016	ALL	E	Legal Research 2/1/16 - 2/29/16	0	\$483.91
2/29/2016	ALL	E	Copy charge for 2/1/16 - 2/29/16, machine 2	2911	\$727.75
2/29/2016	ALL	E	Postage 2/01/16 - 2/29/16	0	\$6.46
2/29/2016	ALL	E	Copy charge for 2/1/16 - 2/29/16, machine 1	20109	\$5,027.25
2/29/2016	ALL	E	Filing Fee 2/1/16 - 2/29/16	0	\$21.00
3/28/2016	ALL	E	Trial Transcripts from Verbatim Reporting and Transcription	0	\$3,480.00
3/31/2016	ALL	E	Copy charge for 3/1/16 - 3/31/16, machine 1	34	\$9.50
3/31/2016	ALL	E	Copy charge for 3/1/16 - 3/31/16, machine 2	35	\$9.75
4/30/2016	ALL	E	Copy charge for 4/1/2016 - 4/30/2016, machine 1	1019	\$254.75
4/30/2016	ALL	E	Copy charge for 4/1/2016 - 4/30/2016, machine 2	1011	\$252.75
5/10/2016	ALL	E	Written Transcript balance	0	\$820.60
5/30/2016	ALL	E	Postage 5/1/16 - 5/31/16	0	\$1.38
5/30/2016	ALL	E	Copy charge for 5/1/2016 - 5/31/2016, machine 1	210	\$52.50
5/30/2016	ALL	E	Copy charge for 5/1/2016 - 5/31/2016, machine 2	12	\$3.00
6/30/2016	ALL	E	Filing Fee 6/1/16 - 6/30/16	0	\$10.50
6/30/2016	ALL	E	Postage 6/1/16 - 6/30/16	0	\$6.30
6/30/2016	ALL	E	Legal Research 6/1/16 - 6/30/16	0	\$21.85
6/30/2016	ALL	E	Copy charge for 6/1/16 - 6/30/16, machine 1	656	\$163.75
7/31/2016	ALL	E	Copy charge for 7/1/16 - 7/31/16, machine 1	267	\$64.25
7/31/2016	ALL	E	Copy charge for 7/1/2016 - 7/31/2016, machine 2	833	\$158.25
7/31/2016	ALL	E	Legal Research 7/1/16 - 7/31/16	0	\$27.69
7/31/2016	ALL	E	Filing Fee 7/1/16 - 7/31/16	0	\$3.50
8/31/2016	ALL	E	Legal Research 8/1/16 - 8/31/16	0	\$10.88
8/31/2016	ALL	E	Copy charge for 8/1/16 - 8/31/16, machine 2	126	\$31.50
8/31/2016	ALL	E	Copy charge for 8/1/16 - 8/31/16, machine 1	9	\$2.25
Subtotal				40,705.00	\$49,028.04
Total				41,705.53	\$418,511.04
Total Time and Expenses				41,706.53	\$418,511.04



## Exhibit 2



**BILLING SUMMARY**  
**Tax I.D. No. 26-1654522**

August 25, 2016

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

<i>Professional Fees Billed</i>		
Invoice Number	Invoice Date	Invoice Amount
02237	April 10, 2015	\$ 3,492.50
02270	May 8, 2015	9,633.00
02295	June 4, 2015	7,469.00
02312	July 2, 2015	8,237.50
02342	August 5, 2015	8,710.00
02362	September 3, 2015	7,460.00
02380	October 7, 2015	15,543.00
02425	November 9, 2015	13,296.00
02444	December 3, 2015	10,349.00
02488	January 8, 2016	9,845.00
02520	February 3, 2016	2,244.00
02547	March 3, 2016	45,142.00
02577	April 6, 2016	1,935.50
02602	May 6, 2016	1,564.50
02624	June 15, 2016	2,325.50
02647	July 8, 2016	2,261.00
02668	August 5, 2016	1,822.50
Total Professional Fees billed through July 31, 2016		151,330.00
Total Payments Received		(151,330.00)
<b>TOTAL BALANCE DUE</b>		<b>\$ 0.00</b>

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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

April 10, 2015

Invoice No.: 02237  
Billing Period: 1/01/15 through 3/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	1/06/15	Meeting with Radford Smith, Matt Feeley, and Jenn	0.30	0.00	300.00	0.00
JAN	1/06/15	Meeting with Radford Smith, Matt Feeley, and Joe	0.30	0.00	130.00	0.00
JLL	1/29/15	Meeting with Radford Smith, Jenny, and Jenn	0.50	0.50	300.00	150.00
JAA	1/29/15	Meeting with Radford Smith, Joe, and Jenn	0.50	0.50	170.00	85.00
JAN	1/29/15	Meeting with Radford Smith, Joe, and Jenny	0.50	0.00	130.00	0.00
JAA	2/13/15	Reviewing documents	0.30	0.30	170.00	51.00
JAA	2/25/15	Reviewing information	0.30	0.30	170.00	51.00
MTL	2/26/15	Assisting with account statement matrix	5.30	5.30	40.00	212.00
ECT	3/04/15	Review and analysis of financial information	0.80	0.80	75.00	60.00
ECT	3/05/15	Review and analysis of financial information	0.80	0.80	75.00	60.00
JLL	3/06/15	Reviewing analysis and documentation issues; discussing with staff	0.70	0.70	300.00	210.00
JAA	3/06/15	Discussing with Joe	0.20	0.00	170.00	0.00
JAN	3/06/15	Discussing with Joe; reviewing documents; preparing document request	1.20	1.20	130.00	156.00

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Kogod vs. Kogod



ECT	3/09/15	Review and analysis of financial information	0.60	0.60	75.00	45.00
ECT	3/18/15	Review and analysis of financial information; assisting with account statement matrix	2.30	2.30	75.00	172.50
ECT	3/19/15	Assisting with account statement matrix	0.30	0.30	75.00	22.50
ECT	3/23/15	Review and analysis of financial information; assisting with account statement matrix	2.90	2.90	75.00	217.50
JLL	3/25/15	Meeting with Gabriella Kogod and Jenny; reviewing documents; discussing with Jenny	3.90	3.90	300.00	1,170.00
JAA	3/25/15	Preparing for and meeting with Gabriella Kogod and Joe	4.00	4.00	170.00	680.00
JLL	3/27/15	Reviewing documents	0.50	0.50	300.00	150.00

Total Current Professional Fees \$ 3,492.50

Retainer Applied (3,492.50)

**TOTAL BALANCE DUE \$ 0.00**

Retainer Balance – PLEASE DO NOT PAY \$ 6,567.50



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

May 8, 2015

Invoice No.: 02270  
Billing Period: 4/01/15 through 4/30/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	4/07/15	Working on analysis; reviewing information	3.00	3.00	170.00	510.00
JLL	4/08/15	Speaking with Radford and Jenny; reviewing documents	0.20	0.00	300.00	0.00
JAA	4/08/15	Reviewing document production; phone call with Radford and Joe	0.60	0.60	170.00	102.00
JAA	4/09/15	Reviewing documents	0.30	0.30	170.00	51.00
JAA	4/10/15	Reviewing asset reports	0.70	0.70	170.00	119.00
MTL	4/10/15	Assisting with tracing analysis	1.30	1.30	40.00	52.00
JAA	4/13/15	Reviewing complex litigation plan	0.30	0.30	170.00	51.00
MTL	4/13/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00
JLL	4/14/15	Reviewing documents; assessing analysis issues	0.70	0.70	300.00	210.00
MTL	4/14/15	Assisting with tracing analysis	3.00	3.00	40.00	120.00
MTL	4/20/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00
JLL	4/21/15	Working on analysis; reviewing documents; meeting with Gaby Kogod, Radford Smith, and Jenny	2.90	2.90	300.00	870.00
JAA	4/21/15	Reviewing tracing analysis and possible associates schedule; meeting with Gaby Kogod, Radford Smith, and Joe	3.00	3.00	170.00	510.00

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Kogod vs. Kogod



ECT	4/21/15	Assisting with analyses	2.60	2.60	75.00	195.00
JAA	4/22/15	Reviewing documents; phone call with Ken Smith; working on analysis	3.40	3.40	170.00	578.00
JAN	4/22/15	Reviewing documents	1.60	1.60	130.00	208.00
MTL	4/22/15	Assisting with tracing analysis	3.50	3.50	40.00	140.00
JLL	4/23/15	Reviewing documents; discussing with Jenny	0.50	0.50	300.00	150.00
JAA	4/23/15	Review and analysis of documents; preparing document request; discussing with Joe	3.80	3.80	170.00	646.00
MTL	4/23/15	Assisting with tracing analysis	4.80	4.80	40.00	192.00
JLL	4/24/15	Reviewing documents; working on analysis	1.30	1.30	300.00	390.00
MTL	4/24/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JAA	4/27/15	Working on financial analysis; assisting with FDF analysis	6.60	6.60	170.00	1,122.00
JAN	4/27/15	Discussing with Jenny; reviewing financial information	0.50	0.50	130.00	65.00
MTL	4/27/15	Assisting with tracing analysis	3.50	3.50	40.00	140.00
JLL	4/28/15	Reviewing documents and analysis issues; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	4/28/15	Working on financial analysis; assisting with FDF analysis and letter; discussing with Joe	2.40	2.40	170.00	408.00
MTL	4/28/15	Assisting with tracing analysis	3.30	3.30	40.00	132.00
JLL	4/29/15	Working on analysis; reviewing analysis with Jenny	3.20	3.20	300.00	960.00
JAA	4/29/15	Working on financial analysis; assisting with FDF analysis and letter	3.40	3.40	170.00	578.00
MTL	4/29/15	Assisting with tracing analysis	7.30	7.30	40.00	292.00
JLL	4/30/15	Reviewing documents and analysis; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	4/30/15	Working on financial analysis; assisting with FDF analysis and letter; discussing with Joe	1.40	1.40	170.00	238.00
MTL	4/30/15	Assisting with tracing analysis	4.30	4.30	40.00	172.00

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Kogod vs. Kogod



Total Current Professional Fees	\$	9,633.00
Retainer Applied		(6,507.50)
<b>TOTAL BALANCE DUE</b>	<b>\$</b>	<b>3,125.50</b>



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

June 4, 2015

Invoice No.: 02295  
Billing Period: 5/01/15 through 5/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	5/01/15	Working on financial analysis and correspondence; reviewing analysis	2.80	2.80	300.00	840.00
JAA	5/01/15	Working on financial analysis and letter	2.70	2.70	170.00	459.00
JAN	5/01/15	Assisting with financial analysis and letter	1.10	1.10	130.00	143.00
MTL	5/01/15	Assisting with tracing analysis	2.80	2.80	40.00	112.00
JLL	5/05/15	Reviewing analysis; discussing with Jenny	0.40	0.40	300.00	120.00
JLL	5/06/15	Reviewing analysis; discussing with Gaby and Jenny	0.50	0.50	300.00	150.00
JAA	5/06/15	Working on analysis; meeting with Gaby; discussing with Joe	3.70	3.70	170.00	629.00
JAA	5/08/15	Working on analysis	1.50	1.50	170.00	255.00
JAN	5/08/15	Assisting with tracing analysis; reviewing documents	0.40	0.40	130.00	52.00
MTL	5/08/15	Assisting with tracing analysis	1.50	1.50	40.00	60.00
JAA	5/11/15	Working on financial analysis	1.70	1.70	170.00	289.00
MTL	5/11/15	Assisting with tracing analysis	2.50	2.50	40.00	100.00
MTL	5/12/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00
JLL	5/13/15	Reviewing analysis; discussing with Jenny	0.30	0.30	300.00	90.00

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Kogod vs. Kogod



JAA	5/13/15	Working on stock analyses; discussing with Joe	4.80	4.80	170.00	816.00
MTL	5/13/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JAA	5/14/15	Working on property record search	2.00	2.00	170.00	340.00
JAA	5/19/15	Reviewing information	0.90	0.90	170.00	153.00
MTL	5/19/15	Assisting with tracing analysis	1.50	1.50	40.00	60.00
JAA	5/20/15	Working on tracing analysis	0.80	0.80	170.00	136.00
MTL	5/20/15	Assisting with tracing analysis	0.80	0.80	40.00	32.00
JAA	5/21/15	Working on financial analysis	3.70	3.70	170.00	629.00
JLL	5/27/15	Reviewing analysis; discussing with staff	0.60	0.60	300.00	180.00
JAA	5/27/15	Discussing with Joe; reviewing analyses	0.80	0.80	170.00	136.00
JAN	5/27/15	Discussing with Joe	0.50	0.50	130.00	65.00
MTL	5/27/15	Assisting with tracing analysis	4.80	4.80	40.00	192.00
JLL	5/28/15	Reviewing analysis; discussing with Jenny; speaking with Garima and Jenny	0.30	0.30	300.00	90.00
JAA	5/28/15	Discussing with Joe; phone call with Garima and Joe; working on correspondence	1.80	1.80	170.00	306.00
MTL	5/28/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JLL	5/29/15	Reviewing analysis; discussing with Jenny; correspondence regarding status of analysis and information requests	1.00	1.00	300.00	300.00
JAA	5/29/15	Discussing with Joe; working on correspondence; reviewing tracing analysis	2.30	2.30	170.00	391.00
MTL	5/29/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00

Total Current Professional Fees \$ 7,469.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 7,469.00**

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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

July 2, 2015

Invoice No.: 02312  
Billing Period: 6/01/15 through 6/30/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	6/01/15	Attendance at status check hearing; meeting with Gaby, Radford, and Garima; discussing with Jenny	1.80	1.80	300.00	540.00
JAA	6/01/15	Preparing for status hearing; reviewing tracing analysis; discussing with Joe	1.00	1.00	170.00	170.00
MTL	6/01/15	Assisting with tracing analysis	3.10	3.10	40.00	124.00
CMM	6/01/15	Review and analysis of SEC filings	1.20	1.20	40.00	48.00
JLL	6/02/15	Reviewing compensation documents; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	6/02/15	Phone call with Garima; discussing with Courtney; reviewing SEC filings and information	1.60	1.60	170.00	272.00
CMM	6/02/15	Discussing with Jenny; review and analysis of SEC filings	3.30	3.30	40.00	132.00
MTL	6/03/15	Assisting with tracing analysis	4.50	4.50	40.00	180.00
CMM	6/03/15	Reviewing documents and information	2.30	2.30	40.00	92.00
MTL	6/04/15	Assisting with tracing analysis	4.10	4.10	40.00	164.00
JAA	6/08/15	Speaking with Garima	0.70	0.00	170.00	0.00
ECT	6/08/15	Assisting with tracing analysis	2.20	2.20	75.00	165.00
ECT	6/09/15	Assisting with tracing analysis	7.90	7.90	75.00	592.50

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Kogod vs. Kogod



ECT	6/10/15	Assisting with tracing analysis	4.40	4.40	75.00	330.00
JAA	6/12/15	Working on account statement matrix; reviewing documents	0.80	0.80	170.00	136.00
JLL	6/16/15	Reviewing documents; working on analysis	0.50	0.50	300.00	150.00
JAA	6/16/15	Working on analysis	0.30	0.30	170.00	51.00
CMM	6/16/15	Assisting with tracing analysis	3.70	3.70	40.00	148.00
JLL	6/17/15	Reviewing analysis; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	6/17/15	Discussing with Joe; preparing document request	1.20	1.20	170.00	204.00
CMM	6/17/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JAA	6/18/15	Preparing document request	0.50	0.50	170.00	85.00
ECT	6/18/15	Assisting with tracing analysis	1.90	1.90	75.00	142.50
JAA	6/19/15	Phone call with Garima; speaking with Ken; reviewing documents; preparing document request	3.40	3.40	170.00	578.00
JLL	6/22/15	Reviewing documents and analysis; discussing with Jenny; speaking with Radford and Jenny	1.00	1.00	300.00	300.00
JAA	6/22/15	Working on analysis; preparing declaration; speaking with Garima; discussing with Joe; phone call with Radford and Joe	2.50	2.50	170.00	425.00
CMM	6/22/15	Assisting with tracing analysis	6.90	6.90	40.00	276.00
JLL	6/23/15	Reviewing analysis	0.40	0.40	300.00	120.00
JAA	6/23/15	Preparing declaration; speaking with Garima	0.30	0.30	170.00	51.00
ECT	6/23/15	Assisting with tracing analysis	6.10	6.10	75.00	457.50
CMM	6/23/15	Assisting with tracing analysis	6.80	6.80	40.00	272.00
ECT	6/24/15	Assisting with tracing analysis	3.40	3.40	75.00	255.00
CMM	6/24/15	Assisting with tracing analysis	1.40	1.40	40.00	56.00
JAA	6/25/15	Reviewing information; research	0.60	0.60	170.00	102.00
ECT	6/25/15	Assisting with tracing analysis	3.70	3.70	75.00	277.50
CMM	6/25/15	Assisting with tracing analysis	5.40	5.40	40.00	216.00

Kogod vs. Kogod



ECT	6/29/15	Assisting with tracing analysis	1.70	1.70	75.00	127.50
CMM	6/29/15	Assisting with tracing analysis	5.40	5.40	40.00	216.00
JAA	6/30/15	Reviewing documents; discussing with Jenn and Courtney	1.10	1.10	170.00	187.00
JAN	6/30/15	Reviewing documents; discussing with Jenny	0.30	0.30	130.00	39.00
CMM	6/30/15	Discussing with Jenny; assisting with tracing analysis	7.10	7.10	40.00	284.00

Total Current Professional Fees \$ 8,237.50

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 8,237.50**



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

August 5, 2015

Invoice No.: 02342  
Billing Period: 7/01/15 through 7/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogodi vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	7/01/15	Reviewing analysis and documentation request issues; discussing with Jenny	0.40	0.40	300.00	120.00
JAA	7/01/15	Discussing with Joe; working on tracing analysis; preparing document request; speaking with Radford; discussing with Courtney	4.30	4.30	170.00	731.00
JAN	7/01/15	Reviewing letter and document request	0.20	0.00	130.00	0.00
CMM	7/01/15	Discussing with Jenny; assisting with tracing analysis	3.70	3.70	50.00	185.00
JLL	7/02/15	Reviewing analysis and correspondence; discussing with staff; working on analysis	1.30	1.30	300.00	390.00
JAA	7/02/15	Researching financial information; discussing with Joe	1.10	1.10	170.00	187.00
JAN	7/02/15	Discussing with Joe	0.50	0.50	130.00	65.00
CMM	7/02/15	Assisting with tracing analysis	6.40	6.40	50.00	320.00
JLL	7/06/15	Discussing with Jenny; meeting with Radford, Garima, and Jenny	0.90	0.90	300.00	270.00
JAA	7/06/15	Discussing with Joe; meeting with Radford, Garima, and Joe; working on tracing analysis	3.50	3.50	170.00	595.00
CMM	7/06/15	Assisting with tracing analysis	2.50	2.50	50.00	125.00

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## Kogod vs. Kogod



JLL	7/07/15	Reviewing documents; preparing for depositions	0.30	0.30	300.00	90.00
JAA	7/07/15	Working on tracing analysis	1.70	1.70	170.00	289.00
JAA	7/08/15	Working on tracing analysis	1.10	1.10	170.00	187.00
JAA	7/09/15	Discussing with Courtney	0.20	0.00	170.00	0.00
CMM	7/09/15	Discussing with Jenny; assisting with tracing analysis	3.70	3.70	50.00	185.00
JAA	7/10/15	Working on tracing analysis	0.80	0.80	170.00	136.00
JLL	7/14/15	Reviewing analysis issues	0.20	0.00	300.00	0.00
JAA	7/15/15	Reviewing information and document requests	0.20	0.00	170.00	0.00
CMM	7/20/15	Assisting with tracing analysis	2.60	2.60	50.00	130.00
JAA	7/21/15	Reviewing documents; preparing for and attendance at status hearing; working on analysis	5.40	5.40	170.00	918.00
CMM	7/21/15	Assisting with tracing analysis	4.80	4.80	50.00	240.00
JAA	7/22/15	Reviewing account statement issues	0.40	0.40	170.00	68.00
CMM	7/22/15	Assisting with tracing analysis	6.60	6.60	50.00	330.00
JAA	7/24/15	Meeting with Gaby; phone call with Gaby and Garima	3.80	3.80	170.00	646.00
JAA	7/27/15	Reviewing information	0.60	0.60	170.00	102.00
CMM	7/27/15	Assisting with tracing analysis	5.30	5.30	50.00	265.00
CMM	7/28/15	Assisting with tracing analysis	4.70	4.70	50.00	235.00
JAA	7/29/15	Reviewing information	0.50	0.50	170.00	85.00
CMM	7/29/15	Assisting with tracing analysis	2.10	2.10	50.00	105.00
JLL	7/30/15	Reviewing documents and analysis	0.50	0.50	300.00	150.00
JAA	7/30/15	Preparing for and meeting with Gaby and Courtney; discussing with Courtney	3.60	3.60	170.00	612.00
CMM	7/30/15	Assisting with account statement matrix and tracing analysis; meeting with Gaby and Jenny; discussing with Jenny	7.60	7.60	50.00	380.00
JAA	7/31/15	Working on tracing analysis; discussing with Courtney	1.70	1.70	170.00	289.00

Kogod vs. Kogod



CMM	7/31/15	Assisting with tracing analysis; discussing with Jenny	5.60	5.60	50.00	280.00
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Total Current Professional Fees	\$	8,710.00
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Balance Forward		0.00
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TOTAL BALANCE DUE	\$	8,710.00
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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

September 3, 2015

Invoice No.: 02362  
Billing Period: 8/01/15 through 8/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	8/03/15	Reviewing documents	0.20	0.00	300.00	0.00
JAA	8/03/15	Phone call with Garima; discussing with Courtney	0.20	0.00	170.00	0.00
JAN	8/03/15	Reviewing documents and information	0.50	0.50	130.00	65.00
CMM	8/03/15	Discussing with Jenny; assisting with tracing analysis	5.50	6.50	50.00	325.00
JAA	8/04/15	Working on analysis; phone call with Garima; discussing with Courtney	6.80	6.80	170.00	1,156.00
ECT	8/04/15	Assisting with tracing analysis	1.60	1.60	75.00	120.00
CMM	8/04/15	Discussing with Jenny; assisting with tracing analysis	7.90	7.90	50.00	395.00
JAA	8/05/15	Working on analysis	3.70	3.70	170.00	629.00
CMM	8/05/15	Assisting with tracing analysis	3.30	3.30	50.00	165.00
JAA	8/06/15	Working on analysis; discussing with Courtney; meeting with Gaby and Courtney	5.50	5.50	170.00	935.00
CMM	8/06/15	Assisting with tracing analysis; discussing with Jenny; meeting with Gaby and Jenny	4.60	4.60	50.00	230.00
JAA	8/07/15	Reviewing information; correspondence	0.40	0.40	170.00	68.00
JAA	8/10/15	Reviewing information	0.20	0.00	170.00	0.00

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Kogod vs. Kogod



JAA	8/11/15	Working on deposition questions and tracing analysis	2.70	2.70	170.00	459.00
JAA	8/12/15	Working on financial analysis	0.80	0.80	170.00	136.00
JAA	8/17/15	Discussing with Courtney; reviewing analysis	0.70	0.70	170.00	119.00
CMM	8/17/15	Discussing with Jenny; assisting with tracing analysis	7.70	7.70	50.00	385.00
CMM	8/18/15	Assisting with tracing analysis	1.60	1.60	50.00	80.00
JAA	8/19/15	Phone call with Garima; reviewing documents and analysis	1.10	1.10	170.00	187.00
CMM	8/19/15	Assisting with tracing analysis	5.70	5.70	50.00	285.00
CMM	8/20/15	Assisting with tracing analysis	4.10	4.10	50.00	205.00
CMM	8/24/15	Assisting with account statement matrix and tracing analysis	3.80	3.80	50.00	190.00
JAA	8/25/15	Working on tracing analysis	1.80	1.80	170.00	306.00
JAA	8/26/15	Preparing deposition questions; discussing with Courtney	0.90	0.90	170.00	153.00
CMM	8/26/15	Assisting with deposition questions; discussing with Jenny	0.80	0.80	50.00	40.00
MTL	8/27/15	Assisting with tracing analysis	0.50	0.50	40.00	20.00
JAA	8/28/15	Speaking with Gaby; discussing with Courtney; phone call with Garima; meeting with Gaby, counsel, and Courtney	2.30	2.30	170.00	391.00
CMM	8/28/15	Assisting with tracing analysis; discussing with Jenny; meeting with Gaby, counsel, and Jenny	7.30	7.30	50.00	365.00
JAA	8/31/15	Reviewing information	0.30	0.30	170.00	51.00
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Total Current Professional Fees					\$	7,460.00
Balance Forward						0.00
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TOTAL BALANCE DUE					\$	7,460.00
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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

October 7, 2015

Invoice No.: 02380  
Billing Period: 9/01/15 through 9/30/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	9/02/15	Discussing with Courtney; reviewing analysis; phone call with Garima	1.40	1.40	170.00	238.00
CMM	9/02/15	Assisting with account statement matrix and tracing analysis; discussing with Jenny	5.80	5.80	50.00	290.00
JAA	9/03/15	Working on analysis; phone call with Garima	2.40	2.40	170.00	408.00
JLL	9/04/15	Reviewing analysis; assisting with deposition preparation	0.80	0.80	300.00	240.00
JAA	9/04/15	Working on analysis; preparing for depositions	5.90	5.90	170.00	1,003.00
CMM	9/04/15	Assisting with account statement and tracing analysis	7.50	7.50	50.00	375.00
JLL	9/08/15	Working on tracing analysis schedule issues	1.50	1.50	300.00	450.00
JAA	9/08/15	Working on analysis; preparing deposition questions and exhibits; phone call with Radford	7.70	7.70	170.00	1,309.00
MTL	9/08/15	Assisting with tracing analysis	5.30	5.30	40.00	212.00
JLL	9/09/15	Reviewing deposition exhibits, tracing analysis, and deposition questions; discussing with Jenny	0.60	0.60	300.00	180.00
JAA	9/09/15	Working on analysis; preparing deposition questions and exhibits; attendance at hearing; speaking with Gaby; discussing with Joe	6.40	6.40	170.00	1,088.00
CMM	9/09/15	Reviewing financial information and account statement matrix	4.90	4.90	50.00	245.00

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## Kogod vs. Kogod



JAA	9/10/15	Meeting with Gaby; reviewing information; meeting with counsel and Gaby; preparing for deposition; meeting with Radford and Gaby	8.00	8.00	170.00	1,360.00
JAA	9/11/15	Preparing for deposition; meeting with Radford and Gaby; attendance at Nadya Khapselis Kogod's deposition	7.70	7.70	170.00	1,309.00
JLL	9/14/15	Discussing with staff; discussing analysis issues with Jenny	0.50	0.50	300.00	150.00
JAA	9/14/15	Preparing for Pat Murphy's deposition; discussing with Joe; preparing information for court reporter	1.70	1.70	170.00	289.00
JAN	9/14/15	Discussing with Joe	0.30	0.30	130.00	39.00
CMM	9/14/15	Assisting with marital balance analysis	4.70	4.70	50.00	235.00
JLL	9/15/15	Discussing with Jenny; reviewing analysis issues	0.30	0.30	300.00	90.00
JAA	9/15/15	Discussing with Joe; preparing for and attendance at Pat Murphy's deposition	4.60	4.60	170.00	782.00
CMM	9/16/15	Assisting with tracing analysis	4.20	4.20	50.00	210.00
JAA	9/18/15	Reviewing DaVita responses; phone call with Lorna Riff; discussing with Jenn	3.50	3.50	170.00	595.00
JAN	9/18/15	Reviewing DaVita payroll information; discussing with Jenny	0.50	0.50	130.00	65.00
CMM	9/18/15	Assisting with tracing analysis	1.60	1.60	50.00	80.00
JLL	9/21/15	Reviewing SEC filings and compensation information; discussing with Jenny	1.20	1.20	300.00	360.00
JAA	9/21/15	Phone call with Garima; correspondence; reviewing analysis; discussing with Joe	1.90	1.90	170.00	323.00
JAA	9/22/15	Preparing document request	0.50	0.50	170.00	85.00
JLL	9/23/15	Reviewing deposition questions; discussing with Jenny	0.20	0.00	300.00	0.00
JAA	9/23/15	Preparing for depositions; discussing with Joe	3.90	3.90	170.00	663.00
CMM	9/23/15	Reviewing financial information	2.90	2.90	50.00	145.00
JAA	9/25/15	Preparing for and attendance at depositions	7.50	7.50	170.00	1,275.00
CMM	9/25/15	Assisting with marital balance analysis	6.80	6.80	50.00	340.00
JAA	9/26/15	Preparing for and attendance at depositions	4.00	4.00	170.00	680.00
CMM	9/30/15	Assisting with account statement matrix and tracing analysis	0.90	0.90	50.00	45.00

Kagod vs. Kogod



Total Current Professional Fees	\$ 15,158.00
<u>Travel Expenses</u>	
9/03/15 Airfare - Los Angeles	272.00
9/18/15 Airfare - Los Angeles	82.00
9/26/15 McCarran Airport Parking	31.00
Total Travel Expenses	385.00
Total Professional Fees & Expenses	15,543.00
Balance Forward	0.00
TOTAL PROFESSIONAL FEES & EXPENSES	\$ 15,543.00



**Professional Fees Invoice**

Tax I.D. No. 26-1654522

November 9, 2015

Invoice No.: 02425

Billing Period: 10/01/15 through 10/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
CMM	10/02/15	Assisting with tracing analysis	4.50	4.50	50.00	225.00
JAA	10/05/15	Working on analysis	1.50	1.50	170.00	255.00
CMM	10/05/15	Assisting with account statement matrix and tracing analysis	2.30	2.30	50.00	115.00
CMM	10/07/15	Assisting with tracing and balance analysis	5.60	5.60	50.00	280.00
JLL	10/09/15	Reviewing schedules; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	10/09/15	Reviewing documents; working on analysis; phone call with Garima; discussing with Joe	4.60	4.60	170.00	782.00
JAA	10/12/15	Working on tracing analysis	0.50	0.50	170.00	85.00
CMM	10/12/15	Assisting with balance analysis	1.00	1.00	50.00	50.00
JLL	10/13/15	Reviewing analysis; discussing schedules with Jenny	1.10	1.10	300.00	330.00
JAA	10/13/15	Working on tracing analysis; phone call with Garima; discussing schedules with Joe	7.60	7.60	170.00	1,292.00
JLL	10/14/15	Reviewing analysis with Jenny	0.30	0.30	300.00	90.00
JAA	10/14/15	Working on analysis; discussing with Joe; attendance at hearing	4.40	4.40	170.00	748.00
CMM	10/14/15	Assisting with balance analysis	2.30	2.30	50.00	115.00

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## Kogod vs. Kogod



JLL	10/15/15	Discussing with Jenny	0.30	0.30	300.00	90.00
JAA	10/15/15	Preparing for and meeting with Gaby and Radford; preparing for Dennis Kogod's deposition; discussing with Joe	3.30	3.30	170.00	561.00
JAA	10/16/15	Working on analysis; preparing for Dennis Kogod's deposition	6.40	6.40	170.00	1,088.00
CMM	10/16/15	Assisting with account statement matrix and tracing analysis	2.40	2.40	50.00	120.00
JAA	10/19/15	Working on analysis; preparing for Dennis Kogod's deposition	5.60	5.60	170.00	952.00
JLL	10/20/15	Reviewing Dennis Kogod's deposition questions; discussing with Jenny	1.10	1.10	300.00	330.00
JAA	10/20/15	Working on analysis; preparing for Dennis Kogod's deposition; discussing with Joe	5.90	5.90	170.00	1,003.00
JLL	10/21/15	Reviewing Dennis Kogod's deposition questions; phone call with Garima and Jenny; discussing with Jenny	0.60	0.60	300.00	180.00
JAA	10/21/15	Working on analysis; phone call with Garima and Joe; discussing with Joe	4.80	4.80	170.00	816.00
CMM	10/21/15	Assisting with analysis and Dennis Kogod's deposition questions	3.80	3.80	50.00	190.00
JLL	10/22/15	Discussing analysis with Jenny; reviewing income information; meeting with Radford and Jenny	1.40	1.40	300.00	420.00
JAA	10/22/15	Preparing for Dennis Kogod's deposition; discussing with Joe; meeting with Radford and Joe	6.80	6.80	170.00	1,156.00
JAN	10/22/15	Preparing deposition exhibits	0.80	0.80	130.00	104.00
CMM	10/22/15	Assisting with deposition exhibits	2.00	2.00	50.00	100.00
JAA	10/23/15	Preparing for and attendance at Dennis Kogod's deposition	9.10	9.10	170.00	1,547.00
CMM	10/23/15	Assisting with deposition exhibits	1.60	1.60	50.00	80.00
JAA	10/28/15	Reviewing information	0.60	0.60	170.00	102.00

Total Current Professional Fees \$ 13,296.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 13,296.00**



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

December 3, 2015

Invoice No.: 02444

Billing Period: 11/01/15 through 11/30/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kanod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	11/02/15	Discussing with Courtney; correspondence	0.20	0.00	170.00	0.00
CMM	11/02/15	Discussing with Jenny; assisting with account statement matrix and tracing analysis	4.80	4.80	50.00	240.00
JAA	11/04/15	Phone call with Radford; reviewing analysis	0.30	0.30	170.00	51.00
CMM	11/04/15	Assisting with tracing analysis	1.60	1.60	50.00	80.00
JAA	11/06/15	Reviewing with Courtney	0.40	0.40	170.00	68.00
CMM	11/06/15	Reviewing with Jenny; assisting with schedules	3.30	3.30	50.00	165.00
JAA	11/12/15	Working on analysis and report	4.30	4.30	170.00	731.00
JLL	11/13/15	Reviewing analysis and report; discussing with Jenny	1.00	1.00	300.00	300.00
JAA	11/13/15	Working on report; meeting with Gaby; discussing with Joe	4.00	4.00	170.00	680.00
CMM	11/13/15	Assisting with account statement matrix, tracing analysis, and marital balance sheet	5.70	5.70	50.00	285.00
JLL	11/16/15	Working on analysis and report; discussing with Jenny	5.70	5.70	300.00	1,710.00
JAA	11/16/15	Working on analysis and report; discussing with Joe	9.00	9.00	170.00	1,530.00
CMM	11/16/15	Assisting with analysis and report	6.00	6.00	50.00	300.00
JLL	11/17/15	Working on analysis and report; discussing with Jenny; speaking with Garima and Jenny	8.50	8.50	300.00	2,550.00

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Kogod vs. Kogod



JAA	11/17/15	Working on analysis and report; discussing with Joe; phone call with Garima and Joe	9.30	9.30	170.00	1,581.00
JAN	11/23/15	Working on schedules; correspondence with Garima	0.60	0.60	130.00	78.00

Total Current Professional Fees \$ 10,349.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 10,349.00**





**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

January 8, 2016

Invoice No.: 02488  
Billing Period: 12/01/15 through 12/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	12/01/15	Phone call with Jolene; phone call with Gaby; speaking with Radford	0.70	0.70	170.00	119.00
JAA	12/02/15	Reviewing tracing analysis; sending information to Garima	0.80	0.80	170.00	136.00
JAA	12/03/15	Working on analysis; reviewing documents	1.30	1.30	170.00	221.00
JAA	12/04/15	Preparing for and meeting with Gaby and Radford; preparing for Dennis' deposition	2.80	2.80	170.00	476.00
CMM	12/04/15	Assisting with tracing analysis	1.10	1.10	50.00	55.00
JLL	12/07/15	Reviewing proposed deposition questions for Dennis Kogod; discussing with Jenny	0.50	0.50	300.00	150.00
JAA	12/07/15	Preparing for deposition; discussing with Joe; attendance at Dennis Kogod's deposition	9.60	9.60	170.00	1,632.00
CMM	12/07/15	Assisting with account statement matrix and supporting documents	1.00	1.00	50.00	50.00
JAA	12/09/15	Preparing for deposition of Jennifer Steiner	0.60	0.60	170.00	102.00
CMM	12/09/15	Assisting with tracing analysis and supporting documents	6.10	6.10	50.00	305.00
JAA	12/13/15	Working on supplemental report; speaking with Gaby	1.90	1.90	170.00	323.00
JLL	12/14/15	Reviewing analysis; speaking with Bob Gahlen and Jenny; working on analysis	0.80	0.80	300.00	240.00

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Kogod vs. Kogod



JAA	12/14/15	Working on analysis and report; phone call with Bob Gehlen and Joe	5.50	5.50	170.00	935.00
CMM	12/14/15	Reviewing documents	0.60	0.60	50.00	30.00
JLL	12/15/15	Working on analysis and report; reviewing analysis; speaking with Radford and Jenny	5.00	5.00	300.00	1,500.00
JAA	12/15/15	Working on analysis and report; phone call with Garima; phone call with Radford and Joe	7.80	7.80	170.00	1,326.00
JAN	12/15/15	Assisting with analysis and report	3.00	3.00	130.00	390.00
CMM	12/15/15	Reviewing documents; assisting with tracing analysis	1.60	1.60	50.00	80.00
JAA	12/16/15	Reviewing documents	0.20	0.00	170.00	0.00
JAA	12/17/15	Discussing with Jenn; preparing schedules for Garima	1.20	1.20	170.00	204.00
JAN	12/17/15	Discussing with Jenny	0.30	0.30	130.00	39.00
JLL	12/28/15	Reviewing documents; discussing with Jenny; preparing declaration	2.40	2.40	300.00	720.00
JAA	12/28/15	Reviewing information; discussing with Joe	0.50	0.50	170.00	85.00
JLL	12/29/15	Reviewing documents and analyses; preparing declaration; discussing with Jenny	1.50	1.50	300.00	450.00
JAA	12/29/15	Reviewing declaration; discussing with Joe; phone call with Garima	0.80	0.80	170.00	136.00
JLL	12/31/15	Reviewing schedules and report	0.30	0.30	300.00	90.00
JAA	12/31/15	Discussing with Joe	0.30	0.30	170.00	51.00

Total Current Professional Fees \$ 9,845.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 9,845.00**

THIS STATEMENT OF ACCOUNTS IS A SUMMARY OF THE INFORMATION CONTAINED IN THE ACCOUNTING RECORDS OF ANTHEM FORENSICS. IT IS NOT INTENDED TO BE A SUBSTITUTE FOR THE ACCOUNTING RECORDS.

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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

February 3, 2016

Invoice No.: 02520  
Billing Period: 1/01/16 through 1/31/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	1/13/16	Reviewing motion	0.30	0.30	185.00	55.50
JLL	1/14/16	Discussing with Jenny; speaking with Garima	0.20	0.00	300.00	0.00
JAA	1/14/16	Discussing with Joe; phone call with Garima	0.20	0.00	185.00	0.00
JLL	1/15/16	Reviewing documents and motion; attendance at hearing; discussing with Radford; discussing with Jenny	1.50	1.50	300.00	450.00
JAA	1/15/16	Discussing with Joe; correspondence	0.30	0.30	185.00	55.50
JAA	1/22/16	Meeting with Gaby	0.90	0.00	185.00	0.00
CMM	1/25/16	Assisting with account statement matrix and tracing analysis	4.10	4.10	60.00	246.00
JAA	1/26/16	Reviewing documents	0.30	0.30	185.00	55.50
JAN	1/27/16	Reviewing defendant's expert rebuttal report	0.40	0.40	150.00	60.00
CMM	1/27/16	Assisting with account statement matrix and tracing analysis	6.40	6.40	60.00	384.00
JLL	1/28/16	Meeting with Radford, Garima, and Jenny; reviewing analysis	1.30	1.30	300.00	390.00
JAA	1/28/16	Reviewing Teichner report; meeting with Radford, Garima, and Joe	1.20	1.20	185.00	222.00
JAA	1/29/16	Reviewing documents	0.30	0.30	185.00	55.50

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Kogod vs. Kogod



CMM	1/29/16	Assisting with tracing analysis	4.50	4.50	60.00	270.00
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Total Current Professional Fees	\$	2,244.00
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Balance Forward		0.00
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<b>TOTAL BALANCE DUE</b>	<b>\$</b>	<b>2,244.00</b>
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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

March 3, 2016

Invoice No.: 02547

Billing Period: 2/01/16 through 2/29/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	2/02/16	Review and analysis of documents; working on rebuttal report	3.30	3.30	185.00	610.50
JLL	2/03/16	Reviewing analysis and Teichner report; working on report; discussing with Jenny	0.70	0.70	300.00	210.00
JAA	2/03/16	Working on analysis and report; discussing with Joe; speaking with Jenn	4.70	4.70	185.00	869.50
JAN	2/03/16	Reviewing Teichner report; discussing with Jenny	0.30	0.30	150.00	45.00
CMM	2/03/16	Reviewing Teichner report; assisting with tracing analysis and schedules	3.20	3.20	60.00	192.00
JLL	2/04/16	Reviewing deposition transcripts; discussing with Jenny; working on report	2.10	2.10	300.00	630.00
JAA	2/04/16	Working on analysis and report; discussing with Joe	3.40	3.40	185.00	629.00
JLL	2/05/16	Working on report; reviewing documents; speaking with Garima and Jenny	8.10	8.10	300.00	2,430.00
JAA	2/05/16	Working on analysis and report; phone call with Joe and Garima	7.30	7.30	185.00	1,350.50
JAN	2/05/16	Assisting with report	4.00	4.00	150.00	600.00
CMM	2/05/16	Reviewing financial information and documents; assisting with analysis and report	6.20	6.20	60.00	372.00

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Kogod vs. Kogod



JLL	2/08/16	Discussing with Jenny; reviewing deposition transcripts	9.90	9.90	300.00	2,970.00
JAA	2/08/16	Assisting with deposition preparation; discussing with Joe	5.80	5.80	185.00	1,073.00
JLL	2/09/16	Preparing for and attendance at deposition; speaking with Gaby and Radford; discussing with Jenny	9.30	9.30	300.00	2,790.00
JAA	2/09/16	Assisting with deposition preparation; discussing with Joe	5.70	5.70	185.00	1,054.50
JLL	2/10/16	Reviewing deposition requests and action items	0.40	0.40	300.00	120.00
JLL	2/12/16	Working on responses to deposition work product requests; discussing with Jenny	0.80	0.80	300.00	240.00
JAA	2/12/16	Preparing information requested during Joe's deposition; assessing trial issues	5.00	5.00	185.00	925.00
JLL	2/15/16	Reviewing Teichner report and documents; discussing with staff	0.70	0.70	300.00	210.00
JAA	2/15/16	Reviewing Teichner report; discussing with Joe	0.80	0.80	185.00	148.00
JAN	2/15/16	Reviewing Teichner report; discussing with Joe	0.40	0.40	150.00	60.00
JAA	2/16/16	Reviewing documents; updating MBS; speaking with Garima; preparing for trial	3.40	3.40	185.00	629.00
JAN	2/16/16	Reviewing documents	0.30	0.30	150.00	45.00
JLL	2/17/16	Reviewing reports; speaking with Radford, Gaby, and Jenny; preparing for and attendance at Richard Teichner deposition; discussing with Jenny	3.50	3.50	300.00	1,050.00
JAA	2/17/16	Reviewing Joe's deposition transcript; discussing with Courtney; phone call with Radford, Gaby, and Joe; discussing with Joe; preparing for trial	4.30	4.30	185.00	795.50
CMM	2/17/16	Discussing with Jenny; assisting with financial analysis	7.00	7.00	60.00	420.00
JLL	2/18/16	Reviewing demonstratives and exhibits; discussing with Jenny	2.00	2.00	300.00	600.00
JAA	2/18/16	Preparing for trial	4.80	4.80	185.00	888.00
CMM	2/18/16	Assisting with account statement matrix and trial exhibits	2.70	2.70	60.00	162.00
JLL	2/19/16	Reviewing analysis and exhibits; preparing for trial	2.00	2.00	300.00	600.00
JAA	2/19/16	Meeting with Gaby; working on updated FDF; preparing for trial	8.10	8.10	185.00	1,498.50
CMM	2/19/16	Assisting with account statement matrix and trial exhibits	5.30	5.30	60.00	318.00

Kogod vs. Kogod



JLL	2/21/16	Meeting with Gaby, counsel, and Jenny	6.00	6.00	300.00	1,800.00
JAA	2/21/16	Meeting with Gaby, counsel, and Joe	6.00	6.00	185.00	1,110.00
JLL	2/22/16	Preparing for trial	4.60	4.60	300.00	1,380.00
JAA	2/22/16	Preparing for trial	5.20	5.20	185.00	962.00
JAN	2/22/16	Reviewing information; discussing with Jenny	1.40	1.40	150.00	210.00
CMM	2/22/16	Assisting with tracing analysis	4.80	4.80	60.00	288.00
JLL	2/23/16	Reviewing stock compensation issues; preparing for and attendance at trial	5.50	5.50	300.00	1,650.00
JAA	2/23/16	Preparing for and attendance at trial	6.30	6.30	185.00	1,165.50
JLL	2/24/16	Preparing for and attendance at trial	7.90	7.90	300.00	2,370.00
JAA	2/24/16	Preparing for and attendance at trial	6.80	6.80	185.00	1,258.00
JAN	2/24/16	Assisting with trial preparation	6.00	6.00	150.00	900.00
CMM	2/24/16	Assisting with trial preparation	4.70	4.70	60.00	282.00
JLL	2/25/16	Preparing for and attendance at trial	6.80	6.80	300.00	2,040.00
JAA	2/25/16	Preparing for and attendance at trial	7.80	7.80	185.00	1,443.00
JAN	2/25/16	Assisting with trial preparation	0.40	0.40	150.00	60.00
JLL	2/25/16	Preparing for and attendance at trial	7.30	7.30	300.00	2,190.00
JAA	2/26/16	Preparing for and attendance at trial	8.10	8.10	185.00	1,498.50

Total Current Professional Fees \$ 45,142.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 45,142.00**



**Professional Fees Invoice**

Tax I.D. No. 26-1654522

April 6, 2016

Invoice No.: 02577

Billing Period: 3/01/16 through 3/31/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	3/02/16	Reviewing UBS account/stock issues; discussing with Jenny	0.70	0.70	300.00	210.00
JAA	3/02/16	Reviewing UBS account/stock issues; discussing with Joe	1.40	1.40	185.00	259.00
JLL	3/03/16	Reviewing UBS account/stock issues; discussing with Jenny; speaking with Radford Smith and Jenny	0.50	0.50	300.00	150.00
JAA	3/03/16	Reviewing UBS account/stock issues; discussing with Joe; phone call with Radford Smith and Joe	1.50	1.50	185.00	277.50
JLL	3/07/16	Reviewing UBS account/stock issues; discussing with Jenny	0.50	0.50	300.00	150.00
JAA	3/07/16	Reviewing UBS account/stock issues; discussing with Joe	1.00	1.00	185.00	185.00
CMM	3/07/16	Reviewing UBS statements	0.50	0.50	60.00	30.00
JLL	3/10/16	Reviewing UBS account/stock issues; discussing with Jenny; speaking with Radford Smith and Jenny	0.40	0.40	300.00	120.00
JAA	3/10/16	Reviewing UBS account/stock issues; discussing with Joe; phone call with Radford Smith and Joe	0.80	0.80	185.00	148.00
JAA	3/11/16	Discussing with Courtney; correspondence	0.80	0.80	185.00	148.00
CMM	3/11/16	Discussing with Jenny; updating account statement matrix; preparing information regarding missing statements	2.90	2.90	60.00	174.00
CMM	3/28/16	Updating account statement matrix and tracing analysis	1.40	1.40	60.00	84.00

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Kogod vs. Kogod



Total Current Professional Fees	\$ 1,935.50
Balance Forward	0.00
<b>TOTAL BALANCE DUE</b>	<b>\$ 1,935.50</b>



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

May 5, 2016

Invoice No.: 02602  
Billing Period: 4/01/16 through 4/30/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 205  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	4/04/16	Correspondence; updating analyses; phone call with Gaby; discussing with Courtney	1.40	1.40	185.00	259.00
CMM	4/04/16	Reviewing financial information; discussing with Jenny	1.80	1.80	60.00	108.00
CMM	4/06/16	Updating account statement matrix and tracing analysis	1.90	1.90	60.00	114.00
JLL	4/08/16	Reviewing Panama Papers issues; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	4/08/16	Discussing with Joe	0.20	0.00	185.00	0.00
JLL	4/11/16	Reviewing Panama Papers issues	0.30	0.30	300.00	90.00
JLL	4/12/16	Reviewing UBS allocation issues and tracing of funds into potential Panama Papers entities	0.80	0.80	300.00	240.00
JLL	4/13/16	Reviewing analysis issues per Gaby	0.30	0.30	300.00	90.00
JAA	4/15/16	Speaking with Gaby	0.30	0.30	185.00	55.50
CMM	4/15/16	Reviewing UBS account with Panama Papers	1.40	1.40	60.00	84.00
JLL	4/18/16	Reviewing cash LTIP and UBS allocation questions for Gaby	0.60	0.60	300.00	180.00
JLL	4/19/16	Reviewing Panama Papers analysis	0.30	0.30	300.00	90.00
JLL	4/20/16	Reviewing allocation issues	0.30	0.30	300.00	90.00
JLL	4/25/16	Reviewing All American Appraisal report	0.20	0.00	300.00	0.00

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Kogod vs. Kogod



JAA 4/28/16 Speaking with Gaby

0.40 0.40 185.00 74.00

Total Current Professional Fees \$ 1,564.50

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 1,564.50**



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

June 15, 2016

Invoice No.: 02624  
Billing Period: 5/01/16 through 5/31/16

Gabrielie Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	5/02/16	Reviewing information	0.70	0.70	185.00	129.50
JAA	5/03/16	Reviewing information; updating marital balance sheet; phone call with Garima	2.40	2.40	185.00	444.00
CMM	5/03/16	Updating account statement matrix and marital balance sheet; assisting with document request list	2.30	2.30	60.00	138.00
JAA	5/04/16	Updating marital balance sheet	0.30	0.30	185.00	55.50
CMM	5/04/16	Updating account statement matrix and marital balance sheet	0.50	0.50	60.00	30.00
JLL	5/05/16	Reviewing transfer information and SSARs exercise information	0.70	0.70	300.00	210.00
JAA	5/05/16	Reviewing correspondence, stock issues, and documents	1.10	1.10	185.00	203.50
JLL	5/06/16	Speaking with Radford; reviewing correspondence	0.30	0.30	300.00	90.00
CMM	5/06/16	Assisting with tracing analysis, account statement matrix, and marital balance sheet	4.60	4.60	60.00	276.00
CMM	5/09/16	Assisting with tracing analysis	1.10	1.10	60.00	66.00
JAA	5/13/16	Discussing with Courtney	0.30	0.30	185.00	55.50
CMM	5/13/16	Discussing with Jenny; updating document request list	0.90	0.90	60.00	54.00
CMM	5/16/16	Assisting with tracing analysis and account statement matrix	0.90	0.90	60.00	54.00
JAA	5/17/16	Reviewing correspondence; reviewing analysis	0.30	0.30	185.00	55.50

2520 St. Rose Parkway, Suite 211  
Henderson, Nevada 89074  
telephone: 702.366.9599  
facsimile: 702.366.9364  
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Kogod vs. Kogod



JLL	5/19/16	Reviewing stock issues; correspondence	0.50	0.50	300.00	150.00
JAA	5/19/16	Reviewing stock issues; meeting with Gaby	1.30	1.30	185.00	240.50
JAA	5/20/16	Reviewing correspondence	0.30	0.30	185.00	55.50
CMM	5/31/16	Updating tracing analysis and account statement matrix	0.30	0.30	60.00	18.00
Total Current Professional Fees					\$	2,325.50
Balance Forward						0.00
TOTAL BALANCE DUE					\$	2,325.50



**Professional Fees Invoice**

Tax ID No. 26-1654522

July 8, 2016

Invoice No.: 02647

Billing Period: 6/01/16 through 6/30/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	6/02/16	Preparing updated tracing analysis	0.60	0.60	185.00	111.00
JLL	6/06/16	Reviewing updates	0.20	0.00	300.00	0.00
JAA	6/06/16	Working on tracing analysis; preparing updated information for counsel	4.30	4.30	185.00	795.50
CMM	6/06/16	Assisting with analysis	0.30	0.30	60.00	18.00
JLL	6/17/16	Meeting with Daniel Kim and Jenny; reviewing schedules	1.10	1.10	300.00	330.00
JAA	6/17/16	Meeting with Daniel Kim and Joe	1.00	1.00	185.00	185.00
JLL	6/20/16	Conference call with Gaby, counsel, and Jenny	0.70	0.70	300.00	210.00
JAA	6/20/16	Conference call with Gaby, counsel, and Joe; reviewing proxy statement	1.50	1.50	185.00	277.50
JLL	6/22/16	Conference call with Bob Gehlen and Radford	0.20	0.00	300.00	0.00
JAA	6/28/16	Correspondence; preparing information for counsel	0.80	0.80	185.00	148.00
CMM	6/28/16	Updating MBS	0.60	0.60	60.00	36.00
JLL	6/30/16	Reviewing proxy statement for Dennis' income and compensation/reimbursement issues	0.50	0.50	300.00	150.00

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Kogod vs. Kogod



Total Current Professional Fees	\$ 2,261.00
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Balance Forward	<u>0.00</u>
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<b>TOTAL BALANCE DUE</b>	<b><u>\$ 2,261.00</u></b>
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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

August 5, 2016

Invoice No.: 02G68

Billing Period: 7/01/16 through 7/31/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
CMM	7/06/16	Assisting with account statement matrix	0.40	0.40	60.00	24.00
CMM	7/07/16	Assisting with tracing analysis	0.50	0.50	60.00	30.00
JAA	7/08/16	Reviewing request for documents and analysis	0.30	0.30	185.00	55.50
JLL	7/12/16	Phone call with Radford and Jenny	0.20	0.00	300.00	0.00
JAA	7/12/16	Phone call with Radford and Joe	0.20	0.00	185.00	0.00
CMM	7/12/16	Assisting with tracing analysis	0.70	0.70	60.00	42.00
JLL	7/13/16	Reviewing income information for Jenny	0.40	0.40	300.00	120.00
JAA	7/13/16	Preparing for and attendance at court	3.90	3.90	185.00	721.50
CMM	7/13/16	Updating proxy statement analysis; reviewing financial information and transactions	1.70	1.70	60.00	102.00
JLL	7/29/16	Speaking with Garima and Jenny; working on language for closing brief with Jenny	1.50	1.50	300.00	450.00
JAA	7/29/16	Phone call with Garima and Joe; working on language for closing brief with Joe	1.50	1.50	185.00	277.50

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Henderson, Nevada 89074

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facsimile 702.366.9364  
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Kogod vs. Kogod



Total Current Professional Fees	\$	1,822.50
Balance Forward		<u>0.00</u>
TOTAL BALANCE DUE	\$	<u>1,822.50</u>

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MOFI

DISTRICT COURT  
FAMILY DIVISION  
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD

Plaintiff/Petitioner

v.

DENNIS KOGOD

Defendant/Respondent

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 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.**

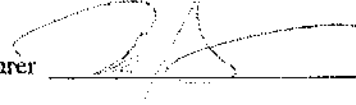
The total filing fee for the motion/opposition I am filing with this form is:

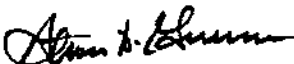
☐ \$0 ☒ \$25 ☐ \$57 ☐ \$82 ☐ \$129 ☐ \$154

Party filing Motion/Opposition: ROBERT J. SMITH, Esq.

Date 3/12/2016

Signature of Party or Preparer





CLERK OF THE COURT

1 EXPT  
2 RADFORD J. SMITH, CHARTERED  
3 RADFORD J. SMITH, ESQ.  
4 Nevada Bar No. 002791  
5 2470 St. Rose Parkway, Suite 206  
6 Henderson, Nevada 89074  
7 Telephone: (702) 990-6448  
8 Facsimile: (702) 990-6456  
9 rsmith@radfordsmith.com  
10 Attorneys for Plaintiff

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 EX PARTE MOTION WITH NOTICE FOR EXTENSION OF TIME TO FILE**  
**MOTION FOR ATTORNEY'S FEES AND COSTS**

DATE OF HEARING: N/A

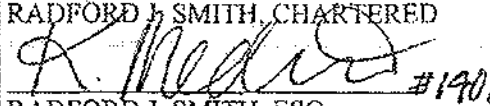
TIME OF HEARING: N/A

COMES NOW, Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her attorneys, Radford Smith, Esq. and Kimberly A. Medina, Esq., of Radford J. Smith, Chartered, and requests this Court extend the time for the filing her Motion for Attorney's Fees and Costs due September 12, 2016.

This request 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 hearing of this matter.

Dated this 15<sup>th</sup> day of September, 2016.

RADFORD J. SMITH, CHARTERED

 #19085  
RADFORD J. SMITH, ESQ.

Nevada Bar No. 002791

2470 St. Rose Parkway, Suite 206

Henderson, NV 89074

Attorneys for Plaintiff

I.

**PLAINTIFF'S REQUEST TO FILE A MOTION FOR ATTORNEY'S FEES AND COSTS BY  
TUESDAY, SEPTEMBER 13, 2016 SHOULD BE GRANTED**

With limited exceptions not applicable here, a district court may extend the time for response or filing under NRCP 6(b) that reads in pertinent part:

(b) **Enlargement.** When by these rules or by a notice given thereunder or by order of court an act is required or allowed to be done at or within a specified time, the parties, by written stipulation of counsel filed in the action, may enlarge the period, or the court for cause shown may at any time in its discretion (1) with or without motion or notice order the period enlarged if request therefor is made before the expiration of the period originally prescribed or as extended by a previous order [ . . . ]

EDCR 2.25 provides, in pertinent part:

**Extending time.**

(b) Ex parte motions for extensions of time will not ordinarily be granted. When, however, a certificate of counsel shows good cause for extension and a satisfactory explanation why the extension could not be obtained by stipulation or on notice, the court may grant, ex parte, an emergency extension for only such a limited period as may be necessary to enable the moving party to apply for a further extension by stipulation or upon notice, with the time for hearing shortened by the court.

The Court's Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce was Electronically Filed on August 22, 2016. Gabrielle's Motion for Attorney's Fees and Costs was to be filed under NRCP 54 by Monday, September 12, 2016.

Gabrielle timely prepared her motion, but counsel was unable to access the Eighth Judicial District Court's electronic filing system through Odyssey File and Serve, or "Wiznet," on September 12, 2016. See Wiznet Error Message, attached hereto as Exhibit "1." Earlier on September 12, 2016, Wiznet froze Counsel's account because the credit card on file had been flagged for due to a security alert based on a fraudulent charge. Wiznet does not inform account holders if there is a problem with an account or its payment information.

1 Counsel discovered and immediately resolved the problem the next morning, September 13, 2016.  
2 See Affidavit of Tina Smith<sup>1</sup>, an employee of Radford J. Smith, Chartered, Exhibit "2." See Email exchange  
3 from CCDC.Accounting to Sharon Hill, and email exchange between Ken Smith and CCDC.Accounting  
4 and completed Client Information form attachment, attached hereto as Exhibits "3" and Exhibit "3." The  
5 Motion for Attorney's Fees and Costs was filed later that day after the account was unlocked.

6 As a result, Plaintiff requests that the Court extend the 20-day deadline under NRCP 54 to file her  
7 Motion for Attorney's Fees and Costs by a one-day extension to **September 13, 2016**. Because the hearing  
8 is not set until October 12, 2016, the requested extension date will be 29 days before the hearing of the  
9 matter, and will not prejudice Defendant. A draft Order is attached hereto as Exhibit "5", the original of  
10 which will be delivered to the Court's chambers.  
11

12 Attached hereto is the sworn statement of Kimberly A. Medina, Esq., in compliance with the above  
13 rules.

14 Dated this 15<sup>th</sup> day of September, 2016.

15 RADFORD J. SMITH, CHARTERED

16   
17 RADFORD J. SMITH, ESQ.

18 Nevada Bar No. 002791

19 KIMBERLY A. MEDINA, ESQ.

20 Nevada Bar No. 014085

21 2470 St. Rose Parkway, Suite 206

22 Henderson, NV 89074

23 Attorneys for Plaintiff  
24  
25  
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<sup>1</sup> Mrs. Smith is the office manager and primarily handles all financial and billing inquiries.

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AFFIDAVIT OF KIMBERLY A. MEDINA, ESQ.

COUNTY OF CLARK       )  
                                      ) ss:  
STATE OF NEVADA       )


Kimberly A. Medina, Esq., being first duly sworn, deposes and says:

1. I am an attorney for Plaintiff, Gabrielle Cioffi - Kogod in the above-entitled matter. I am an attorney, duly licensed to practice before all courts in the State of Nevada.
2. I make this Affidavit based upon facts within my own knowledge, save and except as to matters alleged upon information and belief and, as to those matters, I believe them to be true.
3. This application is made in good faith and not for the purposes of delay.
4. I have prepared and reviewed the Motion set forth above. All of the facts contained in that Motion are true and correct.

FURTHER AFFIANT SAYETH NAUGHT.

  
KIMBERLY A. MEDINA, ESQ.

Subscribed and sworn before me  
this 15<sup>th</sup> day of September, 2016.

  
NOTARY PUBLIC in and for  
said County and State



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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 "PLAINTIFF'S EX PARTE MOTION WITH NOTICE FOR EXTENSION OF TIME TO FILE MOTION FOR ATTORNEY'S FEES AND COSTS" on this 15<sup>th</sup> of September 2016, to all interested parties by way of the Eighth Judicial District Court's electronic filing system

Daniel Marks  
Law Office of Daniel Marks  
610 South Ninth Street  
Las Vegas NV 89101

  
An employee of Radford J. Smith, Chartered

# EXHIBIT “1”



## HTTP Status 500 -

### Exception report

#### Message

The server encountered an internal error () that prevented it from fulfilling this request.

#### Exception

```
java.lang.ServletException
org.apache.struts.action.RequestProcessor.processException(RequestProcessor.java:545)
org.apache.struts.action.RequestProcessor.processActionPerform(RequestProcessor.java:424)
org.apache.struts.action.RequestProcessor.process(RequestProcessor.java:274)
org.apache.struts.action.ActionServlet.process(ActionServlet.java:1482)
org.apache.struts.action.ActionServlet.doPost(ActionServlet.java:525)
javax.servlet.http.HttpServlet.service(HttpServlet.java:717)
javax.servlet.http.HttpServlet.service(HttpServlet.java:610)
org.jboss.web.tomcat.filters.ReplyHeaderFilter.doFilter(ReplyHeaderFilter.java:91)
```

#### Stacktrace

```
java.lang.NullPointerException
com.wisnet.eflex.LoginAction.execute(LoginAction.java:178)
org.apache.struts.action.RequestProcessor.processActionPerform(RequestProcessor.java:424)
org.apache.struts.action.RequestProcessor.process(RequestProcessor.java:274)
org.apache.struts.action.ActionServlet.process(ActionServlet.java:1482)
org.apache.struts.action.ActionServlet.doPost(ActionServlet.java:525)
javax.servlet.http.HttpServlet.service(HttpServlet.java:717)
javax.servlet.http.HttpServlet.service(HttpServlet.java:610)
org.jboss.web.tomcat.filters.ReplyHeaderFilter.doFilter(ReplyHeaderFilter.java:91)
```

The full stack trace of the root cause is available in the Apache Tomcat/5.5 log.

Apache Tomcat/5.5

# EXHIBIT “2”

**AFFIDAVIT OF TINA SMITH**

COUNTY OF CLARK       )  
                                      ) ss:  
STATE OF NEVADA       )

Tina Smith being first duly sworn, deposes and says:

1. I am an employee of Radford J. Smith, Chartered. I make this Affidavit based upon facts within my own knowledge, save and except as to matters alleged upon information and belief and, as to those matters, I believe them to be true.

2. On the evening of September 12, 2016 Radford J. Smith, Esq. notified me that he was unable to file a motion because the Wiznet site seemed to be down. The next morning, I was advised that the Wiznet account for Radford J. Smith, Chartered was put on hold as the credit card associated with the account had declined a transaction.

3. The credit card is a Discover Card ending in x0172, and I am one of the authorized users of the account. When we learned that our Wiznet account was locked, I logged into the firm's Discover Card account. When I logged into the account, there were some charges that I was asked to verify.

4. The charges were: (1) I-REI\*Matthew Bender & Co \$2653.35; (2) REI\*Matthew Bender & Co \$1135.50; (3) Clarkefileid \$25.75; and (4) Clarkefileid \$3.50. I verified the charges and then called Discover Technical Support, 1-800-973-8086. I was advised that the account was on hold as they were questioning a charge to DiscusDental/Phillips for \$78.51. I verbally verified that charge.

5. I spoke with the representative Karen<sup>1</sup>, who advised me that once a charge is questioned all subsequent charges are declined until the charges can be verified by an authorized

---

<sup>1</sup> Employees of Discover declined to give out their last name, but they indicated there were notes on the credit card account file regarding our conversation.

account user, even if there are available funds. The Discover Card had \$11,550.00 in funds still available. Typically, an alert is sent to the user that notifies them that there is a hold on the account. According to Stacy<sup>2</sup> in the fraud verification department, no notice was sent due to an error in the system. The account was set up to receive text and email notices, but neither were sent.

6. I asked whether certain charges, such as Clarkefileid, could be approved in the future even if there was a questionable charge on the account. After speaking with Karen's manager, she confirmed that this could not be done. The only option was for an authorized account user to confirm the transactions and unlock the account, and then charges could be processed. To confirm our conversation regarding what happened with the Discover charge and that the account was valid and had available funds I asked for a letter from Discover. Karen indicated that they would not write a letter, but they would be willing to speak to a third party.

7. After speaking with Discover, I called Wiznet to see if it was possible to set up a default credit card in case this happened again. I spoke to Melissa.<sup>3</sup> She said that we could add a second credit card onto the account that the user performing the filing could switch between, but that it could not be set as an automatic default. I then asked her whether the user would know that the credit card had been declined and that they should switch to the other card. Melissa, however, indicated that they would not know. I also asked Melissa if she could see that our firm had tried to log on and file documents. Melissa said "No" and that once an account is locked, there are no records of activity until the account is unlocked.

8. Melissa indicated that the firm's Wiznet account was locked due the Discover Card declining a transaction from Wiznet. According to Melissa, it is not the policy of Wiznet to

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<sup>2</sup> Employees of Discover declined to give out their last name, but they indicated there were notes on the credit card account file regarding our conversation.

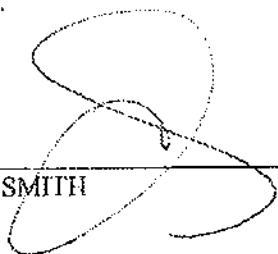
<sup>3</sup> Melissa of Wiznet declined to give out her last name.

notify law firms when their account has been locked. The only way to find out is to call Wiznet if you experience a problem or delay when filing a document. Wiznet will then inform the user that the account is locked.

9. Melissa went on to confirm that Sharon Hill from Radford J. Smith, Chartered had called earlier that morning, found out that the firm account was locked, and had requested the forms to unlock the account. We immediately completed the forms, and the account was unlocked a few hours later.

10. In conclusion, the Wiznet account of Radford J. Smith, Chartered was shut down on September 12, 2016 until September 13, 2016 due to a declined transaction from the firm's Discover credit card. Wiznet did not notify the firm that the account was shut down, and Discover did not inform the firm that there were possible fraudulent charges on the account that had stopped all other charges from being processed.

FURTHER AFFIANT SAYETH NAUGHT.

  
TINA SMITH

Subscribed and sworn before me  
this \_\_\_\_ day of September, 2016.

\_\_\_\_\_  
NOTARY PUBLIC in and for  
said County and State

# EXHIBIT “3”

Filters Used:

1 Tagged Record

## Email Report

Form Format

Date Printed: 9/15/2016

Time Printed: 11:12AM

Printed By: KMEDINA

Date	9/13/2016	Time	8:55AM	8:55AM	Duration	0.00 (hours)	Code	Case Related						
Subject	Client Form to unlock Wiznet [#2033C00AI]						Staff	Kimberly Medina						
Client	Gabrielle Kogod	MatterRef Kogod v. Kogod					MatterNo	D13-489442-D						
From	CCDC.ACCOUNTING@TYLERTECH.COM													
To	Sharon Hill													
CC To														
BCC To														
Reminders	(days before)	Follow	N	Done	N	Notify	N	Hide	N	Trigger	N	Private	N	Status
Custom1							Custom3							
Custom2							Custom4							

Hello,

Attached is the form that will need to be filled out and sent back to [ccdc.accounting@tylertech.com](mailto:ccdc.accounting@tylertech.com). Once the accounting is unlocked then you will want to log into the wiznet account and add the credit card for Efile and DAP.

Thank you,  
Melissa

# **EXHIBIT “4”**



Filters Used:  
1 Tagged Record

## Email Report

Form Format

Date Printed: 9/15/2016  
Time Printed: 11:13AM  
Printed By: KMEDINA

Date	9/13/2016	Time	11:47AM	Duration	0.00 (hours)	Code	Case Related
Subject	RE: Client info form for Radford J. Smith Chtd (response to acc					Staff	Kimberly Medina
Client	Gabrielle Kogod	MatterRef Kogod v. Kogod				MatterNo D13-489442-D	
From	Ken Smith						
To	CCDC.Accounting						
CC To							
BCC To							
Reminders	(days before) Follow N Done N Notify N Hide N Trigger N Private N Status						
Custom1				Custom3			
Custom2				Custom4			

Hi Jorge,

As requested.

From: CCDC.Accounting [mailto:CCDC.ACCOUNTING@TYLERTECH.COM]  
Sent: Tuesday, September 13, 2016 11:36 AM  
To: Ken Smith <ksmith@radfordsmith.com>  
Subject: RE: Client info form for Radford J. Smith Chtd (response to acct error) [#2033C024R]

Hello Ken,

In the form the first line asks for a Wiznet Username and you typed a name, we were unable to locate any account with that name nor the email address on the form. Please send the form again with the correct username, this will be the username that you use to login to the account.

Thanks

Jorge

-----Original Message-----

From: "Ken Smith" <ksmith@radfordsmith.com>  
Sent: Tuesday, September 13, 2016 11:45 AM  
To: "ccdc.accounting@tylertech.com" <ccdc.accounting@tylertech.com>  
Subject: Client info form for Radford J. Smith Chtd (response to acct error)

Melissa,

Filters Used:

1 Tagged Record

## Email Report

Form Format

Date Printed: 9/15/2016

Time Printed: 11:13AM

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As instructed, please find attached, client account information sheet in response to account freeze. We are not sure why our account was frozen, but need to remedy immediately as filing deadlines are being missed. Let us know if there is anything we can do to expedite. Please copy me on all correspondence to Mr. Smith as I will be handling reinstatement.

Kenneth Smith, Paralegal  
Radford J. Smith, Chartered  
2470 St. Rose Parkway, #206  
Henderson, NV 89074  
T: 702-990-6448  
F: 702-990-6456

**\*\*NOTICE\*\***

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**Client Information Form**

**Wiznet User Name:** Radford J. Smith

**Contact Person:** Tina Smith

**Firm Name:** Radford J. Smith Chtd.

**Address:** 2470 St. Rose Pkwy  
Henderson NV 89074

**Email:** rsmith@radfordsmith.com

**Phone Number:** 702-990-6448

**Name on Card:** Tina Smith

**Credit Card Number:** 6011 2089 6045 0172

**Expiration Date:** 01-20      **Code:** 240

**Invoice #:** \_\_\_\_\_ *If applicable*

**Tyler Employee Name:** \_\_\_\_\_

# EXHIBIT "5"

1 **ORDER**

2 RADFORD J. SMITH, CHARTERED

3 RADFORD J. SMITH, ESQ.

4 Nevada Bar No. 002791

5 KIMBERLY A. MEDINA, ESQ.

6 Nevada Bar No. 014085

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*

13 **DISTRICT COURT**  
14 **CLARK COUNTY, NEVADA**

15 GABRIELLE CIOFFI - KOGOD,

16 Plaintiff,

17 v.

18 DENNIS KOGOD,

19 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

**FAMILY DIVISION**

20 **ORDER GRANTING EX PARTE REQUEST TO EXTEND TIME TO FILE MOTION FOR**  
21 **ATTORNEY'S FEES AND COSTS**

22 The Court having reviewed Plaintiff's Ex Parte Request to Extend Time to File Motion for  
23 Attorney's Fees and Costs presented by Radford J. Smith, Esq. and Kimberly A. Medina, Esq. of Radford  
24 J. Smith, Chartered, on behalf of Plaintiff, GABRIELLE CIOFFI - KOGOD, and good cause appearing  
25 therefore,

26 IT IS HEREBY ORDERED that Ex Parte Request to Extend Time to File Motion for Attorney's  
27 Fees and Costs is GRANTED.  
28


1 IT IS FURTHER ORDERED that the Plaintiff shall have until September 13, 2016 to file her  
2 Motion for Attorney's Fees and Costs.

3 DATED this \_\_\_\_\_ day of September, 2016.  
4  
5

6 DISTRICT COURT JUDGE

7 *Respectfully Submitted By:*

8 RADFORD J. SMITH, CHARTERED

9   
10

11 RADFORD J. SMITH, ESQ.

12 Nevada State Bar No. 02791

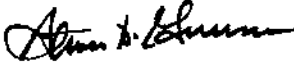
13 KIMBERLY A. MEDINA, ESQ.

14 Nevada State Bar No. 014085

2470 St. Rose Parkway, Suite 206

Henderson, Nevada 89074

15 *Attorney for Plaintiff*  
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CLERK OF THE COURT

1 NOAS  
2 RADFORD J. SMITH, CHARTERED  
3 RADFORD J. SMITH, ESQ.  
4 Nevada Bar No. 002791  
5 KIMBERLY A. MEDINA, ESQ.  
6 Nevada Bar No. 014085  
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](mailto:rsmith@radfordsmith.com)  
12 Attorneys for Plaintiff

9  
10 DISTRICT COURT  
11 CLARK COUNTY, NEVADA

12 GABRIELLE CIOFFI-KOGOD,

13 Plaintiff,

14 vs.

15 DENNIS KOGOD,

16 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q


FAMILY DIVISION

17  
18 NOTICE OF CROSS-APPEAL

19  
20 NOTICE is hereby given that Defendant, VIVIAN HARRISON, hereby cross-appeals to the  
21 Supreme Court of the State of Nevada for District Court Findings of Fact, Conclusions of Law and Order  
22 filed on August 22, 2014, a copy of which is attached as **Exhibit "I"** hereto.

23 Dated this 21<sup>st</sup> day of September, 2016

24 RADFORD J. SMITH, CHARTERED

25  #14085 FOR  
26 RADFORD J. SMITH, ESQ.

27 Nevada Bar No. 002791  
28 2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074  
Attorney for Plaintiff

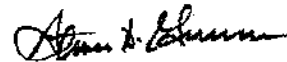
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Daniel Marks, Esq.  
Nevada State Bar No. 002003  
Nicole M. Young, Esq.  
Nevada State Bar No. 12659  
610 South Ninth Street  
Las Vegas, Nevada 89101  
Attorney for Defendant

An employee of Radford J. Smith, Chartered



# **EXHIBIT “1”**

  
CLERK OF THE COURT

1 NEOJ  
2  
3

4 DISTRICT COURT  
5 CLARK COUNTY, NEVADA

6 GABRIELLE ROSE CIOFFI-KOGOD, )  
7 )  
8 Plaintiff, )  
9 )  
10 v. )  
11 DENNIS L. KOGOD, )  
12 Defendant. )

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

13 NOTICE OF ENTRY OF  
14 FINDINGS OF FACT, CONCLUSIONS  
15 OF LAW AND DECREE OF DIVORCE

16 TO: ALL PARTIES AND/OR THEIR ATTORNEYS

17 Please take notice that a Findings of Fact, Conclusions of Law and Decree of  
18 Divorce has been entered in the above-entitled matter, a copy of which is attached  
19 hereto. I hereby certify that on the above file stamped date, I caused a copy of this  
20 Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce  
21 to be:

22 ☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the  
23 Clerk's Office of, the following attorneys:

24 Radford Smith, Esq.

25 Daniel Marks, Esq.

26 /s/ Kimberly Weiss

Kimberly Weiss  
Judicial Executive Assistant  
Department Q

27  
28  
RYCE C. DUCKWORTH  
DISTRICT JUDGE  
FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

DISTRICT COURT  
CLARK COUNTY, NEVADA

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

This matter came before this Court for trial on February 23, 2016, on Plaintiff's Complaint for Divorce (Dec. 13, 2013), Defendant's Answer to Complaint for Divorce and Counterclaim (Nov. 24, 2014), and Plaintiff's Reply to Counterclaim for Divorce (Dec. 5, 2014). Plaintiff, GABRIELLE CIOFFI-KOGOD (hereinafter referred to as "Gabrielle"), appeared personally, and by and through her attorneys, RADFORD J. SMITH, ESQ., and GARIMA VARSHNEY, ESQ. Defendant, DENNIS KOGOD (hereinafter referred to as "Dennis"), appeared personally and by and through his attorneys, DANIEL MARKS, ESQ., and NICOLE M. YOUNG, ESQ. The trial continued on February 24, 2016, February 25, 2016, February 26, 2016,<sup>1</sup> and May 4,

"Trial in this matter initially was scheduled to take place on February 23, 24, and 26, 2016. Both parties expressed that they needed additional time to present their respective cases. This Court added an additional full day of trial time (February 25, 2016) to accommodate their request. (Plaintiff's Closing Brief (Aug. 1, 2016) failed to reference the February 25,

RYCE C. BUCKWORTH  
DISTRICT JUDGE  
JAGLY DIVISION, DEPT. O  
AS VEGAS, NEVADA 89101

1  
2 2016.<sup>2</sup> An additional hearing was held on July 13, 2016, on Gabrielle's Motion to  
3 Compel Discovery, for Sanctions, Attorney's Fees and Costs (Jun. 21, 2016). At the  
4 Court's direction, closing arguments were submitted in writing. This Court has  
5 reviewed and considered Defendant's Closing Brief (Aug. 1, 2016) (hereinafter referred  
6 to as "Dennis' Brief") and Plaintiff's Closing Brief (Aug. 1, 2016) (hereinafter referred  
7 to as "Gabrielle's Brief"). This Court's Findings of Fact, Conclusions of Law and  
8 Decree of Divorce (hereinafter referred to as "Decree") follow.  
9

10  
11 In evaluating the issues raised in the parties' pleadings, this Court had the  
12 opportunity to listen to and review the testimony of several witnesses and review  
13 extensive documentary evidence admitted into the record.<sup>3</sup> The witnesses included  
14 Dennis, Gabrielle, Jennifer A. Allen, CPA, CFE, Richard M. Teichner, CPA, ABV, CVA,  
15 MAFF, CFF, Cr.FA, FCPA, CGMA, CDFA, Joseph L. Leauanae, CPA, CITP, CFF, CFE,  
16 ABV, ASA, Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has  
17  
18

19  
20 2016 trial date.) Although both parties requested additional time, this Court found that the  
21 parties spent time during the trial in their respective examinations that was not helpful or that  
22 was superfluous to the essential facts needed to resolve the issues before the Court.

23  
24 <sup>2</sup>The May 4, 2016 evidentiary proceedings focused on the testimony of each party's  
25 respective real estate expert appraisers who offered testimony regarding the property located  
26 at 9716 Oak Pass Road, Beverly Hills, California.

27  
28 <sup>3</sup>At the July 13, 2016 hearing, Dennis expressed concern that this Court had already  
completed an initial draft of the Decree prior to the submission of closing briefs. As noted  
herein, this Court has reviewed and considered each party's brief in finalizing this Decree.  
Moreover, the trial record had already been established long before closing briefs were  
submitted. There was little benefit for this Court to wait five months after trial ended in  
February to begin preparation of the Decree. Further, contrary to the reference in Gabrielle's  
Brief, this Court did not review video "transcripts" of the trial or prior hearings. Rather, after  
outlining the entirety of the trial proceedings, this Court re-watched the entire video of the trial  
and the video of each pre-trial hearing before this Court.

1  
2 read and considered the deposition transcripts of Eugene Cioffi (Exhibit SSSS), and  
3 Stephanie Cioffi (Exhibit TTTT), as well as excerpts of the deposition transcripts of  
4 Nadyane Khapsalis Kogod (Exhibit 125),<sup>4</sup> Patricia Murphy (Exhibit 126), Mitchell  
5 Kogod (Exhibit 127), Marsha Kogod (Exhibit 128), Sheldon Kogod (Exhibit 129),  
6 Dana Kogod (Exhibit 130), and Jennifer Crute Steiner (Exhibit 131).<sup>5</sup> During trial,  
7 this Court had the opportunity to observe issues pertaining to the credibility and  
8 demeanor of each witness who testified in Court.  
9

10  
11 The issues before this Court include: (1) the division of assets and debts; (2)  
12 alimony to be paid by Dennis to Gabrielle; and (3) attorney's fees.<sup>6</sup> The division of  
13

14 <sup>4</sup>Given her native tongue is Russian, Ms. Khapsalis Kogod was offered a Russian  
15 interpreter for her deposition, but she declined. The fact that English is not her native tongue  
16 is noticeable in the excerpts of her deposition testimony.

17 <sup>5</sup>The parties initially expressed their intention to read the deposition transcripts into the  
18 record. As the trier of fact, this Court is capable of reading deposition transcripts. (The  
19 reading of the deposition transcript by a third party would offer nothing to this Court with  
20 respect to the demeanor of the witness. This Court is able to perform the same reading.) Thus,  
21 this Court directed that those portions of the deposition transcripts upon which each party  
22 intended to rely be marked and introduced as exhibits. To preserve each party's right to object  
23 to specific deposition testimony, this Court established a protocol that allowed the parties to  
24 lodge specific objections regarding any questions asked during the depositions. This Court  
25 then ruled on those objections at the April 6, 2016 and May 4, 2016 hearings. Following these  
26 evidentiary rulings, this Court reviewed the testimony admitted into the record. Gabrielle  
27 stipulated to the admission of the entirety of Eugene Cioffi's deposition transcript and  
28 Stephanie Cioffi's deposition transcript. Thus, objections were limited to the excerpts of the  
deposition transcripts offered by Gabrielle and marked as Plaintiff's exhibits.

<sup>6</sup>Although the Court has reviewed Radford J. Smith, Chartered's Billing Statements  
(Exhibit 100), Marc Herman's Billing Statements (Exhibit 101), Anthem Forensic's Billing  
Statements (Exhibit 102), Clark Barthol's Billing Statements (Exhibit 103), Detail Fee, Costs  
and Payment Transaction File Lists from the Law Office of Daniel Marks (Exhibit QQQQ),  
and Billing Statements from Jimmerson Hansen, P.C. (Exhibit RRRR), the issue of attorneys'  
fees and costs is not addressed directly herein. The propriety of such an award may be  
addressed by post-adjudicatory papers filed with the Court. This Court notes, however, that  
neither party submitted an offer to allow entry of decree pursuant to NRS 125.141, despite  
repeated encouragement from the Court. This Court references in this Decree relevant findings

1  
2 assets and debts includes Gabrielle's request for an unequal division of assets based on  
3 Dennis' alleged waste and/or dissipation of community assets.

4 I. BACKGROUND FACTS<sup>7</sup>

5  
6 A. DENNIS AND GABRIELLE: PRE-NEVADA — *relative "marital bliss"*

7 Gabrielle and Dennis met in New York in 1990.<sup>8</sup> Prior to the parties meeting,  
8 Dennis had graduated from the University of Florida in 1981 with a baccalaureate  
9 degree in business administration. In approximately 1987, Dennis began working for  
10 Pilling selling surgical instruments. By 1989, he had been promoted to a regional sales  
11 manager position. Meanwhile, Gabrielle had established a successful background in  
12 sales and clinical nursing prior to the parties' marriage. Gabrielle obtained a Masters  
13 of Public Health and is a registered nurse and legal nurse consultant. *See* Exhibit 1.  
14 Gabrielle attained these credentials prior to meeting Dennis.  
15  
16

17 At the time they met, Dennis had no appreciable property. Gabrielle  
18 interviewed with Dennis for a position with Pilling. She was hired as a salesperson at  
19 Pilling shortly thereafter and the parties became romantically involved. Prior to their  
20 marriage, Dennis was transferred by Pilling to Florida. Gabrielle agreed to move to  
21  
22

23 pertaining to statutory claims for attorneys' fees. Nevertheless, although not ordered herein,  
24 this Court is persuaded that Gabrielle *should be* reimbursed the forensic accounting costs  
25 associated with her retention of Anthem Forensics for the work that Dennis had promised and  
26 was legally obligated to perform (as discussed throughout this Decree). NRS 18.005(5). *See*  
27 *Frazier v. Drake*, 131 Adv. Op. 64, 357 P.3d 365 (2015).

28 <sup>7</sup>The foregoing is a summary of the pertinent background facts based on the record  
before this Court.

<sup>8</sup>Although Dennis and Gabrielle both testified that they met in 1990, Gabrielle's Brief  
states that the parties met in 1989.

1  
2 Florida to join Dennis. Gabrielle and Dennis ultimately married on July 20, 1991 at  
3 the U.N. in New York City.

4 In November 1991, Gabrielle and Dennis moved from Florida to Pennsylvania  
5 as a result of Dennis' promotion to National Sales Director for Pilling. The parties  
6 purchased a home in Pennsylvania, with the down payment coming from Gabrielle's  
7 401(k). While in Pennsylvania, Gabrielle obtained employment with Osteopathic as  
8 a nurse recruiter and then worked as a clinical nurse manager. Dennis then became  
9 Vice President of Sales (and later Vice President of Sales and Marketing) at Pilling. As  
10 a result of this promotion, the parties moved to North Carolina. Dennis received no  
11 specialized training as a result of this promotion. On "aggregate," Dennis continued  
12 to travel between two to three days per week as a result of his employment  
13 responsibilities.<sup>9</sup> Gabrielle's job changed again when the parties moved to North  
14 Carolina, where she started her career at Kaiser. She then interviewed and was  
15 accepted at the North Carolina Board of Nursing.

16 In approximately 1992, Teleflex acquired the assets of Pilling and then Teleflex  
17 acquired Weck from Bristol-Myers, Squibb. In late 1995 or early 1996, Dennis  
18 became Vice President of Corporate Accounts and International for Teleflex. At that  
19 time, he no longer focused on sales. In this position, Dennis' travel would take him to  
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25  
26 <sup>9</sup>In general, Dennis testified that he traveled an average of two to three days per week  
27 for the various companies he worked for during the marriage. As discussed below, however, his  
28 international travel increased with his employment at DaVita. Although he testified that  
certain positions required "more travel" than other positions, when asked the amount of weekly  
travel, the routine response was "two to three days per week" for any given employment  
position.

1  
2 international locations which would require him to be gone a week to two weeks at a  
3 time. Once again, Dennis did not receive any specialized type of training for this  
4 position. The parties contemplated purchasing a home in New Hampshire and they  
5 even paid a deposit on a home. However, Dennis received an opportunity to pursue  
6 a more lucrative position with Gambro. Therefore, in July 2000, the parties jointly  
7 chose to follow Dennis' career opportunity with Gambro.  
8

9 Gambro was a Swedish company, with its U.S. presence on the medical "service"  
10 side (unlike the medical "product" side with Teleflex) located in Lakewood, Colorado.  
11 Gambro's regional office was located in Elisa Viejo, California. The parties moved to  
12 California, where they purchased a home in Coto de Caza in Rancho Santa Margarita  
13 (and later purchased a second home in Coto de Caza). Dennis was hired at Gambro  
14 as President of the West Division, which was a newly created position. Dennis'  
15 training consisted of a week-long training at the company offices.  
16  
17

18 The parties' marital relationship during this period of time (i.e., between the  
19 time of marriage and their relocation to California) appeared to be relatively  
20 harmonious. Notwithstanding the amount of travel Dennis' career pursuits required,  
21 the parties routinely and regularly enjoyed holidays and special occasions together.  
22 Indeed, throughout the marriage, it was not uncommon or unusual for Dennis to be  
23 away from the marital home due to business travel. Such travel was commonplace and  
24 routine. In addition to holidays and special occasions, the parties seemed to enjoy the  
25 time they spent together. There is nothing in the record to suggest that their marital  
26 relationship suffered in any significant respect until after their move to California.  
27  
28



1  
2 B. DENNIS AND GABRIELLE: NEVADA — *the irretrievable breakdown*  
3 *of their marriage*

4 The 2003-04 time-frame marked several significant events in Gabrielle and  
5 Dennis' marriage, including: (1) advancements in Dennis' career (and a concomitant  
6 dramatic ascent in earnings and marital wealth); (2) the purchase of the parties' Lake  
7 Las Vegas home (and Gabrielle's permanent relocation thereto); and (3) the beginning  
8 of Dennis' relationship with Nadyane Khapsalis Kogod (also known as Nadine Kievsky,  
9 Nadya Khapsalis, Nadezhda Khapsalis and Nadya Khapsalis Kievsky) (hereinafter  
10 referred to as "Nadya").<sup>10</sup>  
11

12  
13 (1) Dennis and DaVita

14 In 2004, Dennis' position at Gambro changed from Division President to the  
15 Co-Chief Operating Officer. More travel was required in this position than the division  
16 manager position. Dennis' travel typically entailed approximately three days per week  
17 (between January 2004 and October 2005). In November 2004, DaVita announced  
18 its acquisition of Gambro. Although Dennis entertained other employment  
19 opportunities after the acquisition was announced, he remained with DaVita. In this  
20 regard, DaVita was intent on having one of the senior team members (i.e., Dennis) stay  
21 with the company. Thus, in October 2005, Dennis began working for DaVita,  
22 overseeing the western operating group or region (as well as some additional  
23  
24  
25

26  
27 <sup>10</sup>Nadya's name on her birth certificate is Nadezhda Khapsalis, and her name on her  
28 passport is Nadine Khapsalis Kogod. Deposition 27: 22-24; 30: 9-11. In explaining her name  
change to Nadyane Khapsalis Kogod, Nadya testified that "I didn't want to be a Kievsky  
anymore, since my husband is Dennis Kogod was at that time." Deposition 26: 18-20.

1  
2 responsibilities). Although his duties were similar to his position with Gambro, it was  
3 on a larger scale due to the size of the company. Nevertheless, his travel requirements  
4 remained similar.

5  
6 Effective January 1, 2009, Dennis was promoted to Chief Operating Officer at  
7 DaVita, which he called a "job of a lifetime."<sup>11</sup> See Exhibits 92-98. His duties changed  
8 from overseeing the western division of the company to overseeing management of all  
9 divisions. Dennis' travel increased as a result of this promotion, including more  
10 international travel. (Although international travel had also been a part of his prior  
11 employment experience, in late 2010 Dennis began traveling more internationally.  
12 Again, Dennis' business travel and the associated physical separation of the parties on  
13 a temporary basis was customary throughout the marriage.) Dennis did not receive any  
14 specific training as a result of this promotion. Effective January 1, 2015, Dennis  
15 became President of Health Care Partners and the CEO of the international division  
16 of DaVita (Exhibit 98), which required even greater international travel.  
17  
18

19  
20 Although the parties' relocations throughout their marriage followed Dennis'  
21 career pursuits, the record confirms that both parties were in agreement with each  
22 relocation. Specifically, the parties mutually understood and agreed that it was  
23 financially advantageous to follow Dennis' career trajectory. Further, the parties  
24 believed that, with Gabrielle's background and training in the nursing field, she could  
25

26  
27 <sup>11</sup>Relative to the leadership at DaVita today, Dennis opined that it is rare for someone  
28 of his limited educational background to advance as he has. He noted that most of the  
individuals serving in upper management positions at DaVita have advanced degrees, and  
several of those individuals graduated from Ivy League schools

1  
2 obtain employment wherever Dennis' career took them. Moreover, notwithstanding  
3 the differences in their formal educational backgrounds, Dennis' career path provided  
4 the parties with greater financial prosperity to an extraordinary degree.

5  
6 During the trial, Dennis testified in detail about his promotions and training at  
7 the companies for which he worked. Most of the training appeared to be internal  
8 training within each company or "on-the-job" training. Other than short training  
9 (including week-long) seminars, Dennis did not receive any formal education or career  
10 training during the parties' marriage. Nevertheless, throughout the marriage, Dennis  
11 obtained relatively broad-based experience in medical sales and marketing. Further, he  
12 acknowledged that his employment experience played a key role in "getting me to  
13 DaVita." His ability to remain with DaVita was something he "earned" through hard  
14 work and "getting results." The resulting increase in income and wealth associated  
15 with Dennis' employment with DaVita was dramatic as reflected in the parties' income  
16 tax returns and Dennis' compensation summaries discussed later in this Decree.

17  
18  
19 (2) The Move to Nevada - *the beginning and the end*<sup>12</sup>  
20

21 In 2003, the parties purchased their home at 28 Via Mira Monte, Lake Las  
22 Vegas, Nevada (hereinafter referred to as the "Lake Las Vegas" home or residence).  
23 Dennis suggested to Gabrielle that they move to Las Vegas, and he originally  
24

25  
26  
27 <sup>12</sup>In a March 26, 2011 email, Dennis lamented to Gabrielle: "The house represents sad  
28 thoughts for me, when we moved I think we were already at that point in our relationship  
where we stopped sharing, stopped being intimate, so when I think about vegas [sic] it makes  
me a little sad, even though I created the vegas [sic] dynamic by making that impulsive decision  
to move there." Exhibit 23: BS 12171-72.

1 researched and found the home.<sup>13</sup> Nevertheless, the move to Las Vegas appeared to be  
2 a mutually agreed-upon decision. After arriving in Las Vegas in December 2003,  
3 Gabrielle began working for Sunrise Medical before moving to Dignity Health  
4 (formerly known as Catholic Healthcare West) shortly thereafter. She has remained  
5 at Dignity Health working as a certified legal nurse consultant. Exhibit 000.  
6

7  
8 According to Dennis, the parties' relationship already had started to deteriorate  
9 in 2002, while they lived together in California. After Gabrielle relocated to Las Vegas,  
10 Nevada, the parties shared no intimacy. Gabrielle acknowledged that the parties  
11 shared no sexual intimacy after 2004. The lack of intimacy, however, did not change  
12 how Gabrielle felt about Dennis. Dennis continued to travel to Las Vegas (even after  
13 the start of his relationship with Nadya). Further, he continued to stay at the parties'  
14 Lake Las Vegas residence until June 2010. Dennis initially would spend weekend time  
15 in Las Vegas in what appeared to be varying degrees of frequency and regularity.<sup>14</sup>  
16  
17 Until 2010, it was customary for the parties to speak with each other daily (and  
18  
19

20  
21 <sup>13</sup>Whether Dennis intended to move to Nevada or actually did reside in Nevada is  
22 debatable. The move to Las Vegas appears to coincide generally with the establishment of  
23 Dennis' relationship with Nadya (although Dennis maintains that his relationship with Nadya  
24 began in November 2004, nearly a year after the purchase of the Lake Las Vegas residence).  
25 Gabrielle was at least led to believe that Nevada would be the place of the parties' marital  
26 domicile. During the first year after the purchase of the Lake Las Vegas residence, Dennis  
27 testified that he spent most weekends and a couple of days per week in Las Vegas. Further,  
28 Dennis offered in his Brief that "*the parties moved to Lake Las Vegas.*" Dennis' Brief 1. Thus,  
this Court finds that Las Vegas was the place of the parties' marital domicile as of 2003.  
Thereafter, and until June 2010, Dennis continued to spend weekend time in Las Vegas. After  
July 2010, however, Dennis did not enter the Lake Las Vegas home again.

"Both parties offered testimony about "typical" weekends together in Nevada that  
included details about their weekend traditions. These weekend traditions included routine  
stops at Metro Pizza and their respective golf games (together and apart).

1  
2 oftentimes multiple times each day). Nevertheless, Dennis maintained that the  
3 relationship was emotionally and physically distant, devoid of any intimacy, and  
4 broken. Between 2004 and 2010, the time spent together during holidays and special  
5 occasions became less regular and more infrequent. Yet, Dennis continued to tell  
6 Gabrielle that he loved her until approximately August 2013. Dennis explained that  
7 he still did (and does) love Gabrielle, but that he did not want to be married to her.  
8

9  
10 In March 2010, Dennis initiated divorce proceedings with the filing of a  
11 Complaint for Divorce (Mar. 10, 2010) in Case No. D-10-426578-D. Gabrielle  
12 testified that Dennis told her that he found his attorney's name (James J. Jimmerson,  
13 Esq.) in a telephone book. Dennis testified that he did not pursue a divorce at that  
14 time because he was afraid Gabrielle would "go to DaVita" (suggesting that she would  
15 compromise his employment).<sup>15</sup> In July 2010, Gabrielle received a notice from the  
16 Court about the pending divorce action initiated by Dennis.<sup>16</sup> Dennis testified that,  
17 when Gabrielle received this notice, she was incredibly emotional. Nevertheless,  
18 Dennis admitted that Gabrielle never made a threat regarding his employment and that  
19  
20  
21

22  
23  
24 <sup>15</sup>Notwithstanding the concerns expressed by Dennis about Gabrielle compromising his  
25 employment, his messages to her during this time included sensitive information about DaVita,  
26 including discussions about whether Dennis would stay with DaVita and information about  
27 a "Qui Tam" lawsuit. Exhibit 18: BS 12436. When asked why he would share this type of  
"inside information" with her if he truly was concerned about Gabrielle compromising his  
employment, Dennis answered that he had no explanation and could only speculate that it was  
because she was the only one he could talk to about it.

28  
<sup>16</sup>Because Gabrielle was never served with the Complaint for Divorce (Mar. 10, 2010),  
it is unclear what notice she received from the Court. The record in Case No. D-10-426578  
appears to suggest that a notice may have been generated by the court regarding the  
reassignment of the case from Department O to Department D.

1  
2 she never "used those words." Expressing feelings of remorse, Dennis declared to  
3 Gabrielle by text message:

4 I don't know what to say. There are no words to undo what I did. I  
5 think I need to take a few days and think long and hard about what I did  
6 and what am I [sic] doing because I honestly don't know. . . . I wish I  
7 could take this all back, I can't so rather th[a]n complicate things more  
8 I need some thinking time. . . . I never meant for this to happen. Never.  
9 I have been running from things so long and not dealing with them. I  
10 should have come to you to see what you thought about our marriage.  
11 Running to a lawyer was stupid. I have no idea what I was thinking  
12 about. All I remember was a sick feeling in my stomach after the visit  
13 knowing I had betrayed you. I asked for the process to just stop but it  
14 fell through the cracks. . . . I owe you some answers and I think a little  
15 time away from home from work will force me to sit and think long  
16 enough and figure out what the hell I'm doing. . . . I'm sorry and I do  
17 an[d] always will love you Gabrielle. As much as I am capable of loving  
18 another person I love you that much and my heart broke over what I did  
19 to you. . . . I wish this day never happened. It has to be one of the wors[t]  
20 days of your life and you do not deserve that at all. You deserve a better  
21 life th[a]n I have given you the past 5 years. I won't ask for your  
22 forgiveness.

23 Exhibit 25.

24 Dennis assured Gabrielle that the divorce action would be dismissed. Although  
25 it does not appear that Dennis took any action himself to seek the dismissal of the  
26 Complaint for Divorce (Mar. 10, 2010), the Court *sua sponte* dismissed the case by way  
27 of Order of Dismissal Without Prejudice (Feb. 18, 2011). Dennis reflected on his lack  
28 of "courage" to follow-through with the divorce at the time, stating that he took the  
"chicken way out." He also admitted that he made a multitude of excuses or  
rationalizations about the cause of the deterioration of their relationship. At one point,

1  
2 Dennis told Gabrielle that he had questions about his sexual orientation.<sup>17</sup> Dennis'  
3 strategy was to persuade Gabrielle to recognize on her own that their relationship was  
4 over, even to the point of engaging in marriage counseling under the false pretense of  
5 working on their relationship. Specifically, Dennis testified that:

6  
7 I actually used that [counseling] as a way of getting Gabrielle to come to  
8 the conclusion on her own that we had a marriage that was broken. I was  
9 having a hard time saying the words to her that I wanted a divorce. And  
10 I was hoping that through counseling and not returning to the marital  
11 house any time after that one day, and telling her I had questions of my  
sexuality, that she would conclude this was a broken marriage and would  
make the decision to divorce.

12 February 24, 2016 Video: 14:33.

13 Dennis summarized that he pursued counseling for three primary purposes: (1)  
14 he believed that counseling would be beneficial for Gabrielle; (2) he desired to have a  
15 trained professional help Gabrielle understand that the marriage was irreconcilable, and  
16 thus to encourage Gabrielle to make the decision to pursue a divorce;<sup>18</sup> and (3) he  
17 wanted to avoid any "scandals" arising at work. Dennis admitted that he deceived  
18 Gabrielle for years. Gabrielle at times expressed happiness to see progress in their  
19 counseling, unaware that the counseling was a complete rouse. Dennis made promises  
20  
21

22  
23 "Dennis also fabricated a story about being admitted into a residential treatment center.  
24 He sent Gabrielle text messages wherein he claimed that he was at an Oregon residential  
treatment center where he was diagnosed with sleep apnea. None of this was true and Dennis  
admitted as much. See Exhibit 20: BS 12244 - 12248.

25  
26 "Rather than working to repair their marriage, Dennis sought to have Dr. Michelle  
27 Gravelly recognize that the marriage was broken and to have Dr. Gravelly convince Gabrielle to  
28 pursue a divorce. In a March 9, 2011 email, Dennis discussed setting goals for their  
relationship and getting back together. His goal was to stay in counseling long enough so that  
Dr. Gravelly could help Gabrielle see the inevitability of divorce. Dennis truthfully had no  
intention of following through on these goals. He saw the marriage as broken and it was not  
going to be fixed. February 24, 2016 Video: 14:59.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

CLERK OF COURT, DEPT. OF  
JUDICIAL SERVICES, LAS VEGAS, NEVADA 89101

1  
2 in email communications to return home. Exhibit 19: BS 12529, 12534. At one point,  
3 he told her: "I'm not stalling hoping I force you into asking for a divorce. I'm certain  
4 of that." At trial, however, he admitted the contrary – that he indeed desired to  
5 convince her to pursue a divorce all along.  
6

7 There were occasions when Gabrielle also made statements in emails to Dennis  
8 that suggest that she also perceived that the marriage was failing, such as: "you're  
9 living a separate life," and "I don't know who you are." Exhibit 23: BS12151; 12174.  
10 Indeed, there were several examples of terse email and text exchanges between the  
11 parties dating back to 2010, many of which emanated from Gabrielle.<sup>19</sup> See e.g.,  
12 Exhibit 18.  
13

14 In summary, it appears uncontroverted that, after 2010, the parties did not share  
15 any holidays or special occasions together. Further, after filing the prior Complaint for  
16 Divorce (Mar. 10, 2010), Dennis did not physically do anything to get back together  
17  
18

19  
20 "That Gabrielle felt and expressed frustration and hopelessness about their relationship  
is exemplified by 2011 communications when she declared:

21 Are you trying to get me to the point where I throw my hands up and walk  
22 away? Only you know that for sure – I can only tell you how it feels. But as  
23 I've said before, I think we're worth more than that – I'm worth more than that.

24 \* \* \* \*

25 [I]t's hard for me to imagine you can be such a high power decision maker, and  
26 deal with the interpersonal issues you've described over these last months, and  
27 yet keep doing what you're doing with us and not seeing ahead to the outcomes.  
28 Or are you continuing to set this up to fail, setting me up to get so disgusted  
that I walk away from it so you don't have to do it first, like you tried to last  
year but felt "sick to your stomach"?

Exhibit 23 (emails dated March 26, 2011 and March 13, 2011).

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUVENILE JUSTICE, LAS VEGAS, NEVADA 89101



1  
2 with Gabrielle and their relationship was devoid of any physical intimacy. Moreover,  
3 communications were almost exclusively limited to email and text messages after that  
4 time. The record demonstrates that Dennis perceived that the relationship was broken  
5 much earlier than 2010. However, Gabrielle did not share that same perception. Up  
6 until that time, the parties continued to share time together and affectionately  
7 communicated with each other on a regular and routine basis. Nevertheless, the record  
8 supports a finding that the irretrievable breakdown of the parties' marriage began with  
9 Dennis' affair with Nadya in 2004 and continued through the initiation and pendency  
10 of these proceedings. Indeed, the maintenance of a secret affair in this case is  
11 fundamentally irreconcilable with a harmonious marital relationship.  
12

13  
14 Dennis offered that there was no financial benefit overall to him to remain  
15 married. Following the purchase of the Lake Las Vegas residence in 2003, their  
16 relationship became more geographically and emotionally distant. At that time, Dennis  
17 estimated the parties' net worth to be \$750,000. In 2010, he estimated that their net  
18 worth had increased to \$4,000,000.<sup>20</sup> At the time of the divorce in 2016, the parties'  
19 net worth appears to exceed \$40,000,000. Dennis referred to this delay as the cost of  
20 his inability to have a "tough conversation" with Gabrielle about divorce. Although the  
21  
22  
23  
24  
25

26 <sup>20</sup>Considering the stock options he had received at DaVita, the parties' net worth in  
27 2010 appears to be more than \$4,000,000. In fact, in a November 23, 2010 email, Dennis  
28 referenced his receipt of 1,000,000 stock options with an anticipated \$18,000,000 in profit  
over the next few years. Exhibit 23. Even had Dennis pursued the prior divorce action, he had  
not served the Complaint for Divorce (Mar. 10, 2010) as of July 2010. Thus, it is highly  
unlikely that the divorce would have been finalized prior to 2011.

1  
2 timing of their incompatibility may be in dispute, it is uncontroverted at this time that  
3 the parties are incompatible in marriage and there is no possibility of reconciliation.

4 (3) Nadya — *Honest Deceit*  
5

6 During trial, Dennis appeared to candidly discuss his relationship with Nadya,  
7 which, in and of itself, is seemingly oxymoronic. Dennis testified that he met Nadya  
8 in November 2004. Nadya did not own any assets of material value at the time that  
9 they met.<sup>21</sup> By way of a green card, she worked as a hostess at a restaurant. Since at  
10 least June 2005, however, Nadya earned no income and did not contribute financially  
11 to her personal expenses. Instead, Dennis paid for her food, clothing (shopping at  
12 various stores), cars (the first car being a Porsche<sup>22</sup> according to Nadya), a maid, spa  
13 services, a nanny (who was paid approximately \$400 per week), all household and  
14 maintenance expenses, and additional spending money (generally \$400 in cash each  
15 week and an additional \$700 to \$800 by check each week). Dennis also paid for  
16 Nadya to take college classes (paying approximately \$7,000), for an investment in Moe  
17 LLC ("he would trying to help me to get in the business with those people, and it  
18 didn't work"), payment of Nadya's dental and medical expenses (including cosmetic  
19  
20  
21  
22

23  
24 <sup>21</sup>Nadya recalled in her deposition that she had money in savings of approximately  
25 \$20,000. Deposition 71:5. However, she added that at least a portion of this money was sent  
to her mother, Deposition 76:13.

26 <sup>22</sup>According to Nadya, her vehicles included a 2015 Bentley GTC, BMW X5, GL  
27 Mercedes SUV, and a Cadillac SRX. Although Dennis testified that he routinely owned  
28 multiple vehicles at any given time (and it does not appear that Nadya was the registered owner  
of the aforementioned vehicles), the credible evidence supports a finding that certain vehicles  
were intended primarily for Nadya's use and benefit. Whether Dennis drove any of these  
vehicles does not change the finding that these expenditures were for Nadya's benefit.

1  
2 surgery), money sent to Nadya's family in the Ukraine, and all travel expenses.<sup>23</sup>  
3 Initially, Nadya used a credit card in Dennis' name to pay her expenses. Dennis later  
4 gave Nadya her own credit and debit cards to use for her expenses.<sup>24</sup> When Nadya and  
5 Dennis were together, however, Dennis would pay all expenses on his cards. In short,  
6 Nadya relied *entirely* on Dennis for her *entire* support.<sup>25</sup> According to Nadya, Dennis  
7 promised to take care of her for the rest of her life.<sup>26</sup> Deposition: 145:15-22.

9  
10 At the beginning of his relationship with Nadya, Dennis testified that he did not  
11 disclose to Nadya that he was married. In fact, Dennis and Nadya traveled to Cancun,  
12 Mexico, where they participated in a "civil ceremony" on June 3, 2005 on the beach  
13

14  
15 <sup>23</sup>Nadya enjoyed trips to Las Vegas, San Francisco, New York, Arizona, Paris,  
16 Amsterdam, Spain, Portugal, Laguna Beach, Palm Springs, Newport Beach and San Diego. In  
17 addition to paying all travel expenses, Dennis would give Nadya "like \$1,000 for shopping."  
18 Deposition: 167:5.

19  
20 <sup>24</sup>With the exception of one occasion when Nadya gave her credit card to the nanny to  
21 purchase groceries, Nadya testified that all charges on her credit card were her charges.  
22 Deposition: 130:3-15.

23  
24 <sup>25</sup>Nadya testified that she stopped filing income tax returns "when Dennis start  
25 completely take care of me, so I stopped because he was taking care of us." Deposition: 33:7-9.

26  
27 <sup>26</sup>As Dennis' income began to skyrocket, he opened an investment account at UBS.  
28 Until recently, Gabrielle was not named on his UBS financial accounts (where his bonus  
income and stock option income were deposited). Dennis admitted that, at least in part, he  
did not want Gabrielle to see these accounts because he did not want her to become aware of  
the money he was spending on Nadya and his children. Thus, Dennis deposited his regular  
paychecks into the parties' joint Bank of America account (no. 6446), but deposited his  
bonuses into his UBS account. Although Dennis now argues that there "is no evidence that  
Dennis tried to hide any asset from Gabrielle in an attempt to change the amount of money  
that Gabrielle is entitled to" (Dennis' Brief 16), the record reflects that he actively concealed  
the existence of the UBS account from Gabrielle. The record also reflects that he actively  
concealed the existence of other assets (including real property and a yacht) to the point of  
titled assets in the name of family members. Although these assets are indeed now known and  
subject to division, Dennis actively concealed the existence of assets until after this litigation  
was initiated.

1  
2 that at least appeared to have marriage overtones.<sup>27</sup> Although he could not recall when,  
3 Dennis maintained that at some point in time he told Nadya that he was married.  
4 Nadya testified that Dennis "confessed" to her that he was married to Gabrielle  
5 approximately "a month after we [Dennis and Nadya] get married." Deposition:  
6 14:20-15:18.  
7

8 In approximately June 2005, Dennis moved Nadya into the 1809 Overland  
9 Avenue condominium that he owned. In so doing, he acknowledged that he  
10 misrepresented to Gabrielle that a colleague at DaVita owned the property, and that  
11 he was living with the son of the property owner. During his testimony, Dennis  
12 apologized for his deceit.<sup>28</sup> He concealed his relationship out of concern that someone  
13 at DaVita would find out about it. Notwithstanding these alleged concerns, Dennis  
14 continued to have his assistant at DaVita (Pat Murphy), book travel for Nadya and  
15 Dennis. In June 2013, Dennis purchased the residence and real property located at  
16 9716 Oak Pass Road, Beverly Hills, California (hereinafter referred to as the "Oak Pass  
17 property") for Nadya and his children.  
18  
19  
20  
21

22  
23 <sup>27</sup>Dennis was adamant that the ceremony was not a "legal" marriage because he and  
24 Nadya had not procured an appropriate license or submitted to the procedures required for a  
25 marriage in Mexico (*not to mention that he was already married*). As noted previously, however,  
Nadya routinely uses the last name Kogod on government documents such as her passport and  
she regularly refers to Dennis as her "husband."

26 <sup>28</sup>Dennis similarly started a narrative with Gabrielle about his subsequent purchase of  
27 the Edinburgh property from someone involved in the "Russian Mafia." Thus, when Gabrielle  
28 discovered bank statements containing references to "Nadya," the explanation fit perfectly with  
the "Russian Mafia" narrative and did not create any immediate suspicions by Gabrielle. In  
reality, the Edinburgh home was purchased in 2010 for Dennis, Nadya and his children.  
Dennis had told Gabrielle that he was living in Denver, Colorado at the time.

1  
2 Unbeknownst to Gabrielle at the time, Dennis fathered twin daughters (Denise  
3 and Nika) with Nadya. His twin daughters were born on December 28, 2007.<sup>29</sup> The  
4 conception and resulting birth of Dennis' children was no accident. Dennis and Nadya  
5 were intent on having children even to the point of pursuing *in vitro* fertilization. The  
6 cost of *in vitro* fertilization was \$13,000 per procedure. Dennis initially testified that  
7 he could not recall how many procedures he and Nadya pursued, but he later testified  
8 that he believed it was two occasions. Dennis was present for the birth of his and  
9 Nadya's twin daughters, after which he traveled to Brooklyn, New York, to celebrate  
10 the holidays with Gabrielle. Dennis concealed the birth of his children from both  
11 Gabrielle and his co-workers at DaVita. In fact, because his co-workers knew that he  
12 and Gabrielle did not have minor children together, Dennis told his co-workers that his  
13 twin daughters were actually grandchildren that he had adopted.  
14  
15  
16

17 Dennis also paid for himself and Nadya to participate in counseling to work on  
18 issues in their relationship. They separated in approximately January or February  
19 2015. Nadya and his children continue to reside in the Oak Pass property. Nadya  
20 attributed their separation to Dennis' affair with another woman, Jennifer Crute  
21  
22

23 <sup>29</sup>The parties dispute when Gabrielle had actual knowledge of the existence of Dennis'  
24 twin daughters. As discussed later in this Decree, Gabrielle claimed that she learned of Dennis'  
25 children at the Case Management Conference on February 3, 2015. Dennis offered that  
26 Gabrielle knew (or at least should have known) in 2014. In support of his claim, Dennis cited  
27 a September 2014 email from Gabrielle's former counsel referencing a 2013 DaVita awards  
28 dinner in which Dennis discussed the challenges of having small children. According to  
Dennis, the email from Gabrielle's counsel stated: "I always suspected there was another  
family. Now we have proof." Although it appears that Gabrielle should have known about  
Dennis' children, it does not appear to be disputed that Dennis did not personally provide  
Gabrielle with this information (or this admission) until the aforementioned Case Management  
Conference on February 3, 2015.

1  
2 Steiner ("Jennifer"). "I was trying to save family and try to accept that fact, but sorry  
3 I didn't grab more money, and so I didn't to go through what Gabriella was going  
4 through." Deposition: 57: 5-8. Ironically, Nadya personally met Jennifer when Nadya  
5 showed up at a counselor's office where Dennis was engaged in counseling with Jennifer  
6 to work on their (Dennis and Jennifer's) relationship.  
7

8 (4) Jennifer – the other "other" woman  
9

10 During his extra-marital relationship with Nadya, Dennis started an extra-  
11 marital relationship with Jennifer. Dennis first met Jennifer when she interviewed with  
12 him for a position at DaVita. Their intimate relationship did not begin, however, until  
13 September 19, 2014, after Jennifer had left DaVita. As with his alleged concerns  
14 regarding any revelation of his relationship with Nadya, Dennis alleged that he worried  
15 about the exposure of his relationship with Jennifer in regards to how it might impact  
16 his employment. Dennis also testified that Jennifer was concerned about her husband  
17 and her children learning of her relationship with Dennis.  
18

19 Dennis sought to prevent, or at least limit, Jennifer's exposure to a deposition  
20 in this matter. He filed his Motion to Stay Service of Subpoena Duces Tecum and  
21 Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition  
22 of Jennifer Crute Steiner (Jun. 11, 2015). Therein, Dennis represented to the Court  
23 that Jennifer threatened to "report her relationship with Dennis to his superiors and  
24 seek to have him terminated . . . if she is subpoenaed for deposition." Affidavit of  
25 James J. Jimmerson, Esq., ¶ 15. Further, Dennis submitted that "the potential  
26 deposition testimony of Jennifer could result in loss of her employment" and "Jennifer's  
27  
28

1  
2 emotional response during her deposition could present a harm [to] Dennis." *Id.*, ¶ 16.

3 Finally, Dennis alleged that:

4 If Jennifer's family, including her husband, were to become aware of this  
5 relationship, by way of the service of the Notice of Deposition and  
6 Subpoena upon Jennifer, it would have a disastrous effect on her marriage  
7 and her minor children. . . . That service of the same could have a  
8 catastrophic effect on Dennis' gainful employment, which has provided  
9 not only Dennis, but also Gabrielle, with the above-average lifestyle to  
10 which they have become accustomed. . . . [S]ervice of the Notice of  
11 Deposition and Subpoena Duces Tecum upon Jennifer could destroy her  
marriage and devastate her minor children, as well as causing Dennis to  
be terminated from his employment, which would prove to be an  
unnecessary and undue burden for all parties.

12 *Id.* ¶¶ 18 – 20. Notwithstanding Dennis' representations<sup>30</sup> to the contrary (in an effort  
13 to prevent the deposition from taking place), Jennifer denied ever telling Dennis that  
14 a deposition would compromise her employment. Further, Jennifer denied that she  
15 expressed any concerns about her husband learning of their relationship. Finally,  
16 Jennifer denied that she threatened Dennis' employment with DaVita over the prospect  
17 of her deposition being taken. Instead, Jennifer simply expressed to Dennis that she  
18 was not interested in having her deposition taken. Thus, Dennis went to work to  
19 create a narrative to prevent Jennifer's deposition.<sup>31</sup> Ultimately, Dennis' request to  
20 prevent or to limit the deposition was denied, but a protocol was arranged to minimize  
21  
22  
23

24 <sup>30</sup>Dennis did not personally sign an Affidavit in support of his Motion to Stay Service  
25 of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting  
26 or Limiting the Deposition of Jennifer Crute Steiner (Jun. 11, 2015). Instead, the Motion was  
supported by an Affidavit signed by counsel on his behalf.

27 <sup>31</sup>Although her testimony was in deposition form, Jennifer's testimony appeared to be  
28 credible. To be clear, Jennifer did not testify as a "bitter ex-girlfriend." Rather, she  
acknowledged in her deposition that she still saw a future in her relationship with Dennis. In  
fact, they had spent time together during the week prior to her deposition and she and Dennis  
have had ongoing discussions about a possible engagement.

RYCE G. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

1  
2 Jennifer's exposure to any potential embarrassment (which did not appear to be a  
3 concern to Jennifer at any level).

4 Jennifer and Dennis frequently traveled together and, although Dennis did not  
5 gift her any money, he paid for the expenses associated with their trips. Their travel  
6 included trips on the DaVita jet, a luxury Gabrielle never enjoyed. Jennifer also  
7 testified about her understanding that Dennis had a ring made for her (intended as an  
8 engagement ring), but that he had not given it to her. Finally, Dennis also paid for  
9 Jennifer's legal fees associated with her deposition.  
10  
11

12 (5) Summary of the Irretrievable Breakdown

13 Overall, it appears that, beginning in 2003, with Gabrielle tucked away at a  
14 relatively safe distance in Nevada, Dennis orchestrated a calculated plan to deceive and  
15 emotionally manipulate Gabrielle. As previously noted, it appears that the parties'  
16 marriage went through an irretrievable or irreconcilable breakdown beginning in 2004  
17 with the initiation of his secret affair with Nadya. Although Gabrielle may have  
18 sincerely believed that their relationship was not broken, Dennis' actions support a  
19 finding that their marriage was undergoing an irretrievable breakdown with the  
20 maintenance of his affair. As noted previously, Dennis' expenditure of community  
21 funds on a girlfriend and children of his affair were irreconcilable with the maintenance  
22 of the marital relationship.  
23  
24  
25

26 II. PROCEDURAL HISTORY

27 On December 13, 2013, Gabrielle filed her Complaint for Divorce. Nearly one  
28 year later, Dennis filed his Answer to Complaint for Divorce and Counterclaim (Nov.



1  
2 24, 2014), which was followed by Plaintiff's Reply to Counterclaim for Divorce (Dec.  
3 5, 2014). After receiving this case by way of Notice of Department Reassignment  
4 (Dec. 19, 2014),<sup>32</sup> this Court issued its Order Setting NRCP 16.2 Case Management  
5 Conference (Jan. 2, 2015). The Case Management Conference was scheduled for  
6 February 3, 2015, which was the first hearing held in this matter. Including the Case  
7 Management Conference, nine hearings were held before this Court *prior* to the  
8 commencement of trial.<sup>33</sup> Including the July 13, 2016 hearing, six additional hearings  
9 (comprised primarily of evidentiary hearings) have been held.  
10  
11

12 The hearings leading up to trial are summarized as follows:

13 (1) Case Management Conference on February 3, 2015:

14 At the initial Case Management Conference, Dennis<sup>34</sup> offered the following with  
15 respect to his approach to the case:  
16

17 Dennis fathered two children, twins, during this marriage with another  
18 woman and had maintained essentially a separate life that had not been  
19 disclosed to Mrs. Kogod until approximately May of last year, give or  
20 take. She may have known before, but I'm saying in terms of what we

21 <sup>32</sup>At the time this matter was filed in 2013, the case was originally assigned to  
22 Department C of the Eighth Judicial District Court. The matter was reassigned to Department  
23 G by way of a peremptory challenge. A second peremptory challenge led to the assignment of  
24 this matter to this Department. As is not uncommon in cases in which a peremptory challenge  
is filed, multiple hearings were held and significant time was spent adjudicating the issues.  
Such cases tend to be more complex and time consuming.

25 <sup>33</sup>Hearings *before this Court* were held on the following dates: February 3, 2015, March  
26 17, 2015, May 4, 2015, June 1, 2015, July 21, 2015, September 8, 2015, October 14, 2015,  
27 November 18, 2015, and February 17, 2016. Additional hearings were held before the  
Discovery Commissioner.

28 <sup>34</sup>This Court recognizes that Dennis was represented by different counsel at the initial  
four hearings. Regardless, his counsel of record at the time is his mouthpiece to the Court (as  
is Gabrielle's counsel).

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. G  
15 VEGAS, NEVADA 89101

1  
2 understand she knew. There is, therefore, going to be a claim for waste as  
3 an issue. . . . *We're going to take that issue away from her by providing an*  
4 *accounting, an estimate and an offer that will be more than the dollars*  
5 *spent, so that one-half of which will be awarded to Mrs. Kogod to at least*  
6 *remove the financial sting or insult of Dennis having this relationship.*  
Dennis is embarrassed by this certainly but he is not embarrassed about  
having two wonderful children, age seven.<sup>35</sup>

7 February 3, 2015 Video: 11:05 (emphasis added).

8 Although Gabrielle acknowledged that she suspected the existence of another  
9 family, she responded:

10 Mrs. Kogod didn't know about the fathering of two children until about  
11 30 seconds ago. . . . Though she suspected it because there were  
12 statements about it and there were things online about it, but that's when  
13 she found out or it was confirmed to her. Mr. Kogod never did that.

14 *Id.* at 11:09.

15 Both parties requested that this Court hold monthly status hearings on the case  
16 to keep the matter on track. This Court noted that it did not need to "wade" into the  
17 issue of when Gabrielle actually learned about Dennis' children. Although Dennis'  
18 expenditures on his separate family are an issue from an economic standpoint, this  
19 Court did not want the alleged shock of this information to interfere with the ability  
20 of the parties to evaluate the "numbers" associated with the division of assets and the  
21 issue of alimony.  
22  
23

24 . . .  
25 . . .  
26  
27 "Dennis' proclamation that he was "going to take that issue away from her by providing  
28 an accounting, an estimate, and an offer that will be more than the dollars spent" *may* have  
been conveyed as a moral obligation he owed to Gabrielle. As discussed herein, Dennis'  
responsibility to provide such an accounting was his legal obligation.

1  
2 (2) Continued Case Management Conference on March 17, 2015

3 Dennis reiterated that, on the issue of any community waste, he was in the  
4 "process of providing a detailed schedule of that and then we're going to make an offer  
5 to resolve that and take that issue off the table." March 17, 2015 Video: 11:34.  
6

7 Dennis Kogod is certainly, while errant in his behavior, also decent  
8 enough to say that *I'm pleased to make the appropriate recompense to at*  
9 *least financially assuage the insult that he has caused his wife for which*  
*he is apologetic and remorseful.*

10 *Id.* at 11:47 (emphasis added).

11 (3) Continued Case Management Conference on May 4, 2015

12 This Court reviewed the parties' complex litigation plans. Once again, both  
13 parties requested periodic hearings to monitor the progress of the case. Trial dates were  
14 scheduled, but Gabrielle requested that the trial be continued. This Court invited the  
15 involvement of experts at the periodic status hearings for the Court to gain an  
16 appreciation of where the parties were at and what issues remained outstanding. This  
17 Court noted:  
18  
19

20 A lot of this boils down to calculations and numbers. There may be  
21 perhaps some disagreements and I have to make the call in terms of a  
22 legal and factual determination as to whether or not something is  
23 construed as waste . . . To touch on that issue a bit, I know there was  
24 some discussion, you know, how you could construe money being spent  
25 on children as waste. Sounds like a misnomer. The bottom line for me  
26 is if there was money that was taken from the community, half of which  
27 belonged to the Plaintiff and used for a purpose that effectively did not  
28 benefit the marital community, that should be recaptured. But it is  
inherently a matter of calculating what that number is.

May 4, 2015 Video: 9:25.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

1  
2 Gabrielle identified a forensic accounting expert. Despite Dennis' assurances  
3 that he was going to take the lead on determining the amount of monies diverted from  
4 the marital community, Dennis had not yet designated an accounting expert. Dennis  
5 indicated that he was not certain that an expert would be necessary.  
6

7 This Court again noted its desire to diffuse the emotion of the case and  
8 reiterated that the case becomes essentially a "numbers game." It was clear to the  
9 Court that a forensic accounting would be beneficial to the Court. Although the  
10 existing law removed consideration of the "merits" of the parties, this Court did have  
11 the statutory authority to analyze and consider the money that was diverted from the  
12 marital community as part of the division of assets pursuant to NRS 125.150.  
13

14 (4) Status Hearing on June 1, 2015  
15

16 Dennis notified the Court that he was selling his yacht for \$1,050,000, less the  
17 commission. He also stated that he was buying a condominium in California for  
18 \$3,000,000. He also informed the Court that he was selling the Oak Pass property.  
19 This Court again reiterated that money spent on children that were born of his secret  
20 affair would be considered waste. At the same time, this Court noted that it did not  
21 intend to scrutinize "lifestyle" issues (i.e., comparing the parties' spending practices)  
22 and that the Court was not inclined to micro-manage the spending of the parties. This  
23 Court offered:  
24  
25

26 I just want to be clear that . . . the time we spend at trial should really be  
27 confined to any disputes regarding those specific items that the parties do  
28 not [agree] constitutes [sic] dissipation or waste or spending money on  
this other relationship and these other children.

1  
2 \* \* \* \*

3 What I envision seeing is ultimately a . . . there are probably going to be  
4 certain items that are stipulated to. Mr. Kogod through Mr. Jimmerson  
5 has already represented that. That there's going to be an amount that is  
6 essentially paid to the Plaintiff to reimburse for amounts spent on  
7 children not of this marriage and on the girlfriend.

8 \* \* \* \*

9 The case law suggests that in doing so you look at when the marriage  
10 became irretrievably broken. This is a unique situation where the  
11 Plaintiff indicated some degree of surprise in learning about the  
12 relationship and even the existence of two children.

13 June 1, 2015 Video: 11:29, 11:37, and 11:40.

14 Despite claiming that Gabrielle was on a "fishing expedition," Dennis still had  
15 not retained a forensic accounting expert. Although Dennis had not retained an expert,  
16 this Court noted that it anticipated he would do so. This Court also anticipated seeing  
17 a "narrowed-down list" of expenditures in dispute. For the first time, this Court  
18 referenced the ability of either party to make an offer to allow entry of decree of  
19 divorce pursuant to NRS 125.141.

20 Dennis argued that there should be limits to the forensic accounting  
21 investigative excursion. In response, *and with the understanding and expectation that Dennis*  
22 *would pursue an accounting as he had promised*, this Court stated:

23  
24 I would not put that burden on the Defendant to answer that type of an  
25 interrogatory. That's not what I'm anticipating though. I expect, like I  
26 said, a refined list of . . and I don't even see it being, you know, "What  
27 did you spend this \$150 or 500," that's not what we're getting into.

28 June 1, 2015 Video: 11:53.

NYCE G. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUVENILE SERVICES, NEVADA 89101

1  
2 Gabrielle offered:

3 There might be a category of expenses if there's anything like that, but I  
4 even doubt that. Usually what we do in these cases, and again this is  
5 something that we've done many times, is we set an amount that's  
6 significant based on the financial resources of the parties. That's the type  
of list you're going to get.

7 *Id.*

8 In an effort to avoid spending time on every "nickel and dime" of the parties, but  
9 still under the impression that Dennis would do what he had originally promised (and  
10 was legally obligated) to do, this Court discussed the establishment of a "baseline"  
11 amount for forensic accounting purposes. In discussing such a "baseline" of  
12 expenditures, Gabrielle suggested that it was \$5,000, but clarified that there might be  
13 a "series of expenditures that are less than that" that Gabrielle was "developing." *Id.*  
14 at 11:54. Contrary to Dennis' claim, this Court did not indicate "that it was only  
15 concerned with expenditures in excess of \$5,000.00 per transaction." (Dennis' Brief 14)  
16 Nevertheless, this Court did express concern about scrutinizing every "nickel and  
17 dime." Further, these discussions were premised on the understanding that Dennis  
18 would be providing a thorough accounting as he had promised to do. This Court also  
19 drew a distinction between expenditures on Dennis' girlfriend(s) and children versus  
20 Dennis' family members. To this end, this Court directed that the analysis of  
21 expenditures should be separated by category between his girlfriend(s) and children and  
22 other family members.  
23  
24  
25  
26  
27  
28

1  
2 (5) Status Hearing on July 21, 2015

3 Dennis argued that this Court should not lose sight of the overall size of the  
4 marital estate. Dennis pointed out that he believed that the amount of money spent  
5 on his girlfriend and children was a relatively small amount in comparison to the total  
6 value of the marital estate. Dennis still had not designated a forensic accounting  
7 expert. This Court again reiterated its philosophical distinction between expenditures  
8 on Dennis' girlfriend(s) as opposed to expenditures on other family members. Again  
9 encouraging the parties to utilize the ability to make an offer to allow entry of decree,  
10 this Court stated:  
11  
12

13 I think something for both sides to consider at some point . . .  
14 understanding the scope of the community estate that we're dealing with  
15 . . . it may behoove both sides to start making offers to allow entry of  
16 decree, offers of judgment if you will. . . I would expect with the counsel  
17 that are representing both clients that you're going to be making those  
18 offers.

19 July 21, 2015 Video: 11:35.

20 (6) Status Hearing on September 9, 2015

21 The parties stated that they had reached a stipulated settlement on the sale of  
22 the yacht. This Court also learned that Nadya might be pursuing support from Dennis  
23 in a legal action initiated in California. This Court once again inquired about whether  
24 there had been any offers to allow entry of decree. Neither party had made such an  
25 offer. This Court noted that it looked forward to "getting numbers" and to the parties  
26 exchanging the offers that this Court had now repeatedly encouraged.  
27  
28

1  
2 (7) Status Hearing on October 14, 2015, and hearing on Dennis' Motion for  
3 an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for  
4 Failure to Comply with the Discovery Commissioners Recommendation  
5 Regarding Service of Jennifer Curte Steiner and for Attorney's Fees and  
6 Costs (Sep. 14, 2015)

7 At the parties' request, this Court rescheduled the trial from December 2015 to  
8 February 2016. Again, this Court inquired about whether any offers to allow entry of  
9 decree had been exchanged. Dennis responded that he was not yet in a position to  
10 make such an offer. This Court expressed that it behooved Dennis to make such an  
11 offer, noting that Dennis was in the best possible position to know what that number  
12 should be. The following exchange then took place:

13 The Court: In a case that is now two years old almost, I go back to  
14 what I said earlier. Mr. Kogod's a businessman, very  
15 successful and that's why I think at some point he's gotta  
16 be the one to make an offer to the Plaintiff.

17 Mr. Marks: Okay, that's fine, it would be very unusual in civil normal  
18 practice, but I'll tell him.

19 The Court: No, all I'm saying, no, the statutes are very clear. The  
20 statutes allow either party, and I would expect at the time  
21 of trial that *both parties* are going to come in with offers to  
22 allow entry of decree based on all of the information you've  
23 gathered because that's going to be your vehicle on both  
sides to ask me to award attorney's fees on your side.

24 September 9, 2015 Video: 11:47 (emphasis added).

25 (8) Hearing on November 18, 2015 on Plaintiff's Motion for Leave to File  
26 Amended Complaint (Oct. 13, 2015)

27 This Court denied Gabrielle's Motion for Leave to File Amended Complaint  
28 (Oct. 13, 2015). Although this Court recognized that tort claims may be plead, this  
Court did not find that such relief was appropriate at this juncture of the case (three



1  
2 months prior to the commencement of trial). Gabrielle's Motion for Leave to File  
3 Amended Complaint (Oct. 13, 2015) was filed well beyond the May 5, 2015 deadline  
4 originally imposed by this Court's Case and Trial Management Order (Mar. 17, 2015).  
5  
6 *See Nutton v. Sunset Station, Inc.*, 131 Nev. Adv. Op. 34, 357 P.3d 966 (2015). If such  
7 an amendment had been allowed, either party would have been entitled to impanel a  
8 jury. Such relief would have increased the potential likelihood of yet another  
9 continuance of the trial (in a case that was nearly two years old). Further, this Court  
10 found that Gabrielle's claims for relief were adequately protected by existing statutes.  
11

12 (9) Hearing on February 17, 2016 on Gabrielle's Motion for the Issuance of  
13 an Order to Show Cause Why Defendant Should Not Be Held in  
14 Contempt for His Multiple Violations of the Joint Preliminary  
15 Injunction; Plaintiff's Motion for an Order Limiting the Access and  
16 Payments from Community Accounts; Plaintiff's Motion for Sanctions,  
Attorney's Fees and Costs (Jan. 19, 2016) (hereinafter referred to as  
Gabrielle's "Contempt Motion")

17 Approximately one week prior to the commencement of trial, a hearing was held  
18 on Gabrielle's Contempt Motion. Dennis argued that Gabrielle's Contempt Motion  
19 failed to include a sufficient affidavit pursuant to *Awad v. Wright*, 106 Nev. 407, 794  
20 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Santa Fe*  
21 *Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Dennis also argued that,  
22 notwithstanding Gabrielle's complaints about Dennis' spending, the marital estate  
23 continued to grow. This Court found that the provisions of the Joint Preliminary  
24 Injunction would be treated and enforced as a court order. EDCR 5.85(b). Gabrielle's  
25 Contempt Motion does indeed fail to include a sufficient affidavit from Gabrielle  
26 pursuant to *Awad*. Nevertheless, the remedy for this Court with regard to the issue of  
27  
28

1 contempt is to allocate to Dennis those expenditures that Gabrielle has identified as  
2 part of the division of assets and to impose sanctions pursuant to EDCR 7.60. The  
3 analysis of such sanctions is discussed later in this Decree.  
4

5 One final time, this Court asked whether either party had made an offer to allow  
6 entry of decree pursuant to NRS 125.141. Each party again answered the Court's  
7 inquiry in the negative. After nine hearings, this Court was: (1) left to wonder  
8 whether the prior status hearings that the Court assented to setting had served any  
9 materially valuable purpose; and (2) exasperated that, notwithstanding this Court's  
10 repeated efforts to promote a resolution and to encourage the parties to rely on  
11 statutory provisions for the purpose of recovering attorney's fees, this Court's efforts  
12 were essentially ignored by both parties. Each party's failure to heed this Court's  
13 directive to make an offer pursuant to NRS 125.141 makes it highly unlikely that this  
14 Court will find or conclude in post-adjudicatory proceedings that either party is a  
15 "prevailing party" under the terms of this Decree.  
16  
17  
18

### 19 III. DIVISION OF ASSETS AND DEBTS 20

#### 21 (A) NEVADA LAW RE: COMMUNITY PROPERTY 22

23 NRS 123.220 provides that:

24 All property, other than that stated in NRS 123.130,<sup>36</sup> acquired after  
25 marriage by either husband or wife, or both, is community property  
26 unless otherwise provided by:

27 <sup>36</sup>NRS 123.130 provides that all property of a spouse "owned by her [or him] before  
28 marriage; and that acquired by her [or him] afterwards by gift, bequest, devise, descent or by  
an award for personal injury damages, with the rents, issues and profits thereof, is her [or his]  
separate property."

- 1
- 2 1. An agreement in writing between the spouses.
- 3 2. A decree of separate maintenance issued by a court of
- 4 competent jurisdiction.
- 5 3. NRS 123.190.
- 6 4. A decree issued or agreement in writing entered pursuant to
- 7 NRS 123.259.

8 NRS 123.225 adds, in pertinent part, that "[t]he respective interests of the  
9 husband and wife in community property during continuance of the marriage relation  
10 are present, existing and equal interests, subject to the provisions of NRS 123.230."  
11 Consistent with these statutory provisions, the Nevada Supreme Court has declared  
12 that "the statutes clearly mandate that all property acquired by the parties until the  
13 formal dissolution of the marriage is community property." *Forrest v. Forrest*, 99 Nev.  
14 602, 607, 668 P.2d 275, 279 (1983). Thus, the physical separation of the parties does  
15 not terminate the marital community for purposes of property acquisition.

16 Further, NRS 123.230 provides, in pertinent part, as follows:

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

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

24 4. Neither spouse may purchase or contract to purchase  
25 community real property unless both join in the transaction of purchase  
26 or in the execution of the contract to purchase.

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

1  
2 Finally, with respect to the division of community property, NRS 125.150(1)(b),  
3 provides that, in granting a divorce, the court:

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

8 (B) CIOFFI-KOGOD MARITAL BALANCE SHEET

9  
10 Attached hereto as Exhibit 1 is this Court's Marital Balance Sheet setting forth  
11 this Court's findings regarding the value of assets and debts listed therein. The Marital  
12 Balance Sheet also sets forth this Court's division of assets and debts pursuant to NRS  
13 125.150. For purposes of valuation and division, this Court used February 26, 2016  
14 (the final regular trial date) to define the end of the marital community, which was the  
15 date on which the Court orally pronounced the parties divorced.<sup>37</sup> With respect to the  
16 value of assets and debts and the division thereof, this Court makes the following  
17 additional findings and conclusions:  
18  
19

20 (1) The only assets to which the parties did not either stipulate to the value  
21 or where there is a material difference in value in their Closing Briefs are the following:

22 (a) Radiology Partners investment (Gabrielle's value: \$655,000;  
23 Dennis' value: \$150,000);

24 (b) The Oak Pass property (Gabrielle's value: \$6,400,000; Dennis'  
25 value: \$5,780,000);  
26  
27

28  

---

<sup>37</sup>Statements with updated account values were admitted into the record at the July 13,  
2016 hearing.

1  
2 (c) 2015 Ferrari automobile (Gabrielle's value of \$376,861.18;  
3 Dennis' value: \$180,000);

4 (d) 2015 Bentley automobile (Gabrielle's value: \$255,000; Dennis'  
5 value: \$180,000); and

6 (e) 2015 Bentley automobile (Gabrielle's value: \$205,000; Dennis'  
7 value: \$135,000).

8 (2) Each party's respective marital balance sheet identifies account values for  
9 various investment and retirement accounts. This Court notes that there are  
10 differences in the values of several UBS investment accounts. These differences,  
11 however, appear to be a function of updated values supplied by Dennis for the July 13,  
12 2016 hearing. In this regard, this Court accepted the higher/updated values supplied  
13 by Dennis as corroborated by the Supplemental Exhibits admitted into the record.  
14 Also, additional distributions from these investment accounts were made to both  
15 parties equally by stipulation. Such distributions necessarily altered the value of these  
16 accounts. Accordingly, this Court relied on the updated statements supplied by  
17 Dennis.  
18  
19

20 (3) With respect to Radiology Partners, this Court accepts the value of  
21 \$150,000. This value is consistent with the value set forth in the Anthem Report (p.  
22 17 and the attached marital balance sheet) and the value advocated by Dennis.<sup>38</sup>  
23  
24

25 <sup>38</sup>The record does not instill a high degree of confidence for the Court with respect to  
26 the value of Radiology Partners. As noted above, the Anthem Report references a value of  
27 \$150,000 for the investment. This value appears to be the amount of the original investment.  
28 The marital balance sheet attached to Gabrielle's Brief, however, values Radiology Partners at  
\$655,500 (with iChill valued at \$150,000). The marital balance sheet attached to Dennis' Brief requests that the investment in Radiology Partners be divided equally between the parties (which would obviate the need to ascribe a value to the investment). In contrast, Gabrielle has requested in prior iterations of her marital balance sheet that Dennis be assigned the value of

1  
2 (4) With respect to the Oak Pass property, this Court had the opportunity  
3 to review the testimony of the witnesses, including Mark Herman, Jennifer Bosco, and  
4 Veronica Garcia. This Court also has reviewed and considered the Appraisal Report  
5 of Marc Herman dated January 30, 2016 (Exhibit 5) and the SunWest Appraisal of  
6 Real Property dated March 7, 2016 (Exhibits 6 and VVVV). Mr. Herman valued the  
7 Oak Pass property at \$6,400,000, with a range of value (based on comparables after  
8 adjustments) of \$6,074,000 to \$6,601,400. In contrast, SunWest Appraisals valued  
9 the Oak Pass property at \$5,780,000, with a range of value (based on comparables after  
10 adjustments) of \$5,025,000 to \$6,440,500. In his Financial Disclosure Form (Feb. 16,  
11 2016), Dennis valued the Oak Pass property at \$6,250,000.

12  
13  
14 Based on the review of the evidence in the record, this Court finds that the fair  
15 market value of the Oak Pass property for purposes of this Decree is \$6,300,000.  
16

17 (5) With respect to Dennis' un-vested stock options/LTIPs/incentive benefit  
18 programs (hereinafter referred to as "incentive benefits") with DaVita, this Court  
19 adopts the "wait and see" approach. *Fondi v. Fondi*, 106 Nev. 856, 859, 802 P.2d 1264,  
20 1266 (1990). Dennis argues that he will be required "to continue working hard in  
21 order to receive any benefit from those grants" in support of his position that any  
22 incentive benefits should be confirmed to him as his sole and separate property.  
23  
24  
25

26  
27 Radiology Partners. (The marital balance sheet attached to Gabrielle's Brief does not contain  
28 a proposed division.) Although this Court prefers to disentangle the parties by allocating the  
asset to one party (with the value equalized through the division of other assets), this Court  
is open to a timely request to reconsider this allocation (but not as to the value of the  
investment) and to divide the investment equally between the parties.

1  
2 Dennis' Brief 13. To do so, however, would discount entirely Dennis' "hard work"  
3 during the existence of the marital community.

4 Application of the "time rule" formula spoken of in *Fondi and Gemma v. Gemma*,  
5 104 Nev. 473, 760 P.2d 772 (1988), values both Dennis' community (pre-divorce) and  
6 separate (post-divorce) efforts to the acquisition of the asset, with the Court retaining  
7 jurisdiction to "wait and see" whether extraordinary post-divorce efforts or  
8 "performance conditions" should be considered in the future division. Absent such a  
9 showing, and to the extent that Dennis' interest in any incentive benefits have not  
10 "vested" as of the date of divorce (i.e., February 26, 2016), the community interest  
11 should be calculated as a fractional interest based on the "grant" date of the asset, the  
12 date of divorce (meaning the date this Court pronounced the parties divorced), and the  
13 vesting date (or the date on which Dennis' interest is fully matured). The calculation  
14 should follow the "time rule" principles enunciated in *Gemma v. Gemma*, 105 Nev. 458,  
15 778 P.2d 429 (1989) and *Fondi v. Fondi*, 106 Nev. 856, 802 P.2d 1264 (1990). This  
16 Court should retain jurisdiction to "wait and see" the extent to which post-divorce  
17 "performance conditions" impact the value of the incentive benefits.

18  
19 (6) With respect to vehicles, Dennis' Brief referenced multiple leased vehicles  
20 that are not referenced in Exhibit 1 as assets. Although this Court assigns no value to  
21 any leased vehicles, each party should be responsible for any liability associated with  
22 leased vehicles in their respective names. Each party's marital balance sheet references  
23 three vehicles with value: a 2015 Ferrari, a 2015 Bentley (12 cyl.), and a 2015 Bentley  
24 (8 cyl.). The 2015 Ferrari was sold and the proceeds have been divided equally  
25  
26  
27  
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1  
2 between the parties. The discrepancies in the values of the 2015 Bentley (12 cyl.)  
3 (\$255,000 v. \$180,000) and the 2015 Bentley (8 cyl.) (\$205,000 v. \$135,000) are  
4 significant. This Court received limited evidence regarding the value of these vehicles.  
5

6 Although Gabrielle mused during her testimony about the possibility of receiving  
7 the vehicles as part of the division of assets, this Court was not persuaded that she  
8 sincerely desired to be awarded the vehicles. This Court is inclined to confirm both  
9 vehicles to Dennis as his sole and separate property at the values he has proposed.  
10 Nevertheless, this Court provides Gabrielle the option of receiving the vehicles at the  
11 corresponding values she placed on the vehicles. If Gabrielle so desires, her election  
12 must be made within 14 days of the entry of this Decree. The Marital Balance Sheet  
13 should be modified to insert the corresponding values, with the totals recalculated to  
14 effectuate an equal division.  
15  
16

17 (7) Apart from the UBS line of credit in the amount of \$412,723, each party  
18 should be responsible for the debt they each have incurred respectively. Such a result  
19 is based in part on the significant duration of the parties' separation. This Court  
20 presumes that the individual consumer debts incurred after the parties' separation  
21 benefitted each party individually and not the marital community as a whole.  
22 Accordingly, this Court finds that there is a compelling reason pursuant to NRS  
23 125.150 to assign to each party the consumer debts they each have incurred  
24 respectively without any offset in the division of assets.  
25  
26

27 (8) With respect to the division of furniture and personal property, neither  
28 party testified or argued that the other party was in possession of any such personalty

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. D  
43 VEGAS, NEVADA 89101



1  
2 that he/she desired to acquire. Further, the record is devoid of any value for such  
3 personalty except as noted below. The division of personalty excludes the confirmation  
4 to Dennis of the sapphire ring he acquired for Jennifer (which is identified separately  
5 in Exhibit 1) and the artwork he purchased after the issuance of the Joint Preliminary  
6 Injunction (May 15, 2014) for his Wilshire residence. The amount spent by Dennis  
7 on said artwork is captured as part of the Anthem Report and is thus included as part  
8 of the division of assets.  
9

10  
11 (9) Dennis argues that his Chase Cigna Health Savings Account should not  
12 be included as an asset to be divided. Although it may not be a financial benefit that  
13 Gabrielle is able to access after the parties' divorce, the Health Savings Account  
14 nevertheless has value and should be included as an asset confirmed to Dennis.  
15

16 (10) Each party should receive one-half of any credit card/travel reward points.  
17 This Court retains jurisdiction to oversee the division of these assets.

18 (C) WASTE & COMPELLING REASONS FOR AN UNEQUAL DIVISION  
19

20 (1) Defining "Waste" Under Nevada Law

21 NRS 125.150 authorizes this Court to "make an unequal disposition of the  
22 community property in such proportions as it deems just if the court finds a compelling  
23 reason to do so and sets forth in writing the reasons for making the unequal  
24 disposition." The "waste" or "dissipation" of community assets has been considered  
25 as a "compelling reason" to "make an unequal disposition." One scholarly author has  
26 opined that: "The range of human behavior in the waste aspects of family law is so vast  
27  
28

1  
2 that a specific description of what may constitute 'waste' or 'compelling reasons' is  
3 impossible to set forth in either a statute or case rule." Gary R. Silverman, Esq., *I Spent*  
4 *The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19,  
5 29. (2011).<sup>39</sup> This is because a finding of waste depends on the "particular facts and  
6 circumstances surrounding the conduct" in each case. Erika Driskell, *Dissipation of*  
7 *Marital Assets and Preliminary Injunctions: A Preventive Approach to Safeguarding Marital*  
8 *Assets*, 20 J. Am. Acad. Matrim. Law 135, 142 (2006). For example, courts have found  
9 waste for excessive alcohol and drug related expenditures (*id.* at 143); destruction of  
10 property (J. Thomas Oldham, *Romance Without Finance Ain't Got No Chance: Development*  
11 *of the Doctrine of Dissipation in Equitable Distribution States*, 21 Am. Acad. Matrim. Law.  
12 501, 505 (2008)); reduction in fair market value of property (*In re Marriage of Hokanson*,  
13 68 Cal. App. 4th 987, 80 Cal. Rptr.2d. 699 (1998)); and even charitable donations (*In*  
14 *re Marriage of Cerven*, 317 Ill. App. 3d 895, 742 N.E.2d 343 (Ill. 2d. Dist. 2000)).

15  
16 Although the case law precedent regarding waste or dissipation in Nevada is  
17 limited, the Nevada Supreme Court has sanctioned waste or dissipation as "a  
18 compelling reason for making an unequal disposition of community property." *Lofgren*  
19 *v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996). In *Lofgren*, the Nevada Supreme  
20 Court held that:

21  
22  
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26  
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28  
39Mr. Silverman offered a general definition of "dissipation" or "waste" as "community  
property spent, conveyed, hidden or otherwise converted by a spouse that . . . compels the  
court in justice and equity to reinstate the property to the community balance sheet and then  
divide such property as the facts compel." Gary R. Silverman, *I Spent The Money on Whiskey,*  
*Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 19 (2011).

1  
2 if community property is lost, expended or destroyed through the  
3 intentional misconduct of one spouse, the court may consider such  
4 misconduct as a compelling reason for making an unequal disposition of  
5 community property and may appropriately augment the other spouse's  
6 share of the remaining community property.

7 *Lofgren*, 112 Nev. at 1283, 926 P.2d at 297.

8 In *Lofgren*, the Nevada Supreme Court affirmed the district court's ruling that  
9 Mr. Lofgren's financial misconduct provided a compelling reason for an unequal  
10 division of community property. *Id.* at 1283, 926 P.2d at 297. Specifically, the district  
11 court found that, during the pendency of the divorce action and in violation of the  
12 joint preliminary injunction, Mr. Lofgren had: transferred community funds to his  
13 father (about one third of which husband could not account for); used community  
14 funds for his own purposes (including improving and furnishing his home); and made  
15 unauthorized gifts of community funds to his children. *Id.* at 1283-1284, 297-298.

16 The Court reaffirmed the *Lofgren* holding in *Puttermann v. Puttermann*, 113 Nev.  
17 606, 939 P.2d 1047 (1997), noting that financial misconduct "in the form of one  
18 party's wasting or secreting assets during the divorce process . . . negligent loss or  
19 destruction of community property, unauthorized gifts of community property" may  
20 constitute compelling reasons for an unequal division. *Puttermann*, 939 P.2d at 1048.  
21 In *Puttermann*, the Nevada Supreme Court again affirmed the district court's unequal  
22 division of community property based on its "meticulous findings of fact which set  
23 forth numerous compelling reasons." 113 Nev. 606, 608, 939 P.2d 1047, 1048  
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1  
2 (1997).<sup>30</sup> The district court found that Mr. Putterman had engaged in financial  
3 misconduct that included: his failure to account for his earnings or any financial  
4 matters "over which he had control;" his lies to the court about not having an income;  
5 and, after the parties had separated, his charging of "several thousand dollars" on credit  
6 cards that Mrs. Putterman repaid. *Id.* at 609, 939 P.2d at 1049.

8 The *Putterman* case contains insightful language about the extent to which a  
9 court should scrutinize the parties' financial dealings. The Court made the following  
10 instructive comments:  
11

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

17 \* \* \* \*

18 It should be kept in mind that the secreting or wasting of  
19 community assets while divorce proceedings are pending is to be  
20 distinguished from *under contributing* or *over consuming* of community  
21 assets during the marriage. Obviously, when one party to a marriage  
22 contributes less to the community property than the other, this cannot,  
23 especially in an equal division state, entitle the other party to a  
24 retrospective accounting of expenditures made during the marriage or to  
25 entitlement to more than an equal share of the community property.  
26 Almost all marriages involve some disproportion in contribution or  
consumption of community property. *Such retrospective considerations are*  
*not and should not be relevant to community property allocation and do not present*  
*"compelling reasons" for an unequal disposition; whereas, hiding or wasting of*

27 <sup>30</sup>The unequal division in Mrs. Putterman's favor was "not excessive" and consisted of  
28 a country club membership and a portion of stock in a closely-held corporation which she was  
able to purchase because she was an employee of the corporation. *Id.*, 113 Nev. at 609-610,  
939 P.2d at 1049.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
15 VEGAS, NEVADA 89101

1  
2 *community assets or misappropriating community assets for personal gain may*  
3 *indeed provide compelling reasons for unequal disposition of community property.*

4 *Puttnerman*, 113 Nev. at 609, 939 P.2d at 1048-49 (emphasis added).

5 The Nevada Supreme Court has considered and found other forms of  
6 misconduct that may constitute a compelling reason for an unequal division of  
7 community assets. For example, in *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946  
8 P.2d 200 (1997), the Nevada Supreme Court held that "if spousal abuse or marital  
9 misconduct of one party has had an adverse economic impact on the other party, it  
10 may be considered by the district court in determining whether an unequal division of  
11 community property is warranted." 113 Nev. at 1190, 946 P.2d at 203 (1997).  
12 "Evidence of spousal abuse or marital misconduct" alone, however, is not a "compelling  
13 reason under NRS 125.150(1)(b) for making an unequal disposition of community  
14 property." *Id.* at 1190, 946 P.2d at 203. The Nevada Supreme Court explained its  
15 holding by reference to the 1993 amendment to NRS 125.150(1)(b):  
16  
17  
18

19 In 1993, the legislature amended NRS 125.150(1)(b) to provide for an  
20 equal division of community property, rather than an equitable division.  
21 It appears that in amending NRS 125.150(1)(b), the legislature wanted  
22 to ensure that Nevada would remain a no-fault divorce state. Prior to the  
23 amendment, the district court could consider the "respective merits of the  
24 parties" in making a "just and equitable" disposition of the parties'  
25 community property. In amending NRS 125.150(1)(b), the legislature  
26 provided that the district court shall make an equal disposition of the  
27 community property, unless the court finds a "compelling reason" to  
28 make an unequal division. The legislature, however, did not define the  
"compelling reasons" exception to equal division.

*Id.* at 1189-1190, 946 P.2d at 203.

1  
2 In *Wheeler*, the district court found, based on its admission of photographs  
3 depicting numerous bruises on Ms. Upton-Wheeler allegedly inflicted by Mr. Wheeler,  
4 that an abusive relationship existed between the parties in which she "suffered from  
5 [Mr. Wheeler's] conduct" and that therefore a compelling reason existed to make an  
6 unequal division of community property in her favor. *Id.* at 1186-1187, 946 P.2d at  
7 201. However, to the extent that the district court simply (and improperly) relied on  
8 the spousal abuse alone instead of properly relying on the "adverse economic impact"  
9 of the spousal abuse upon Ms. Upton-Wheeler "which would warrant an unequal  
10 distribution of the community property," the Nevada Supreme Court reversed and  
11 remanded for further proceedings. *Id.* at 1190, 946 P.2d at 203.

14 In *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015), the district court  
15 found that there was a compelling reason for an unequal division of community  
16 property.<sup>41</sup> Approximately four years after the parties married, and approximately nine  
17 years prior to the parties' divorce, Mr. Maldonado was convicted of sexually abusing  
18 Ms. Robles' daughters from another relationship. The district court found that Mr.  
19 Maldonado's:  
20  
21

22 misconduct had a continuing economic impact on Robles due to the need  
23 for past and future counseling to address trauma resulting from his sexual  
24 crimes against her daughters. The record further reflects that she  
25 incurred lost wages and expense when she was requested to appear at  
26 Maldonado's numerous criminal proceedings, that the trauma resulted in  
27 medical bills for a hospitalization and medications, and that she was  
28 required to move because the molestation had occurred in their residence.

41Notably, the parties did not have any community property to divide but the district court nonetheless found that a compelling reason for an unequal division (of nothing) existed.

1  
2 *Id.* at 3. On Mr. Maldonado's appeal, the Nevada Supreme Court affirmed the district  
3 court, stating: "Based on the record evidence and *Wheeler*, we conclude that the district  
4 court did not abuse its discretion by finding a compelling reason to make an unequal  
5 distribution of property." *Id.*  
6

7 In summary, Nevada recognizes that community property may be divided  
8 unequally between the parties if the court finds that one spouse has engaged in: (1)  
9 community waste (i.e. intentional financial misconduct per *Lofgren v. Lofgren*, 112 Nev.  
10 1282, 926 P.2d 296 (1996)); (2) negligent financial misconduct (i.e., unauthorized  
11 gifts and losses occasioned by marriage and its breakup per *Putterman v. Putterman*, 113  
12 Nev. 606, 939 P.2d 1047 (1997)); (3) marital misconduct that resulted in adverse  
13 economic impact (i.e., spousal abuse or marital misconduct that resulted in adverse  
14 economic impact per *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997));  
15 or (4) criminal marital misconduct that resulted in adverse economic impact per  
16 *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015).  
17  
18

19  
20 (a) Timing: When Does "Waste" Start?

21 *Lofgren* and *Putterman* shed some indirect light on the timing of when a court  
22 should consider expenditures as an incident of community waste. In *Lofgren*, Mr.  
23 Lofgren's community waste occurred after the commencement of the divorce  
24 proceeding and in violation of a joint preliminary injunction. 112 Nev. 1282, 1283,  
25 926 P.2d 296, 297 (1996). In *Putterman*, Mr. Putterman's community waste occurred  
26 after the commencement of the divorce proceeding and "after separation" from Ms.  
27 Putterman. 113 Nev. 606, 609, 939 P.2d 1047, 1049 (1997). Taken together, the  
28

1  
2 Nevada Supreme Court has implicitly held that waste can occur as early as the date of  
3 the parties' separation. This Court concludes, however, that this direction from the  
4 Nevada Supreme Court is not limiting language that was intended to preclude an  
5 earlier date for a court to consider conduct that constitutes "waste." Guidance from  
6 other jurisdictions regarding the timing of "waste" or "dissipation" is instructive.  
7

8 Generally, case law from other jurisdictions suggests that a finding of waste  
9 occurs only after an irretrievable or "irreconcilable breakdown" of the marriage. For  
10 example, in *Barriger v. Barriger*, 514 S.W.2d 114 (Ky. Ct. App. 1974), the Court of  
11 Appeals of Kentucky Court reimbursed the community unaccounted funds spent by  
12 husband on gambling and "any good looking broad that comes by." In so doing, the  
13 court noted that dissipation or waste exists when one spouse utilizes community  
14 property for his or her own benefit for a purpose unrelated to the marriage at a time  
15 when the marriage is undergoing an irreconcilable breakdown. *Id.* at 514 S.W.2d at  
16 115. Further, in *In Re Marriage of Seversen*, 228 Ill. App.3d 820, 593 N.E.2d 747  
17 (1992), an Illinois appellate court found that "dissipation refers to 'the use of marital  
18 property for the sole benefit of one of the spouses for a purpose unrelated to the  
19 marriage at a time that the marriage is undergoing an irreconcilable breakdown.'" 228 Ill.  
20 App.3d at 824, 593 N.E.2d at 750, quoting *In re Marriage of O'Neill*, 138 Ill.2d 487,  
21 563 N.E.2d 494 (1990).  
22

23 Scholarly authors have opined that, in a community property state, waste can  
24 occur at any time during the marriage. "No community property state appears to have  
25 developed a marital breakdown requirement, probably because of the fact that a  
26  
27  
28



1  
2 dissipation of community property even prior to marital breakdown is still an  
3 interference with a present ownership interest of the other spouse." Lewis Becker,  
4 *Conduct of a Spouse That Dissipates Property Available for Equitable Property Distribution: A*  
5 *Suggested Analysis*, 52 Ohio St. L. J. 95, 108, 123 (1991).  
6

7 Notwithstanding this scholarly discussion that "waste" can occur during periods  
8 of "marital bliss," this Court concludes that, if reasonably possible, the more sound  
9 approach is to determine when the marriage is undergoing an "irretrievable" or  
10 "irreconcilable" breakdown as a "line of demarcation" for the Court's analysis of waste.  
11 In this regard, this Court should be less inclined to scrutinize, second-guess, or micro-  
12 manage the financial affairs of spouses living in relative harmony. Rather, a court  
13 should presume that financial decisions made by parties living in marital harmony are  
14 not waste. To conclude otherwise would encourage "retrospective accountings" that  
15 the *Puterman* Court warned against and invite an audit in virtually every divorce case  
16 of all financial decisions from the moment the couple declared "I do." Rather, the  
17 Court should apply greater scrutiny to the parties' financial affairs after the irretrievable  
18 or irreconcilable breakdown has started.  
19  
20  
21

22 Dennis acknowledges that "[o]nce the marriage begins to undergo an  
23 irreconcilable breakdown, courts have recognized that parties might not be looking out  
24 for their spouse's best interest and, in fact, may try to harm their spouse financially."  
25 Defendant's Brief 19. Dennis argues that this "period ends as soon as the court is  
26 involved because once the court is involved, the parties are able to seek judicial  
27 intervention regarding these issues." *Id.* This Court concludes, however, that the  
28

1  
2 heightened scrutiny of the parties' financial activity does not cease upon the filing for  
3 divorce or once the "breakdown" has been recognized by both parties. (In other words,  
4 there is not a "green light" to start spending community funds without consequence  
5 once the relationship is deemed to have been "broken.") To the contrary, the financial  
6 practices of the parties should be scrutinized from the time of the "irreconcilable  
7 breakdown" until the divorce is finalized. Moreover, the very filing of the Complaint  
8 for Divorce (Dec. 13, 2103) and the Joint Preliminary Injunction (May 15, 2014)  
9 constitute taking judicial action.<sup>42</sup>  
10  
11

12 (b) Burden of Proof

13 Although the burden of proof has not been addressed directly in Nevada case law  
14 precedent, both *Lofgren* and *Putterman* offer, at least indirectly, some guidance with  
15 respect to who has the burden to account for allegedly wasted community assets. For  
16 example, the Court in *Putterman* referenced the trial court's finding that the husband  
17 "had refused to account to either [wife] or to the court for any finances over which he  
18 had control, including separate property or earnings." 113 Nev. 606, 609, 939 P.2d  
19 1047, 1049. The Court concluded that "[t]he husband's financial misconduct in the  
20 form of his having refused to account to the court concerning 'earnings' and other  
21  
22  
23

24 <sup>42</sup>Dennis suggests that Gabrielle's inaction (including her failure to file more than two  
25 motions prior to trial) confirms at least tacit approval of his spending practices. Thus, while  
26 Dennis assured Gabrielle (and this Court) during the first two hearings in this case that he  
27 would spearhead an accounting and that he would compensate Gabrielle for his spending (i.e.,  
28 lulling her into an apparent false belief that he was pro-actively addressing the issue and that  
there was no need for any filings with the Court), he now criticizes her for accepting his  
promises and not running into court immediately. This appears to be a recurring pattern in  
the parties' relationship. Further, the suggestion that more than *nine* pre-trial hearings should  
have been held during the pendency of this case is not a welcome thought.

1  
2 financial matters 'over which he had control' and the husband's 'lying' to the court  
3 about his income both provide compelling reasons for unequal disposition." *Id.*  
4 (Emphasis added).

5  
6 Similarly, in *Lofgren*, the Court found that Mr. Lofgren's community waste  
7 totaled \$96,000, comprised of community funds that he either failed to account for or  
8 that he used for a non-marital purpose. 112 Nev. at 1284, 926 P.2d at 297-98. In  
9 summary, the Nevada Supreme Court has subtly held that the wasting spouse has the  
10 burden of accounting for alleged wasted community funds and showing that the funds  
11 in question were used for a marital purpose.

12  
13 Placing the burden on the wasting spouse is also consistent with Nevada law in  
14 the context of parties involved in a fiduciary relationship. "A fiduciary relationship . . .  
15 arises from the existence of the marriage itself. Thus precipitating a duty to disclose  
16 pertinent assets and factors relating to those assets." *Williams v. Waldman*, 108 Nev.  
17 466, 472, 836 P.2d 614, 618 (1992). See also Gary R. Silverman, Esq., *I Spent The*  
18 *Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-  
19 21 (2011). In Nevada, spouses are regarded as partners who owe each other fiduciary  
20 duties. *Id.* The Nevada Supreme Court has held that the burden of proof is on the  
21 party who violated the fiduciary duties owed to the other party. *Id.* at 21. "The most  
22 elementary conceptions of justice and public policy require that the wrongdoer shall  
23 bear the risk of the uncertainty which his own wrong has created." *Folgy v. Morse &*  
24 *Mowbray*, 109 Nev. 116, 121, 848 P.2d 519, 520 (1993), quoting *Bigelow v. RKO Radio*  
25 *Pictures*, 327 U.S. 251, 265, 90 L.Ed. 652, 66 S.Ct. 574 (1946).

1  
2 In the majority of other states, the burden of proof is similarly established. Brett  
3 R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 557 (3d. ed., Thomson West  
4 2005).<sup>43</sup> First, the spouse alleging dissipation must establish a *prima facie* showing of  
5 the value of marital or community property that was spent. See *Brosick v. Brosick*, 974  
6 S.W.2d 498, 502 (Ct. App. Ky 1998). It is essential to establish the value of the  
7 dissipated property because the court "cannot determine the amount of the remedy  
8 without undue speculation." Turner, *Equitable Distribution of Property*, *supra*; see *Alsenz*  
9 *v. Alsenz*, 101 S.W.3d 648 (Tex. App. Houston 1st Dist. 2003) (although husband  
10 committed dissipation when he lost community funds while "day trading securities,"  
11 it was error for the court to "arbitrarily" award wife \$35,000 where the amount of loss  
12 had not been established by the evidence). Then, the burden of proof shifts to the  
13 spouse charged with dissipation to rebut the showing through presentation of evidence  
14 sufficient to account for the property at issue having been used for a marital purpose.  
15 *Brosick* at 502; *Gutierrez v. Gutierrez*, 193 Ariz. 343, 972 P.2d 676 (1998) (husband  
16 could not "explain with any specificity how he had spent" \$62,000 that he withdrew  
17 from the community retirement account). In *Morrison v. Morrison*, 713 S.W.2d 377  
18 (1986), a Texas appellate court similarly found that, "[b]ecause a trust relationship  
19 exists between husband and wife as to that community property controlled by each  
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25  
26 <sup>43</sup>There are two minority rules. The first places the burden on the dissipating spouse  
27 to produce *prima facie* evidence that the lost asset was either beyond his or her control or that  
28 it was used for a marital purpose. Once produced, the non-dissipating spouse bears the burden  
of overcoming the evidence produced. The second places the "complete" burden of proof on  
the non-dissipating spouse. Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105 at  
559-560.

1 spouse, the burden of proof to show fairness in disposing of community assets is upon the disposing  
2 spouse. . . . Thus, once evidence of the expenditures of community funds was admitted,  
3 it was incumbent on David to justify the expenditures." 713 S.W.2d at 379 (emphasis  
4 added).  
5

6  
7 (c) Evidentiary Standard

8 In many states, the spouse charged with dissipation must meet his/her burden  
9 of proof by "clear and convincing evidence."  
10

11 [A] mere summary denial of dissipation is clearly not sufficient to meet  
12 the burden. Rather, the spouse accused of dissipation must show specific  
13 evidence of the purpose for which the asset was spent. While there is no  
14 absolute requirement that the evidence be written or documentary,  
15 testimony alone is unlikely to meet the burden if there is any likelihood  
16 that the claimed purpose would have produced documents. Testimony  
17 is more likely to be accepted where the amount at issue is small, or where  
18 documentary evidence accounts for most of the questioned expenditures.

19 Brett R. Turner, *Equitable Distribution of Property* Vol. 2 §6.105, 557-558 (3d. ed.,  
20 Thomson West 2005). The rationale behind the majority approach "is access to  
21 evidence: in most cases, only the dissipating spouse will know how the asset came to  
22 be lost. If the complete burden of proof is on the innocent spouse, then the innocent  
23 spouse must not only prove the disappearance of the marital property, but also the  
24 precise way it disappeared or purpose for which it was spent - a burden which will  
25 often be impossible to meet." *Id.* at 559-60.

26 Similarly, in *In re Marriage of Severson*, 228 Ill.App.3d 820, 593 N.E.2d 747  
27 (1992), an Illinois Appellate Court held as follows:

28 [a] person charged with the dissipation is obligated to establish by clear  
and specific evidence how the funds were spent. General and vague statements

1  
2 that the funds were spent on marital expenses or to pay bills are  
3 inadequate to avoid a finding of dissipation. (Citations omitted).  
4 Moreover, an explanation given by a spouse charged with dissipation as  
5 to how funds were spent requires a trial court to determine her  
6 credibility. . . . A finding of dissipation is required where the charged  
7 party fails to explain specifically how the disputed funds were spent.  
8 (Citation omitted). An inadequate explanation has been found where the  
9 charged party merely testified that the money was spent "to live on and  
10 pay the bills" or for "his cost of living and his bills" and where the  
11 charged party produced no evidence. . . . In contrast, Claudia, as the  
12 charged party, provided a detailed accounting of how the funds were  
13 spent and testified that the figures were based on canceled checks, credit  
14 card statements, bills, receipts, and estimates for cash expenditures.

15 228 Ill. App.3d at 825-26 (emphasis added).

16 Guidance in Nevada is limited. However, there is authority for the proposition  
17 that the party who violated fiduciary duties owed to the other party must satisfy their  
18 burden of proof by "clear and convincing evidence." Gary R. Silverman, Esq., *I Spent*  
19 *The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19,  
20 20-21 (2011), citing *In re Tiffany Living Trust 2001*, 124 Nev. Adv. Op. 8 (2008).  
21 Further, it is persuasive that the "clear and convincing" evidentiary standard is similarly  
22 applicable to rebut presumptions relating to community property and gifts.  
23 Accordingly, this Court concludes that the evidentiary standard to be applied in this  
24 matter is that Dennis must meet his burden by clear and convincing evidence.

## 25 (2) Application to Dennis and Gabrielle's Divorce

26 This Court concludes that, once Gabrielle established a *prima facie* case that: (1)  
27 community funds had been spent on non-community purposes; or (2) community  
28 funds were otherwise unaccounted, it was Dennis' burden to provide this Court with  
proof (by way of an accounting) that his expenditures did not constitute waste. In light

1  
2 of the fiduciary relationship of the parties, this Court concludes that such proof must  
3 be clear and convincing. Much of the discussion and debate between the expert  
4 witnesses and expert reports offered to the Court can be narrowed to the issue of the  
5 evidentiary burden. Dennis critiqued Gabrielle's expert's reports based on her failure  
6 to provide "proof" that community funds were "wasted" or spent on a non-community  
7 purpose. However, it was Dennis, and not Gabrielle, who had the burden to  
8 demonstrate that unaccounted community funds were not wasted or that funds spent  
9 for specific purposes should not be found to constitute waste.  
10  
11

12 This Court's analysis of alleged waste in this matter is not about comparing,  
13 scrutinizing or challenging the lifestyle expenditures claimed in the parties' respective  
14 financial disclosure forms. Rather, after giving credit to Dennis for spending  
15 community funds on those items (and corresponding amounts) that he claimed in his  
16 financial disclosure forms, the issue for this Court is twofold: (1) whether expenditures  
17 that have been clearly identified constitute waste; and (2) whether Dennis has provided  
18 a sufficient accounting for "unaccounted" expenditures. Ultimately, it was Dennis'  
19 legal burden to provide such an accounting and, at least early in the case, he  
20 acknowledged as much when he boldly proclaimed at the February 3, 2015 Case  
21 Management Conference that he was "going to take that issue away from her by  
22 providing an accounting." Just as he had given Gabrielle false hope that, through  
23 marital counseling, their marriage could be saved, he gave this Court false hope that he  
24 would provide "an estimate and an offer that will be more than the dollars spent, so  
25  
26  
27  
28

1  
2 that one-half of which will be awarded to Mrs. Kogod to at least remove the financial  
3 sting or insult of Dennis' having this relationship."

4       This Court further concludes that the existence and analysis of waste by Dennis  
5 in regards to identifiable expenditures on Nadya and Dennis and Nadya's children  
6 begins in November 2004. Such a conclusion is based on this Court's finding that the  
7 irretrievable breakdown of the marriage began in 2004 with Dennis secretly spending  
8 money on a purpose that was irreconcilable with a harmonious marital relationship.  
9 In regards to unaccounted expenditures that have not been specifically identified as  
10 having been spent on Nadya, Dennis and Nadya's children, or Jennifer, this Court  
11 concludes that the analysis of waste by Dennis begins in March 2010. In this regard,  
12 Dennis' filing of his Complaint for Divorce (Mar. 10, 2010) in early 2010, and the  
13 parties "permanent" physical separation in 2010 reflect a permanency of the  
14 irretrievable breakdown of the marriage. The year 2010 also marks the period of time  
15 in which Gabrielle became aware of serious issues and problems in the parties' marriage  
16 which would give rise to heightened scrutiny by this Court as to all expenditures (and  
17 not just those expenditures traceable to a girlfriend and children of an affair).  
18  
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22       As previously discussed, it is undisputed that Dennis initiated his extra-marital  
23 affair with Nadya no later than November 2004. This relationship, as well as at least  
24 one additional extra-marital affair (with Jennifer), continued through the filing of these  
25 divorce proceedings (with financial support extending through the date of the divorce  
26 proceedings). Thus, any expenditures traced directly to these affairs should be  
27 recaptured as part of the Court's consideration of NRS 125.150. This Court finds that  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. C  
48 VEGAS, NEVADA 89101



1  
2 Dennis' maintenance of extra-marital affairs is inherently inimical to maintaining  
3 marital harmony and invites this Court's scrutiny as to these traceable expenditures  
4 that took place even during a time in which Gabrielle may not have perceived that the  
5 relationship was undergoing an irretrievable or irreconcilable breakdown. As in  
6 *Putterman*, Dennis failed in large part to account for his expenditures *despite repeated*  
7 *assurances to this Court that he would do so.*<sup>49</sup>  
8

9  
10 (3) Remedy for Waste/Dissipation

11 The majority of courts in equal division states and equitable division states  
12 appear to approach the remedy for waste or dissipation in the same way: "the court will  
13 deem the wrongfully dissipated assets to have been received by the offending party  
14 prior to the distribution." *Brosick v. Brosick*, 974 S.W.2d 498, 501 (1998). This  
15 essentially places the non-wasting spouse in the position he or she would have been in  
16 had the other spouse not wasted community assets. Lori D. Hall, *Dissipation of Marital*  
17 *Assets: How South Carolina and Other States Prevent and Remedy the Problem*, 10 S.C. Law  
18 41, 43 (1999). Indeed, the remedy "must bear some relation to the evidence  
19 presented" and must be based on the court's specific findings regarding the value or  
20 amount of waste or dissipation. *Brosick*, 974 S.W.2d at 501.  
21  
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25

26 "Dennis' failure to provide this Court with his own accounting is distinct from his  
27 participation in discovery. It is not disputed that Dennis produced thousands of pages of  
28 records in discovery in response to discovery requests. Despite his evidentiary burden to  
account for the monies reflected in these documents, he abdicated his responsibility to  
affirmatively account for his expenditures. Instead, he sat back and waited for the opportunity  
to critique and "poke holes" in Gabrielle's accounting.

1  
2 Under Nevada law, the statutory remedy of NRS 125.150 provides the  
3 mechanism by which a spouse is made whole through an unequal division of assets.  
4 Further, pursuant to *Lofgren*, this Court "may appropriately augment the other spouse's  
5 share of the remaining community property." 112 Nev. at 1283, 926 P.2d at 297.  
6 Based on this Court's review of the expert reports and testimony offered by both  
7 parties, this Court has included the equalizing amount in the Marital Balance Sheet  
8 attached hereto as Exhibit 1. The amount of waste to be attributed to Dennis based  
9 on the expert analysis discussed below totals \$4,087,863.  
10  
11

12 (4) Expert Analysis: Findings re Waste: \$4,087,863

13 NRS 50.275 provides that, "[i]f scientific, technical or other specialized  
14 knowledge will assist the trier of fact to understand the evidence or to determine a fact  
15 in issue, a witness qualified as an expert by special knowledge, skill, experience, training  
16 or education may testify to matters within the scope of such knowledge." Further,  
17 NRS 50.295 provides that "[t]estimony in the form of an opinion or inference  
18 otherwise admissible is not objectionable because it embraces an ultimate issue to be  
19 decided by the trier of fact."  
20  
21

22 Gabrielle and Dennis both offered expert accounting testimony that focused on  
23 Dennis' spending. There were limitations, however, on the forensic accounting  
24 endeavors, including the unavailability of records and information as a result of the  
25 passage of time and faded memory. Jennifer A. Allen and Joseph L. Leauanae of  
26 Anthem Forensics (Ms. Allen and Mr. Leauanae are sometimes referred to collectively  
27  
28

1  
2 as "Anthem Forensics") testified on Gabrielle's behalf, and Richard M. Teichner of  
3 Teichner Accounting Forensics & Valuations, PLLC, testified on Dennis' behalf.

4 Ms. Allen described Anthem Forensics' function as threefold: First, Anthem  
5 Forensics analyzed transaction activity of financial accounts in existence during the  
6 marriage to determine who benefitted from the account activity. The analysis included  
7 review of bank and credit card statements and additional supporting documentation  
8 that was made available to Anthem Forensics. Second, Anthem Forensics identified  
9 assets and values for purposes of developing a marital balance sheet. Finally, Anthem  
10 Forensics analyzed Dennis' income for purposes of the issue of spousal support.  
11

12 Despite Dennis' assurances to this Court that he would be spearheading the  
13 forensic accounting of his spending, and despite his legal burden to demonstrate by  
14 clear and convincing evidence that his spending was not wasteful, Dennis did not offer  
15 to the Court an investigative forensic accounting report. Rather, Mr. Teichner  
16 reviewed and critiqued the reports from Anthem Forensics, but did not conduct his  
17 own independent accounting analysis. Mr. Teichner admitted that he accepted at face  
18 value Dennis' representations without further investigation or independent  
19 verification.<sup>45</sup>  
20

21 The following Exhibits prepared by the experts involved in this matter were  
22 admitted into the record and reviewed by this Court: Index of documents in support  
23  
24  
25

26  
27 <sup>45</sup>Anthem Forensics opined: "Teichner has simply relied upon Dennis' representations  
28 and has not obtained supporting documentation even though his client has more access to this  
information than does Anthem. It is our opinion that the unsubstantiated regurgitation of  
Dennis' opinions may not constitute, nor require, the provision of expert testimony." Exhibit  
64, p. 8.

1  
2 of Spreadsheets in Anthem Forensic's Reports (Exhibit 55); Anthem Forensics' Expert  
3 Witness Report dated November 17, 2015 (Exhibit 56); Anthem Forensics  
4 Supplemental Expert Witness Report dated December 15, 2015 (hereinafter referred  
5 to as the "Anthem Report") (Exhibit 57); Anthem Forensics' Supporting Documents  
6 for facts set forth in Supplemental Expert Report dated December 15, 2015 (Exhibit  
7 58); Email from Joe Leauanae to Daniel Marks, Esq., dated February 9, 2016 (Exhibit  
8 59); Auto Related Exhibits listed on Exhibit 6 (Exhibit 60); Transactions that comprise  
9 the "adjusted" column to Exhibit 6 (Exhibit 61); Withdrawals - Gabrielle Kogod  
10 (Exhibit 62); Teichner Accounting Forensics & Valuations, PLLC Rebuttal Expert  
11 Report dated January 25, 2016 (hereinafter referred to as the "Teichner Report")  
12 (Exhibit D); Anthem Forensics' Response to Rebuttal Report dated February 5, 2016  
13 (hereinafter referred to as the "Anthem Response Report") (Exhibit 64); Anthem  
14 Forensics' Supporting Documentation for facts set forth in the February 5, 2016  
15 Report (Exhibit 65); and Teichner Accounting Forensics & Valuations, PLLC  
16 Surrebuttal Expert Report dated February 15, 2016 (Exhibit F). This Court also  
17 reviewed additional summaries prepared such as Exhibit 72 (spreadsheet re expenses  
18 for Khapsalis children from May 2014), Exhibit 73 (spreadsheet showing outflows  
19 greater than \$10,000 since date of Anthem Report), Exhibit 75 (spreadsheet showing  
20 payments to or on behalf of Dennis' family members since May 2014), and Exhibit 76  
21 (spreadsheet showing payments to Jennifer since September 2014).

22  
23  
24  
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26  
27 With respect to their analysis of financial transactions and spending/account  
28 activity, Anthem Forensics examined more than 27,200 transactions. Anthem Report

1  
2 8. Anthem Forensics defined the "relevant period" of time of their examination as  
3 covering January 2004 through the present. *Id.* at 7. However, Anthem Forensics did  
4 not receive account statements prior to March 2008. *Id.* Thus, some elements of waste  
5 that pre-date March 2008 were not discoverable and excluded from the analysis.  
6

7 The Anthem Report organized Dennis' spending and transaction activity into  
8 various categories or "buckets" of expenses. Specifically, these "buckets" were  
9 organized as follows: (1) expenses traceable to Nadya and her and Dennis' twin  
10 daughters; (2) expenses traceable to Jennifer; (3) expenses traceable to Dennis' yacht  
11 purchases; (4) expenses "not elsewhere classified;" (5) expenses traceable to Dennis'  
12 family members; and (6) the opportunity cost of potential community waste.<sup>46</sup> The  
13 categorization and calculation of expenditures was also based on information Dennis  
14 offered by way of his deposition testimony and his sworn representations in his  
15 financial disclosure forms filed with the Court. Notwithstanding these classifications,  
16 Ms. Allen reiterated that whether particular expenditures constituted "waste" was to  
17 be determined by the trier of fact. Similarly, the Anthem Report provides that "[w]hile  
18 we have endeavored to analyze potential community waste, the ultimate  
19 characterization of the transactions identified in this section will need to be resolved  
20 by the trier of fact." *Id.* at 8.  
21  
22  
23

24 In stark contrast with his admissions at the initial Case Management  
25 Conference, Dennis argued that, because there has been no diminution in value of the  
26  
27

28  

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46Although items (5) and (6) were treated separately in the Anthem Report and not necessarily segregated into "buckets," the Court analyzes these categories in this section.

1  
2 marital estate, the Court should not entertain any reimbursement to Gabrielle for  
3 waste. Dennis argued that both *Puttermann* and *Lofgren* involved factual scenarios where  
4 the marital estate diminished in value as a result of the spending of one spouse. In the  
5 instant matter, it is undisputed that, not only did the marital estate *not* diminish in  
6 value from 2004 through the divorce action, but the marital community increased in  
7 value exponentially. Dennis also challenged Anthem Forensics reliance on labels to  
8 quantify alleged "waste." Although Mr. Teichner was critical of the labeling of  
9 expenditures in the Anthem Report, he nevertheless opined that "Dennis should have  
10 had the freedom to spend a relatively small percentage of his sizable annual  
11 compensation on discretionary expenditures, as should anyone else." Teichner Report  
12  
13 3. In response to a query about "[w]hat is the amount of money somebody can spend  
14 on a girlfriend without it being community waste?," Mr. Teichner testified:  
15  
16

17 Well, I don't think there's any threshold amount. . . You've got to take  
18 in context as to whether those expenditures would have been made  
19 otherwise. You got to take into account how much was expended, what  
20 the person's earnings were, whether or not that person is living, is apart  
21 from their normal spouse and for how long. . . You've gotta take the  
22 expenditures in context and then say, what's reasonable? Are these living  
23 expenses expenditures that Mr. Kogod would have spent anyway had he  
24 not had a girlfriend. . . Or are they a little bit more? And, if they're a  
25 little bit more, then still is he dissipating the marital estate by doing this  
26 while his income is going up, while his net worth is going up. I think you  
27 have to take this all into context.  
28

\* \* \* \*

26 Again, . . . you've gotta take everything into context. If he's living apart  
27 from his wife, he's got his own life, she's got . . . the wife has her own life.  
28 Yes, *I think you're entitled to go out and have friends, have girlfriends, you  
know, have some entertainment enjoyment in your life.*

February 26, 2016 Video: 14:04; 14:10 (emphasis added)

As a preliminary observation, the analysis of the Anthem Report does not appear to quantify the parties' expenditures in a comparative analysis. Indeed, the issue of waste is not necessarily a matter of equalizing or even comparing the amount of expenditures by each party. In fact, over the span of their analysis (and relying on each party's respective financial disclosure forms), Ms. Allen testified that Dennis would have spent \$2.4 million, compared to \$1.8 million spent by Gabrielle. February 26, 2016 Video: 9:20. This difference is of no consequence to the Court and equality of spending is not determinative of whether a compelling reason exists to unequally divide existing community assets. To engage in such an analysis would contravene the directives of *Putterman* by getting caught-up in the "over consumption" of one party or the "under contribution" of the other party. 113 Nev. at 606, 939 P.2d at 1048-49.

Apart from not focusing on a comparison of each party's relative expenditures, it also does not appear that the Anthem Report questioned or critiqued the amount spent on the categories identified in either party's financial disclosure forms. Ms. Allen testified that Anthem Forensics accepted as reasonable Dennis' expense claims on his financial disclosure forms (hereinafter generically referred to as "FDFs").<sup>47</sup> Indeed, it

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<sup>47</sup>The parties' Financial Disclosure Forms admitted into the record include: Gabrielle's Financial Disclosure Form (Feb. 25, 2015) (Exhibit XX) (hereinafter referred to as Gabrielle's "2015 FDF"); Gabrielle's Financial Disclosure Form (Feb. 19, 2016) (Exhibit 1) (hereinafter referred to as Gabrielle's "2016 FDF"); Dennis' Financial Disclosure Form (Feb. 27, 2015) (Exhibit 4) (hereinafter referred to as Dennis' "February 2015 FDF"); Dennis' Financial Disclosure Form (May 29, 2015) (Exhibit 3) (hereinafter referred to as Dennis' "May 2015 FDF"); and Dennis' Financial Disclosure Form (Feb. 16, 2016) (Exhibit 2) (hereinafter referred to as Dennis' "February 2016 FDF").

1  
2 is reasonable for this Court to expect that the expense amounts represented by each  
3 party in their FDFs are accurate (and that any amounts spent in excess thereof would  
4 require an accounting and explanation). The experts similarly should be able to rely<sup>48</sup>  
5 on said sworn financial declarations to establish the amount each party spends monthly  
6 on the expenditures listed therein.<sup>49</sup>  
7

8 Based on this Court's review of the evidence, including the reports submitted by  
9 the parties' respective experts, this Court finds that the total amount of waste  
10 committed by Dennis was \$4,087,863. Dennis failed to meet his burden by clear and  
11 convincing evidence (or even a preponderance of the evidence) that this amount was  
12 not wasted. In this regard, a compelling reason exists to divide the assets unequally by  
13 attributing to Dennis as part of his distribution of assets the sum of \$4,087,863. Thus,  
14  
15

16 <sup>48</sup>This Court recognizes that each party's FDF may not reflect actual expenditures  
17 throughout the marriage or even dating back to 2010. There is nothing in the record, however,  
18 that demonstrates that either party's legitimate and appropriate spending was higher prior to  
19 the commencement of the divorce (or in any prior year during the marriage). Taking into  
20 account the combined annual income of the parties prior to 2010, it appears unlikely that the  
21 parties' spending was as high as they each reported in their respective FDFs. Thus, reliance on  
22 current FDFs to calculate spending practices would tend to understate the level of wasteful  
23 spending by giving each party credit for more than he/she actually spent.

24 <sup>49</sup>At a minimum, "living expenses include all payments for food, clothing, housing,  
25 transportation, and medical costs incurred by the parties. Living expenses clearly do not  
26 include expenditures for the benefit of a paramour, or transactions which are legally or morally  
27 reprehensible." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 578, 581-582  
28 (3d. ed., Thomson West 2005). Where the parties have physically separated and in their own  
residences, they are each entitled to their "reasonable" living expenses. However, what is  
"reasonable" depends on the particular facts and circumstances in each case, taking into  
account the value of the marital estate, the marital standard of living, and the established  
pattern of expenditure. Erika Driskell, *Dissipation of Marital Assets and Preliminary Injunctions:  
A Preventive Approach to Safeguarding Marital Assets*, 20 J. Am. Acad. Matrim. Law 135, 144  
(2006). Thus, even discretionary expenditures consistent with the marital standard of living  
can be included as reasonable living expenses. "[T]he parties are not required to live Spartan  
lifestyles during separation." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105,  
580 (3d. ed., Thomson West 2005).



1  
2 for purposes of accounting and calculation, this amount should be included as an asset  
3 on Dennis' side of the marital balance sheet ledger. This amount is based on the  
4 discussion of the specific areas of waste/dissipation identified in the Anthem Report.  
5 With respect to the different "buckets" of alleged waste, this Court additionally finds  
6 as follows:  
7

8 (a) Nadya and Dennis/Nadya's Children: Total Waste: \$1,808,112  
9

10 Preliminarily, Dennis acknowledged that Gabrielle did not and would not have  
11 approved of spending any community funds on Nadya or their children. Thus,  
12 contrary to his argument, this Court *cannot* find that Gabrielle "tacitly agreed" to  
13 Dennis' spending. The Anthem Report details that a total of more than \$1.6 million  
14 of community funds were diverted from the marital community for the benefit and  
15 support of Nadya and Nadya and Dennis' children.  
16

17 The Anthem Report also provides that, based on Dennis' deposition testimony,  
18 he provided Nadya with approximately \$3,000 in cash each month. Thus, "we have  
19 estimated that Dennis provided Nadya with approximately \$279,000 from March 2008  
20 through November 2015." Anthem Report 11. As discussed below, this Court is  
21 attributing waste to Dennis from 2010 forward for monies not elsewhere classified  
22 (which includes a category for withdrawals and cash advances (Reference 123 of  
23 Exhibit 6 to Anthem Report)). Accordingly, and to avoid potential duplication with  
24 "withdrawal" and "cash advance" categories, this Court is not inclined to include the  
25 total amount as part of the waste calculation. Nevertheless, it is reasonable and  
26 appropriate to find that an additional \$72,000 was given to Nadya in cash from March  
27  
28

1  
2 2008 through February 2010 (the month preceding Dennis' filing of the initial  
3 Complaint for Divorce (Mar. 10, 2010). Such a consideration avoids potential  
4 duplication (as pre-2010 expenditures have been excluded from the monies not  
5 elsewhere classified) and is sufficiently certain based on the record so as to establish a  
6 *prima facie* showing of waste that Dennis has acknowledged.  
7

8 Pursuant to the Anthem Response Report, an additional \$54,934 in  
9 expenditures was discovered from additional account statements produced after the  
10 completion of the Anthem Report. This amount should be included as part of the total  
11 amount of funds spent on Nadya.<sup>50</sup> Combined with the \$1,681,178 set forth in  
12 Exhibit 2 to the Anthem Report, the expenditures total \$1,808,112.  
13

14 The Anthem Report summarizes the types of expenditures included as part of  
15 this total, with Exhibit 2 attached thereto setting forth the detail of these expenditures  
16 dating back to 2008. The Anthem Report noted that additional information is needed  
17 to "assess the amount of cash that was provided to Nadya." Anthem Report 10. The  
18 Anthem Report also notes that "missing source documentation was requested during  
19 the course of our engagement," but that additional documentation has not been  
20 received. Anthem Report 6-7. Thus, it appears that the amount identified by the  
21 Anthem Report may have understated the actual expenditures from the marital  
22 community that benefitted Nadya and the children.  
23  
24  
25

26 ...  
27

28 <sup>50</sup>It appears that some of these additional expenditures were for Jennifer's benefit  
(including Jennifer's legal fees of more than \$8,000). Whether it was for Nadya or Jennifer,  
it is the same analytically for this Court.

1  
2 Dennis complained that the Anthem Report failed to recognize that a portion  
3 of the grocery (or other) expenses listed under the Nadya/children category may have  
4 benefitted him (and therefore should be either excluded or reduced). Contrary to his  
5 claim, however, Ms. Allen testified that adjustments were in fact made based on the  
6 amount Dennis claimed for the same expenditure (e.g., grocery expenses) on his May  
7 2015 FDF. Further, it appears that this section of the report did not include  
8 allocations "for living expenses paid directly by Dennis such as utilities, groceries,  
9 property taxes, and costs related to the Overland apartment, the Edinburgh home, and  
10 the Oak Pass home. These costs are discussed later in this report." *Id.* 11. Finally, it  
11 is notable that Anthem Forensics had not received information regarding account  
12 activity/expenditures for Nadya for the period of time dating back to January 2004.  
13 Thus, it appears that the \$1,808,112 likely understates the amount spent on Nadya  
14 and the children.  
15

16  
17  
18 Mr. Teichner testified, and Dennis argued, that the money he spent on Nadya  
19 and the children would have been spent elsewhere and speculated that such other  
20 "hobby" would have been more costly financially to the marital community. Thus,  
21 independent of his challenge to the forensic tracing of these expenditures to Nadya and  
22 the children, Dennis submits that this spending should not even be considered or  
23 categorized as waste. In support of this argument, Dennis offered analysis of the  
24 relatively low percentage of expenditures on his Nadya "hobby" in comparison to his  
25 total income:  
26  
27  
28

1  
2 [The Anthem Report] assumes potential community waste on the premise  
3 that Dennis was not entitled to spend monies the way that he chose to  
4 do so. If there had not been expenditures by Dennis for Nadya and their  
5 children, for Jennifer, or for other items for which Anthem alleges  
6 [p]otential community waste, he may have spent the money elsewhere  
7 while living apart from Gabrielle. However Dennis chose to spend his  
8 money from 2004 through the date of [the Anthem Report] cannot be  
9 assumed to be potential community waste, especially in light of the  
10 amount of his spending in relation to his dramatically increasing annual  
11 income and due to the fact that the purpose of many of the expenditures  
12 in [the Anthem Report] are either mischaracterized or unknown.

13  
14 Teichner Report 3.

15  
16 This argument somewhat presupposes that this Court should recognize a wealth  
17 exception to the analysis of waste. In other words, Dennis could have and should have  
18 been allowed to spend community funds on any "hobby" or pursuit (including a  
19 girlfriend "hobby") based on the sheer size of the marital estate and amount of income  
20 he has generated. Alternatively, such an argument suggests that all spouses should have  
21 a similar percentage of their budget to spend on such things as girlfriends/boyfriends.  
22 In the context of this case, this Court cannot ratify or condone such a theory or  
23 argument. It is for a higher court to declare that community funds spent on a girlfriend  
24 and children born of a secret affair is not waste of the other spouse's present and  
25 existing share of those community funds.<sup>51</sup> The nature of the expenditure (i.e., is the  
26 expense item contrary to the maintenance of marital harmony?), is relevant to the

27  
28 <sup>51</sup>A distinction should be drawn between expenditures on the support of children of  
another relationship born prior to marriage versus during marriage. Indeed, expenditures on  
children born prior to a marriage are inapposite to this analysis. Such a "pre-existing"  
condition necessarily requires the financial support of a parent and is not inherently inimical  
to a marriage. In contrast, carrying on a secret relationship that bore children is inherently  
inimical to the continued existence of a harmonious marital relationship.

1  
2 Court's determination of whether it is merely a "lifestyle" choice (i.e., a legitimate  
3 hobby) or "waste" that justifies an unequal division of assets. The notion that  
4 spending money on a girlfriend or boyfriend is somehow acceptable conduct and that  
5 this Court would "open the floodgates for these type of claims" (Dennis' Brief 30) by  
6 requiring reimbursement in some form is not a tenable argument.  
7

8 Dennis also pointed out that Gabrielle was free to spend money on any hobby  
9 or pursuit and that he never imposed any limitations on her spending or criticized her  
10 spending. Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was  
11 never restricted in her spending or her access to money. The record reflects, however,  
12 that Gabrielle did not spend extravagantly. To the contrary, she would inform Dennis  
13 of transactions as small as gifting a washer and dryer. *See* Exhibit 20 (October 21,  
14 2011 message from Gabrielle inquiring: "Jennifer needs a washer. Okay for her to have  
15 ours?"). This Court finds and concludes that Gabrielle's unrestrained access to and use  
16 of community funds does not overcome the finding and conclusion that Dennis'  
17 spending (both unaccounted and accounted) is a compelling reason to divide the  
18 community assets unequally between the parties.  
19  
20  
21

22 Dennis failed to demonstrate with credible evidence that the expenditures set  
23 forth on Exhibit 2 to the Anthem Report and Exhibit 2 to the Anthem Response  
24 Report were not diverted from the marital community and that the total amount  
25 reflected therein does not constitute marital waste. Therefore, this Court finds a  
26 compelling reason exists to unequally divide the community assets by attributing the  
27 sum of \$1,808,112 as part of Dennis' division of assets.  
28

1  
2 (b) Jennifer: Total Waste: \$45,100

3 The Anthem Report details that \$45,100 of community funds were diverted  
4 from the marital community for Jennifer's benefit. The Anthem Report summarizes  
5 the types of expenditures included as part of this total, with Exhibit 4 attached thereto  
6 setting forth the detail of these expenditures. The evidence also establishes that Dennis  
7 purchased a sapphire ring intended for Jennifer worth \$14,000. The record reflects  
8 that the sapphire ring remains in Dennis' possession.  
9

10  
11 Dennis failed to demonstrate with credible evidence that the \$45,100 amount  
12 was not diverted from the marital community. Therefore, this Court finds a compelling  
13 reason exists to unequally divide the community assets by attributing the sum of  
14 \$45,100 as part of Dennis' division of assets. Moreover, the sapphire ring is confirmed  
15 to Dennis as his sole and separate property, with a value of \$14,000.  
16

17 (c) Yacht: Total Waste: \$0.00

18 During the marriage, Dennis sold and purchased two yachts. First, he purchased  
19 a 2007 Cruiser yacht in 2012. He traded the Cruiser yacht for a Marquis yacht in June  
20 2014 (while these divorce proceedings were pending). Although the Marquis yacht was  
21 acquired in the name of Dennis' parents, it is undisputed that Dennis funded the entire  
22 purchase and his parents had no interest in the yacht. In July 2015, Dennis sold the  
23 Marquis yacht for \$990,000. Anthem Forensics determined that Dennis spent  
24 \$626,658 in excess of the sales proceeds on yacht-related expenses.  
25  
26  
27  
28

1  
2 Dennis testified that his purchase of the yachts was his pursuit of a hobby that  
3 replaced old hobbies that were no longer physically practical.<sup>52</sup> Although this Court  
4 recognizes that Dennis' newfound "hobby" was not disclosed to Gabrielle and it does  
5 not appear that she ever expressly consented to these expenditures, this Court finds  
6 that Dennis' yacht expenditures are the type of "over consumption" referenced in  
7 *Putterman*, that does not necessarily constitute a compelling circumstance for an  
8 unequal division of assets. *Putterman*, 939 P.2d at 1048-49. This finding takes into  
9 consideration the size of the marital estate (i.e., lifestyle considerations) and Dennis'  
10 argument that his spending on such a hobby did not cause a diminution in value of the  
11 marital estate. Combined with a finding that this type of expenditure is not necessarily  
12 inimical to the maintenance of a harmonious marital relationship, this Court finds that  
13 these expenditures do not provide the Court with a compelling reason to unequally  
14 divide the community property. Thus, this Court does not attribute any amount to  
15 Dennis as part of the division of assets.

16  
17  
18  
19 (d) Family Expenditures: Total Waste: \$72,200  
20

21 During their marriage, the parties donated monies for the benefit of other family  
22 members. Most of these contributions, however, benefitted Dennis' family members.  
23 It appears that the donations or monies forwarded to Gabrielle's family members were  
24 limited primarily to small birthday gifts and contributions to expenses associated with  
25 ...  
26  
27

28  

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<sup>52</sup>Ironically, the parties' Lake Las Vegas home was located on the lake with a large dock.  
At no time, however, did the parties own a boat at Lake Las Vegas.

1  
2 property inherited by Gabrielle and her siblings. With respect to Dennis' family, the  
3 contributions to his family members included the following:

- 4       ○ The March 2013 purchase of the property located at 321 South San  
5       Vicente, Boulevard, Los Angeles, California (hereinafter referred to as the  
6       "San Vicente" property) where Dennis' parents reside. This property is  
7       listed as part of the division of community assets in this divorce. See  
8       Exhibit I. (Dennis' parents testified that they believed the property  
9       would belong to Dennis upon their passing. Although his father signed  
10      a note for the property, he did not believe Dennis would require any  
11      payments and he has not, in fact, made any payments on the note.)
- 12      ○ Dennis has paid and continues to pay the property taxes and homeowners  
13      association dues (approximately \$600 per month according to Dennis'  
14      father) for the San Vicente property. Further, Dennis has paid and  
15      continues to pay for his parents' car insurance.
- 16      ○ For a period of time, Dennis contributed \$1,000 per month for the  
17      support of his parents.
- 18      ○ Dennis gave his father \$50,000 to contribute to a political campaign.
- 19      ○ Dennis purchased the property located at 434 South Canon Drive,  
20      Beverly Hills, California (hereinafter referred to as the "Canon Condo")  
21      for the benefit of his brother's family. The Canon Condo is also listed as  
22      a community asset in the divorce. See Exhibit I.
- 23      ○ Dennis advanced money to his brother, Mitchell Kogod, to assist with the  
24      opening of Mitchell's restaurant. Dennis also paid attorney's fees on  
25      Mitchell's behalf. It is unclear, however, whether this amount has been  
26      repaid.

27       As noted above, it was not uncommon for Gabrielle to communicate with  
28      Dennis about all expenditures or "gifting" of even relatively small items of personal  
29      property. Further, although Gabrielle had the freedom to spend without limitation, she  
30      did not spend community funds either recklessly or without Dennis' prior knowledge.  
31      Dennis did not reciprocate. Such one-sided communication, however, was not



1  
2 uncommon throughout the marriage. In fact, Gabrielle complained on November 23,  
3 2010 that:

4       Our finances are what we've been contributing to and building together  
5 over the course of our marriage. My thought was that any decisions  
6 being made about what we – individually or jointly – would do with  
7 them would have been, at least discussed. . . . I'm asking that, before any  
8 more decisions be made, you do make me aware of them and that we  
9 work them out together.

10 Exhibit 23. On December 12, 2013, however, Gabrielle lamented:

11       And one of the saddest things is that, *throughout our marriage*, you've  
12 pretty much always done what you wanted to do, whether it was cars,  
13 cats, travel, moving and buying homes – whatever. I always wanted you  
14 to be happy and have what you wanted, way back to when we were just  
15 starting out. I don't know why, at some point you felt the need to start  
16 doing things without telling me, and it got to a point where that simply  
17 became your way of doing things.

18 *Id.* (emphasis added).

19       Notwithstanding the lack of communication by Dennis to Gabrielle about the  
20 assistance that he provided to his direct family members, this Court finds and  
21 concludes that, with exception to the specific expenditures discussed below, said  
22 expenditures should not receive the same level of scrutiny as those monies spent on  
23 non or new family members concealed from Gabrielle. Although it is undisputed that  
24 Gabrielle did not share a close or friendly relationship with Dennis' family, such family-  
25 related expenditures, even when not disclosed or agreed to, are not necessarily inimical  
26 to a harmonious marital relationship when viewed in the context of this marital estate.  
27 When questioned about Dennis' spending on his parents, Gabrielle acknowledged that  
28 such spending was not inappropriate, exclaiming, "they are his parents." Gabrielle

1  
2 qualified her testimony by emphasizing that these expenditures should be discussed  
3 and that "you come to a decision together." Nevertheless, Dennis' expenditures on  
4 family members was relatively long-standing and regular.

5  
6 Although a married couple may disagree about money spent on family members  
7 (and such disagreements may result in discord), such gifts standing alone should not  
8 be deemed dissipation or waste without examining the context of the expenditures,  
9 including consideration of the overall marital estate and implied consent under the  
10 facts and circumstances of this case. Ultimately, this Court does not find that, again  
11 with the exception of those items discussed below, such expenditures constitute a  
12 compelling reason to divide the community property unequally. Moreover, the assets  
13 acquired for the benefit of Dennis' family members are captured in the Marital Balance  
14 Sheet as community assets confirmed to Dennis with Gabrielle receiving her one-half  
15 interest as a result.

16  
17  
18 The foregoing findings are limited to those expenditures that benefited direct  
19 family members, which this Court defines as Dennis' parents, Dennis' siblings and  
20 Dennis' children from his *prior* marriage. It appears that Dennis gifted community  
21 funds to an aunt totaling \$15,000 in August and September 2014. Exhibit 75. These  
22 gifts took place after the issuance of the Joint Preliminary Injunction (May 15, 2014).  
23 Dennis failed to demonstrate by clear and convincing evidence that said \$15,000 is not  
24 waste of community assets or that this particular family member was the beneficiary  
25 of regular and routine gifts. Further, since May 2014, Dennis made what appear to be  
26 two non-routine large payments of \$3,600 each (in January and May 2015) to his  
27  
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1  
2 father, Sheldon Kogod. These payments occurred after the initiation of these divorce  
3 proceedings and do not appear to be related to his parents' routine and regular support.  
4 Finally, the \$50,000 Dennis advanced to his father for a campaign contribution cannot  
5 be classified as an appropriate expenditure of community funds.  
6

7 Dennis failed to demonstrate with credible evidence that the \$72,200 detailed  
8 above was not improperly diverted from the marital community. Therefore, this Court  
9 finds a compelling reason exists to unequally divide the community assets by  
10 attributing the sum of \$72,200 as part of Dennis' division of assets.  
11

12 (e) Amounts Not Elsewhere Classified: Total Waste: \$2,162,451

13 Anthem Forensics included as part of its analysis a category or "bucket" of  
14 expenditures not elsewhere classified in the Anthem Report. Anthem Forensics  
15 explained:  
16

17 While we have sought to identify potential community waste related to  
18 specific cost centers, the documentation that we have thus far received  
19 has prevented us from being able to precisely allocate other outflows  
20 between Dennis and non-community uses. As such, we have prepared a  
summary of outflows between Dennis and non-community uses.

21 Anthem Report 13.

22 Anthem Forensics aggregated the outflows by category and year in Exhibit 6 to  
23 the Anthem Report. For ease of reference, Exhibit 6 to the Anthem Report is attached  
24 hereto as this Court's Exhibit 2. Anthem Forensics then made adjustments to the  
25 amounts that included: (1) removing amounts that were already included in the marital  
26 balance sheet as part of the property division; (2) removing amounts already allocated  
27 elsewhere in the Anthem Report; (3) adjusting the amounts that Anthem Forensics  
28

1  
2 assumed "may have reasonably benefitted the community" (even though Dennis did  
3 not provide proof that such a community benefit existed);<sup>53</sup> and (4) adjusting amounts  
4 based on Dennis' representations in his May 2015 FDF and his deposition testimony  
5 of his monthly spending on a particular expense item.  
6

7 As previously noted, it appears Anthem Forensics accepted and relied on Dennis'  
8 representations regarding his monthly expenditures as he defined them in his May  
9 2015 FDF. Although Dennis and Mr. Teichner complained that Anthem Forensics  
10 somehow placed Dennis on an "allowance" or set limits on his expenditures, the record  
11 establishes that Anthem Forensics relied on Dennis' claimed expenses (or, in other  
12 words, Dennis himself defined his monthly "allowance" for each expenditure based on  
13 his sworn May 2015 FDF). After allocating or crediting certain categories with the  
14 amount of expenses claimed by Dennis in his May 2015 FDF, Anthem Forensics  
15 allocated the excess amount by category into "amounts not elsewhere classified."  
16 Anthem Forensics also offered that some of the entries could not be determined  
17 without additional information. Thus, having already given credit to Dennis of the  
18 amount he claimed as his monthly expense in his May 2015 FDF, the amounts  
19 reflected in Exhibit 6 to the Anthem Report (and attached hereto as this Court's  
20 Exhibit 2) appear to be the excess amounts for which information is lacking or Dennis  
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22  
23  
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26 <sup>53</sup>Under Note 5 to Exhibit 6, Anthem Forensics gave Dennis the benefit of the doubt.  
27 In this regard, although Anthem Forensics lacked information to determine whether these  
28 expenditures benefitted the martial community, Anthem Forensics ultimately concluded that  
the expenditures *may have* benefitted the community. Therefore, these amounts were not  
included as excess expenditures not elsewhere classified despite the fact that Dennis failed to  
provide an accounting.

1  
2 has failed to otherwise justify. It was Dennis' burden to demonstrate that such  
3 unaccounted expenditures did not constitute waste.<sup>54</sup>

4 After making adjustments to the category totals, the Anthem Report identifies  
5 a total of \$3,611,035.84 in "non-community outflows not elsewhere classified." As  
6 noted above, this total is broken down into specific references in Exhibit 6 to the  
7 Anthem Report. In response thereto, the Teichner Report included the same exhibit  
8 with deletions (represented by a "D" in his Schedule I) for those "expenditures for  
9 assets, investments, loan repayments and other items that should not be assumed by  
10 [Anthem Forensics] to be potential community waste." For ease of reference, Schedule  
11 I to the Teichner Report is also included as part of this Court's Exhibit 2. This Court  
12 finds that sufficient evidence exists to make the following additional downward  
13 adjustments (organized by the corresponding "Reference number" in Exhibit 2):  
14  
15  
16

Reference number	Description/ Category	Adjustment amount	Explanation
7	Auto Related – GMAC (Cadillac)	\$273,000.00	Associated with real property that is subject to division and is unrelated to an automobile (notwithstanding the confusion created at Dennis' deposition); some entries pre-date 2010.
17	Bank Fees: Cash Advantage	\$3,182.97	No <i>prima facie</i> showing that category of expenditures constitutes waste; some entries pre-date 2010.

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26 <sup>54</sup>Dennis also complained that Gabrielle scrutinized "nickel" and "dime" expenditures  
27 that would be impractical to account for. He cited to the discussion before this Court at a prior  
28 hearing (and noted above) about establishing a \$5,000 "baseline" amount for review of Dennis'  
spending. Considering the fact that Dennis abdicated his responsibility to account for his  
waste of community assets, this Court is not inclined to entertain argument about ignoring all  
expenditures below \$5,000 for purposes of determining waste.

RYCE C. BUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
AS VEGAS, NEVADA 89101

Reference number	Description/ Category	Adjustment amount	Explanation
18	Bank Fees: Finance	\$7,337.72	No <i>prima facie</i> showing that category of expenditures constitutes waste; some entries pre-date 2010.
20	Bank Fees: Interest	\$17,669.60	No <i>prima facie</i> showing that category of expenditures constitutes waste; small entry pre-dates 2010.
21	Bank Fees: Loan interest	\$26,989.96	No <i>prima facie</i> showing that category of expenditures constitutes waste.
23	Capital Call – Mutual fund	\$25,000.00	Loss from investment; is not sufficient alone to constitute a compelling reason for an unequal division of assets.
68-74	Loan Payments: Bank of America: \$249,821.56; Chase: \$4,598.06; UBS: \$87,749.66; US Bank: \$22,146.96; Washington Mutual: \$91,961.20; Wells Fargo: \$13,245.25; LOC: \$124,121.04.	\$593,743.73	These loan payments appear to be associated with property that is part of the Marital Balance Sheet. Line of credit was used for investment purposes. These expenditures do not constitute a compelling reason for an unequal division of assets. Also, some entries pre-date 2010.
76	Markdale Corp.	\$7,300.00	Pre-dates 2010.
80	Need Cancelled Check	\$172,435.94	Pre-dates 2010.
95	Property Management	\$8,953.00	These payments are associated with property that is included in the Marital Balance Sheet. Accordingly, these expenditures do not constitute a compelling reason for an unequal division of assets.
TOTAL:		\$1,135,612.92	

This Court finds that the foregoing expenditures do not constitute a sufficiently compelling basis to divided the parties' assets unequally. In addition to these specific references set forth above, various categories of expenditures included expenditures that pre-date 2010. As discussed previously, *for purposes of evaluating amounts not elsewhere*

1  
2 classified, this Court is not persuaded to include expenditures that pre-date 2010.<sup>55</sup>

3 Thus, the following additional adjustments (by reference number) should be included  
4 as part of the amounts not elsewhere classified:

- 5  
6 (26) "CC Payment – Black Card": \$615.25;  
7 (27) "CC Payment – BofA": \$56,133.39;  
8 (29) "CC Payment – CitiCards": \$40,781.95;  
9 (31) "Cellular – AT&T": \$4,771.82 (½ of pre-2010 expenditures consistent with  
adjustment reflected in Exhibit 2);  
10 (33) "Checks written to Cash": \$4,850.00;  
11 (43) "Dues & Subscriptions – Fitness (CA)": \$4,334.00;\*<sup>56</sup>  
12 (51) "Gas/Fuel": \$916.85;\*  
13 (54) "Groceries": \$2,757.21;\*  
14 (56) "Home related": \$1,547.00;  
15 (59) "Home related (CA)": \$12,427.66;  
16 (75) "Lodging": \$28,382.06;  
17 (76) "Meals and entertainment": \$25,213.41;  
18 (79) "Moving expenses": \$3,513.63;  
19 (82) "Payments to individuals": \$4,039.03;\*  
20 (104) "Shopping": \$23,948.66;\*  
21 (114) "Uncategorized": \$8,140.69;\*  
22 (123) "Withdrawals and cash advances": \$90,598.28.\*<sup>57</sup>

23 The foregoing additional adjustments total \$312,971, for a combined  
24 adjustment amount of \$1,448,584. Deducting \$1,448,584 from the total of amounts  
25 not elsewhere classified leaves a remaining total of \$2,162,451 in such expenditures not  
26

27 <sup>55</sup>In part, some of these *unaccounted* pre-2010 expenditures fall into the "nickel and dime"  
category that this Court is not inclined to entertain as part of the waste analysis. Heightened  
scrutiny is more appropriate for such *unaccounted* expenditures beginning in 2010 when the  
marriage was indisputably broken and the parties were permanently separated.

28 <sup>56</sup>Those entries denoted above by an asterisk ("\*") were calculated by determining the  
percentage amount attributed to pre-2010 expenditures in relation to the total amount and  
then multiplied by the "Adjusted" amount. Thus, where an adjustment was already included  
as part of the "Adjusted" amount, the full amount was not credited to avoid duplicating the  
reduction. Instead, the applicable percentage amount was used.

<sup>57</sup>Part of this amount was recaptured by this Court by including \$72,000 as part of the  
cash given to Nadya from March 2008 through February 2010.

1 justified by Dennis. This Court finds sufficient justification in the record to conclude  
2 that the foregoing adjustments are appropriate in the context of the spending from the  
3 marital estate. However, with respect to the remaining \$2,162,451, this Court is  
4 unable to make a similar finding. Specifically, Dennis failed to meet his burden to  
5 show that \$2,162,451 was not "wasted" or that said amount was used for community  
6 purposes. Accordingly, this Court finds that a compelling reason exists to unequally  
7 divide the community assets by attributing the sum of \$2,162,451 as part of Dennis'  
8 division of assets.  
9  
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12 Notably, as part of the Teichner Report, Dennis argued for the elimination of  
13 the following itemized "References" (with the parenthetical description of those items  
14 not discussed above by this Court): 7, 9 (auto-related not elsewhere classified), 23, 57  
15 (home related - art (Wilshire apt.)), 64 (legal fees), 68, 69, 70, 71, 72, 73, 74, 79, 80,  
16 95, 114, and 122 (wire transfer - unknown) for total "eliminations" of \$1,768,251.69  
17 "Before Accounting for Elimination of Business Related and Normal Living Expenses."  
18 Many of the References to which Dennis objected have resulted in further adjustments  
19 from the total as set forth above. For those References that Dennis argued for removal,  
20 but have not been deducted or adjusted by this Court, Dennis failed to satisfy by clear  
21 and convincing evidence his burden to demonstrate that those unaccounted monies did  
22 not constitute waste. Moreover, some of the auto-related expenditures took place after  
23 the issuance of the Joint Preliminary Injunction and Dennis failed to meet his burden  
24 to justify said expenditures. Accordingly, there is a compelling reason to divide the  
25 assets unequally by the resulting amount of \$2,162,451.  
26  
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1  
2 (f) Opportunity Cost of Potential Community Waste

3 Gabrielle argued that she should be compensated for the opportunity cost "of  
4 foregone returns" associated with Dennis' use of community assets and income for  
5 purposes that did not benefit the marital community. Anthem Report 16. Further,  
6 Gabrielle also argued that she should be compensated for lost rental income for real  
7 property in which a family member or Nadya and the children resided. Although the  
8 Anthem Report did not identify a specific dollar amount of reimbursement, the  
9 Anthem Report cited Dennis' deposition testimony that the "targeted rate of return on  
10 his UBS accounts approximated 3.5 to 4.5 percent after taxes." *Id.*  
11

12  
13 This Court is not inclined to either find or conclude that, under the  
14 circumstances of this case, there is a compelling reason to divide the assets unequally  
15 on the basis of "foregone returns" associated with the diversion of community funds  
16 by Dennis. Independent of the speculative nature of evaluating such an opportunity  
17 cost, this Court takes into consideration the precipitous increase in the value of the  
18 marital estate during a period of time in which the marital relationship was irretrievably  
19 broken. Although this finding does not excuse the waste that this Court previously  
20 found Dennis to have committed, the fact that there was no diminution in the value  
21 of the marital estate is relevant to the Court's consideration of this issue raised by  
22 Gabrielle. Moreover, this Court similarly finds that potential lost rental income from  
23 real property in which either Dennis or a family member resided is not a sufficiently  
24 compelling reason for an unequal division of assets in this matter.  
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1  
2 In summary, this Court finds that a compelling reason exists to unequally divide  
3 the assets of the marital community pursuant to NRS 125.150 by attributing to Dennis  
4 the following amounts as part of the division of assets:

5  
6 ☐ Nadya and Dennis/Nadya's Children: \$1,808,112  
7 ☐ Jennifer: \$45,100  
8 ☐ Family Expenditures: \$72,200  
9 ☐ Amounts Not Elsewhere Classified: \$2,162,451

10 TOTAL: \$4,087,863

11 IV. SANCTIONS

12 Gabrielle also seeks sanctions against Dennis for his violation of this Court's  
13 Joint Preliminary Injunction (May 15, 2014) and the terms of the parties' Stipulation  
14 and Order (Aug. 10, 2015). As noted previously, Gabrielle's request for contempt  
15 failed to include a sufficient affidavit from Gabrielle consistent with *Awad v. Wright*,  
16 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v.*  
17 *Rancho Santa Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Nevertheless,  
18 pursuant to EDCR 7.60,<sup>38</sup> this Court may consider sanctions against Dennis for his  
19 conduct.  
20  
21

22  
23 <sup>38</sup>EDCR 7.60 provides, in relevant part, as follows:

24 (b) The court may, after notice and an opportunity to be heard,  
25 impose upon an attorney or a party any and all sanctions which may, under the  
26 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:

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

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

1  
2 With respect to Dennis' alleged violation of the Stipulation and Order (Aug. 10,  
3 2015), the terms thereof fail to provide this Court with an adequate basis to make  
4 findings of contempt (apart from the failure to include an appropriate *Awad* affidavit).  
5 The Stipulation and Order (Aug. 10, 2015) is devoid of any specific deadlines for the  
6 conduct required therein. Further, it appears from the record that the proceeds from  
7 the sale of the yacht have been preserved in the accounts being divided by this Court.  
8

9 This Court's Joint Preliminary Injunction (May 15, 2014) (hereinafter  
10 referenced as the "JPI") provides, in relevant part, as follows:  
11

12 YOU ARE HEREBY PROHIBITED AND RESTRAINED FROM:

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

19 The record reflects that, after the issuance of the JPI, Dennis spent more than  
20 \$10,000 on thirty-seven (37) individual transactions that totaled \$1,486,452. Exhibit  
21 73 (Examples of Outflows Greater than \$10,000 Since May 2014). These expenditures  
22 do not include his purchase of a yacht and his Wilshire residence (which have been  
23 captured in the Marital Balance Sheet attached hereto). These expenditures do not  
24 appear to qualify as the "necessities of life" or to have been made in "the *ordinary*  
25 course of business." Nevertheless, it appears that the amounts listed in Exhibit 73 are  
26 included in either the Anthem Report for purposes of accounting, or are part of the  
27 Marital Balance Sheet. This includes references in Exhibit 73 to categories contained  
28 in Exhibit 6 to the Anthem Report. Although these expenditures have been captured

1  
2 in the Anthem Report and included as part of this Court's analysis of community  
3 waste, each transaction violated the terms of the JPI. There is no wealth exception to  
4 the express terms of the JPI. This Court sanctions Dennis the sum of \$500.00 for each  
5 of the 39 violations itemized in Exhibit 73, for a total of \$19,500. Dennis should pay  
6 to Gabrielle the \$19,500 sanction within thirty (30) days of the entry of this Decree.  
7

8 This Court is not inclined to find that sanctions should be imposed for the  
9 expenditures detailed in Exhibit 72 (Nadya/Children-Related Outflows Since May  
10 2014), or Exhibit 75 (Spreadsheet showing payments to or on behalf of Dennis' Family  
11 Members since May 2014). Again, these expenditures are included in other sections  
12 of the Anthem Report and have been considered by the Court with respect to the issue  
13 of waste. Further, many of the expenditures listed in Exhibit 72 and Exhibit 75 were  
14 for relatively small amounts and were for ongoing living expenses that this Court would  
15 not expect would cease upon the initiation of the divorce. Although these expenditures  
16 are appropriate for consideration in evaluating Gabrielle's claim of waste, this Court  
17 does not find a sufficient basis to impose additional monetary sanctions against  
18 Dennis.  
19  
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21

## 22 V. ALIMONY

### 23 A. CONCLUSIONS OF LAW

24  
25 NRS 125.150 provides that, in granting a divorce, this Court "[m]ay award such  
26 alimony to the wife or to the husband, in a specified principal sum or as specified  
27 periodic payments, as appears just and equitable." NRS 125.150 further adds, in  
28 pertinent part, as follows:

1  
2 5. In granting a divorce, the court may also set apart such  
3 portion of the husband's separate property for the wife's support, the  
4 wife's separate property for the husband's support or the separate  
5 property of either spouse for the support of their children as is deemed  
6 just and equitable.

7 \* \* \* \*

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

- 11 (a) The financial condition of each spouse;  
12 (b) The nature and value of the respective  
13 property of each spouse;  
14 (c) The contribution of each spouse to any  
15 property held by the spouses pursuant to NRS 123.030;  
16 (d) The duration of the marriage;  
17 (e) The income, earning capacity, age and health  
18 of each spouse;  
19 (f) The standard of living during the marriage;  
20 (g) The career before the marriage of the spouse  
21 who would receive the alimony;  
22 (h) The existence of specialized education or  
23 training or the level of marketable skills attained by each  
24 spouse during the marriage;  
25 (i) The contribution of either spouse as  
26 homemaker;  
27 (j) The award of property granted by the court in  
28 the divorce, other than child support and alimony, to the  
29 spouse who would receive the alimony; and  
30 (k) The physical and mental condition of each  
31 party as it relates to the financial condition, health and  
32 ability to work of that spouse.

33 10. In granting a divorce, the court shall consider the need to  
34 grant alimony to a spouse for the purpose of obtaining training or  
35 education relating to a job, career or profession. In addition to any other  
36 factors the court considers relevant in determining whether such alimony  
37 should be granted, the court shall consider:

- 38 (a) Whether the spouse who would pay such  
39 alimony has obtained greater job skills or education during  
40 the marriage; and

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

1  
2 (b) Whether the spouse who would receive such  
3 alimony provided financial support while the other spouse  
4 obtained job skills or education.

5 (Emphasis added).

6 There have been a number of cases from the Nevada Supreme Court over the  
7 years that have discussed various factors to consider when determining the propriety  
8 of an award of spousal support. For the most part, these factors have been codified in  
9 NRS 125.150(9). However, these eleven statutory guidelines provide no guidance as  
10 to the relative weight to be applied to each factor or the measure of balancing these  
11 factors. Further, there is no formula to be applied by this Court in calculating or  
12 determining the propriety of awarding spousal support or the amount thereof. Rather,  
13 this Court weighs and balances the foregoing factors to adjudicate this issue.  
14

15 Scholarly discussion of these statutory guidelines is instructive, specifically  
16 including the Honorable David A. Hardy's *Nevada Alimony: An Important Policy in Need*  
17 *of a Coherent Policy Purpose*, 9 NEV. L. J. 325 (2009). To this end, the statutory factors  
18 support a conclusion that spousal support is not limited to a "need" based  
19 determination. Rather, there are three general categories or theories of support. First,  
20 need based support (looking at need and ability to pay). Second, support that is in the  
21 nature of compensation for economic losses as a result of the marriage and divorce  
22 (which includes support that is based on the subordination of a career by one spouse,  
23 support that is adjunct to property division where the payor spouse has developed a  
24 "career asset," and support that is based on a spouse's reliance on the existence of  
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RYCE C. BUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUDICIAL SERVICES, LAS VEGAS, NEVADA 89101

1  
2 marriage). Finally, support that is intended for welfare avoidance, or to prevent a  
3 spouse from becoming a public charge.

4       The purpose of spousal support is not to equalize post-divorce incomes, but "to  
5 allow the recipient spouse to live as nearly as fairly possible to the station in life  
6 enjoyed before the divorce." *Shydler v. Shydler*, 114 Nev. 192, 198, 954 P.2d 37, 40  
7 (1998). Further, "[a]lthough the amount of community property to be divided  
8 between the parties may be considered in determining alimony," a spouse should not  
9 be required to deplete his/her share of community property for support. *Id.*, 114 Nev.  
10 at 198, 954 P.2d at 40. Further, this Court should not consider the respective "merits"  
11 of the parties in adjudicating the issue of spousal support. *Rodriguez v. Rodriguez*, 116  
12 Nev. 993, 13 P.3d 415 (2000). It is not a "sword to level the wrongdoer," nor is it a  
13 "prize to reward virtue." *Id.* 116 Nev. at 999, 13 P.3d 419. Rather, "Alimony is  
14 financial support paid from one spouse to the other whenever justice and equity require  
15 it." *Id.*

16  
17       Prior to addressing Gabrielle's request for periodic spousal support, this Court  
18 disposes of the issue of rehabilitative support. Pursuant to NRS 125.150(10), this  
19 Court is required to consider whether there is a basis to award rehabilitative alimony.  
20 Based on the record before this Court, there is no basis for an award of rehabilitative  
21 alimony. There are no facts in the record establishing the existence of a plan for  
22 rehabilitation and no evidence establishing viable options for rehabilitation or training.  
23 Indeed, it appears that Gabrielle is satisfied with her existing career and there was no  
24 indication that she desired or needed further training or education. Moreover,  
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1  
2 Gabrielle leaves the marriage with an educational background that is superior to  
3 Dennis. Gabrielle has neither sought nor presented facts that warrant consideration  
4 of rehabilitative support.

5  
6 B. FINDINGS OF FACT

7 Preliminarily, this Court finds that, taking into consideration Gabrielle's income  
8 (both from her employment and the passive income she will earn on the assets she  
9 receives as part of the division of community property), the spousal support considered  
10 by this Court is not need based or for the purpose of welfare avoidance. Nevertheless,  
11 there is a sufficient factual basis for the Court to consider an award of support that is  
12 in the nature of compensation for economic losses as a result of the marriage and  
13 divorce. With respect to the statutory factors to be considered, this Court finds as  
14 follows:  
15  
16

- 17 (1) The financial condition of each spouse; the income, earning  
18 capacity, age and health of each spouse; and the physical and  
19 mental condition of each party as it relates to the financial  
20 condition, health and ability to work of that spouse. NRS  
21 125.150(9)(a), (e) and (k)

22 Although the focus of these statutory factors is the recipient's need and payor's  
23 ability to pay, subsection (e) includes an element of examining the development by the  
24 payor of a career asset and reliance on the part of the recipient on the continuation of  
25 marriage. It is undisputed that both parties are capable of continuing to work and  
26 neither party suffers from any limiting mental or physical condition that inhibits their  
27 respective ability to earn income. Although Dennis referenced an upcoming hip  
28

HYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUVENILE SERVICES, NEVADA 89101



1 surgery, there is no evidence indicating that he will be unable to continue his  
2 employment in the future. Gabrielle is 58 years of age and Dennis is 57 years of age.

3  
4 In evaluating the financial condition of each spouse, this Court considers and  
5 defines the income of both Gabrielle and Dennis to evaluate their income and earning  
6 capacity. With respect to income earned by the parties during the marriage, the  
7 increase in Dennis' annual income has been dramatic. For example, in 2003, the  
8 parties reported \$826,179 in combined total income/adjusted gross income (with  
9 \$826,902 in "wages, salaries, tips").<sup>59</sup> Exhibit 16. From \$826,179 in income in 2003,  
10 their combined income thereafter is summarized as follows:  
11  
12

13

Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2004	\$821,971	\$819,175	15
2005	\$2,702,010	\$2,693,810	14
2006	\$825,618	\$793,804	13
2007	\$1,007,982	\$993,828	12
2008	\$1,062,424	\$1,066,662	11
2009	\$1,659,925	\$1,667,831	10
2010	\$2,484,867	\$2,485,526	9
2011	\$15,485,110	\$15,512,261	8
2012	\$21,535,200	\$21,401,381	7
2013	\$7,746,799	\$7,248,488	6

24

25  
26 <sup>59</sup>It appears that Gabrielle's portion of the parties' combined income was a very small  
27 percentage, generally less than five percent (5%). As a "Section 16" employee, Dennis'  
28 compensation is reported on a 10(k) form, which includes any transactions associated with  
stocks or stock options. Exhibits 91 through 98. Dennis' perquisites include private or  
personal "plane" hours and some health care contributions. Also, costs associated with his  
business travel generally are covered by the company up to a certain "good sense" point.

Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2014	\$14,976,489	\$14,459,056	5
2015 <sup>60</sup>		\$10,132,746.52	JJJJ

The record regarding the parties' 2015 income is incomplete and unclear. In this regard, Dennis' 2015 bonus was to be determined in March 2016 (after the trial in this matter). According to Dennis, his projected income for the calendar year 2016 will be a base salary of \$700,000 to \$800,000. He will learn of his 2016 bonus in March of 2017.

As seen above, the parties' average annual adjusted gross income for the years 2011 through 2014 is \$14,935,899.50. Including 2010 as part of the analysis, the parties' average annual adjusted gross income over the five years (2010 through 2014) is \$12,445,693. Including Dennis' 2015 W-2 income, the average annual income for the five years from 2011 through 2015 is \$13,975,268.90. Dennis testified that his average income from 2011 through 2015 was \$13,000,000.

It is undisputed that Dennis' income historically has dwarfed Gabrielle's income throughout their marriage. It also is undisputed that Gabrielle's career was secondary to Dennis' career pursuits as evidenced by the parties' multiple relocations throughout their marriage. The parties agreed that it was more beneficial to follow Dennis' career. Even so, it does not appear that Gabrielle's career necessarily suffered or that she was ever precluded from pursuing employment.

<sup>60</sup>The 2015 income information is limited to Dennis' 2015 W-2 Wage and Tax Statement from Renal Healthcare, Inc. Exhibit JJJJ. Therein, Dennis' reported 2015 "Medicare" wages of \$10,132,746.52, with income taxes withheld of \$3,798,481.09.

1  
2 Gabrielle has worked as a nurse manager, nurse recruiter and a clinical nurse.  
3 Although her Certified Legal Nurse Consultant credential lapsed in approximately  
4 2012, she has worked at Dignity Health for approximately ten years. She works 24  
5 hours per week (or 48 hours over a two-week pay period). Throughout their marriage,  
6 there was not an expectation that Gabrielle would work more than her present part-  
7 time employment. Gabrielle enjoys her current employment and, during the marriage,  
8 Dennis encouraged Gabrielle to remain with Dignity Health.<sup>61</sup> Gabrielle has not  
9 applied for any different employment since 2004. Gabrielle defined her income in her  
10 2016 FDF, wherein she represented that her average gross monthly income was  
11 \$4,624.30. Gabrielle's 2016 FDF. After deductions, her net monthly income was  
12 \$3,800. *Id.*

13  
14  
15  
16 In contrast with Gabrielle's income, defining Dennis' income for support  
17 purposes is complicated. A comparison of his various FDFs filed with the Court  
18 illustrates the wide range of income reported by Dennis. For example, Dennis  
19 represented average gross monthly income of \$66,666.66 in his February 2015 FDF.  
20 His reported average gross monthly income increased to \$600,310.40 in his May  
21 2015 FDF. Finally, Dennis represented average gross monthly income of \$61,538.48  
22 in his February 2016 FDF. Dennis' income and benefits of employment with DaVita  
23  
24  
25  
26  
27

28  
<sup>61</sup>During the marriage, there was some consideration of Gabrielle attending law school  
(which went only so far as Gabrielle purchasing an LSAT study guide). Even had she done so,  
the "success" of her legal career would be speculative.

1  
2 is summarized in the annual Proxy Statements he received from the United States  
3 Securities and Exchange Commission, which provide the following detailed summary:<sup>62</sup>

4

Year	Salary	Bonus	Stock Awards	Options Awards	Non-Equity Incentive Plan Compensation	All Other Compensation	Total
2008	472,414	150,000		2,353,580	750,000	11,109	3,737,103
2009	628,855	250,000		4,230,240	950,000	772	6,059,867
2010	727,075	118,000	2,377,500	2,364,780	1,500,000	17,095	7,104,450
2011	800,010	118,000		6,028,575	1,750,000	107,383	8,803,968
2012	800,004	118,000	4,036,057	1,358,364	1,400,000	45,877	7,758,302
2013	800,004			2,970,770	1,100,000	90,042	4,960,812
2014	800,000	200,000	667,422	1,860,796	6,142,500	104,792	9,775,510

12

13 Dennis' base salary has remained relatively constant from 2011 through 2014.  
14 His additional income is attributable to bonus income, stock awards, option awards,  
15 and other incentive awards. This additional income is determined by and at the  
16 discretion of the DaVita Compensation Committee and is not awarded until March  
17 of the following year. Also, there appear to be fluctuations in awards from year-to-  
18 year. Dennis testified that the "days" of earning significant incentive based income  
19 "are over."  
20

21  
22 Upon review of the record, this Court recognizes the fluctuating nature of  
23 Dennis' incentive compensation awards in contrast with the *relatively* constant and  
24 consistent base salary and bonus income he has received for more than five years.<sup>63</sup>  
25

26  
27 <sup>62</sup>Not reflected in the compensation summary above is Dennis' flight benefits with  
28 DaVita. Dennis' allocation of flight hours as one of his perquisites of employment ranged from  
zero in 2009 to a high of \$106,611 in 2011. Exhibits 93 and 95.

<sup>63</sup>From 2008 through 2014, Dennis received bonus income totaling \$954,000, for an  
average annual bonus of \$136,000. However, excluding 2013 (which was the only year in

1  
2 Moreover, from 2003 through 2009, this Court notes that the parties' combined  
3 income from "wages, salaries, tips" totaled \$8,861,289, for an annual average  
4 combined income of \$1,265,898.43. This Court also takes into consideration the fact  
5 that the highest income earned by Dennis came at a time that the marital relationship  
6 was broken and the parties had permanently separated. Without ascribing credit or  
7 blame, the delay in the parties divorcing has resulted in significant growth in the size  
8 of the overall marital estate. Although this Court does not accept Dennis' hypothetical  
9 proposition that the marital estate to be divided in 2010 would have been \$4 million  
10 had he prosecuted his Complaint for Divorce (Mar. 10, 2010), this Court does accept  
11 the argument that the amount Gabrielle will receive as part of the property division has  
12 increased significantly during the five plus years that the parties have been  
13 permanently separated.  
14

15  
16  
17 Recognizing that this is not a need based spousal support case, this Court  
18 similarly (as with Dennis' incentive compensation income) discounts the passive  
19 income that Gabrielle will earn from the property that she will receive as part of the  
20 property division.<sup>64</sup> Instead, this Court focuses on Dennis' base salary plus his average  
21 bonus income received from 2008 through 2012, and 2014 and Gabrielle's income  
22 from her employment. Thus, this Court finds that Dennis' average gross monthly  
23

24  
25 which a "bonus" was not reported pursuant to SEC filings), the annual average bonus was  
26 \$159,000.

27 <sup>64</sup>Unlike *Shydler, supra*, this is not a situation in which Gabrielle will need to deplete or  
28 rely on the principle amounts of her property award in the divorce for her support. Rather,  
Dennis testified that Gabrielle could earn at least four percent (4%) on the liquid amounts she  
will receive as part of this divorce. Gabrielle did not challenge Dennis' testimony or suggest  
any lower rate of return.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q.  
LAS VEGAS, NEVADA 89101

1  
2 income for purposes of support is \$80,000, with average net monthly income of  
3 \$58,000 (after deducting federal income taxes and social security deductions). The  
4 resulting difference in the parties' average monthly net incomes is \$54,200.

5  
6 (2) The nature and value of the respective property of each  
7 spouse and the award of property in the divorce to the spouse  
8 who would receive alimony. NRS 125.150(9)(b) and (j)

9 Dennis proposes that he receive the majority of the non-liquid assets as part of  
10 the division of assets. This includes: (1) the residence in which Nadya and the  
11 children reside (the Oak Pass property); (2) the residence in which Dennis' parents  
12 reside (San Vicente property); and (3) the residence in which Dennis' brother's family  
13 reside (Canon Condo). Based on such a division, Dennis argued that Gabrielle would  
14 leave the marriage with approximately \$18,000,000 in cash and \$2,000,000 in real  
15 estate. Dennis added that Gabrielle should be able to earn a reasonable rate of return  
16 of at least 4%. As such, Dennis projected that Gabrielle could earn between \$500,000  
17 and \$800,000 in passive income if Gabrielle invests the liquid assets with a  
18 conventional investment house (or even with a bank).<sup>65</sup>

19  
20  
21 According to Gabrielle's FDFs, she spends between \$180,000 and \$240,000 per  
22 year. Her 2015 FDF (Exhibit XX) shows total monthly expenses of \$15,255 per  
23 month, or \$183,060 annually. Gabrielle acknowledged, however, that her expenses  
24 would likely be reduced slightly after the Lake Las Vegas residence was sold. Thus,  
25

26  
27  
28 <sup>65</sup>In support of this argument, Dennis cites to the parties' 2014 U.S. Individual Income  
Tax Return wherein the parties reported \$133,666 in interest income, \$60,099 in tax-exempt  
interest income, \$284,303 in ordinary dividends, and \$96,223 in qualified dividends. Exhibit  
5.

1  
2 Gabrielle does not "need" support to meet her expenses. Nevertheless, comparing the  
3 total income each party will earn based on the history of their earnings during the past  
4 five years (combined with the passive income Gabrielle likely will earn), the record  
5 supports a finding that Dennis will continue to earn more income annually than  
6 Gabrielle.  
7

8 (3) The contribution of each spouse to any property held by the  
9 spouses pursuant to NRS 123.030. NRS 125.150(9)(c)

10 This factor is not applicable in this case.

11 (4) The duration of the parties' marriage. NRS 125.150(9)(d)

12  
13 The parties married on July 20, 1991. Thus, they have been married for nearly  
14 25 years, which qualifies as a long-term marriage. As a result, Gabrielle has relied on  
15 the continued existence of their marriage for her support. However, it is not lost on  
16 this Court that the parties have not shared a harmonious marital relationship since  
17 approximately 2004. By no later than 2010, the parties were permanently separated.  
18 Further, as discussed throughout this Decree, this Court has determined that their  
19 marriage was irretrievably broken in 2004. Finally, this divorce action was initiated  
20 in December 2013. At that time, the parties had been married for 22 years.  
21

22  
23 (5) Standard of living during the marriage. NRS 125.150(9)(f)

24 The parties' standard of living is defined by the historical earnings of the parties  
25 previously discussed. Again, although not need based, Gabrielle relied on the existence  
26 of the parties' marriage to maintain the standard of living achieved as a result of  
27 Dennis' income capacity. Without objection, Gabrielle followed Dennis' career  
28

1  
2 pursuits, which will result in Gabrielle leaving this marriage with more than \$20  
3 million in assets.

4 (6) The career before the marriage of the spouse receiving  
5 alimony. NRS 125.150(9)(g)

6 Both Gabrielle and Dennis had established a degree of success in their respective  
7 careers before their marriage. Although the parties followed Dennis' career throughout  
8 their marriage, it does not appear that Gabrielle's career materially suffered as a result  
9 of this mutual decision, or that she would be earning significantly more based on career  
10 subordination during the marriage.  
11

12 (7) The existence of specialized education or training or level of  
13 marketable skills attained by each spouse during marriage.  
14 NRS 125.150(9)(h)

15 Although Dennis did not receive specialized education during the marriage, his  
16 career experiences laid the foundation for his role and position that he now enjoys at  
17 DaVita. Indeed, he acknowledged that his employment experience played a key role  
18 in "getting me to DaVita," and that his ability to remain with DaVita was something  
19 he "earned" through hard work and "getting results." At the same time, though to a  
20 lesser degree, Gabrielle remained employed throughout most of their marriage and  
21 benefitted from the job training she experienced at various places of employment and  
22 in various capacities.  
23

24 (8) The contribution of either spouse as a homemaker. NRS  
25 125.150(9)(i)

26 This factor includes elements of career subordination, but it is not of significant  
27 import in this matter. Gabrielle testified that, as between the parties, she was  
28



1  
2 primarily responsible for care-taking duties of their various marital homes. Although  
3 the parties routinely employed house-cleaners, Gabrielle would cook and care for their  
4 home. However, this Court does not find that Gabrielle served as a homemaker in a  
5 traditional sense. At no time did it appear that she avoided or terminated employment  
6 for the purpose of taking care of the parties' home. Although Gabrielle's Brief cites  
7 multiple cases discussing the significance of the career sacrifices of homemakers, many  
8 of the citations involved full-time homemakers that remained at home to manage the  
9 home and raise children. Such is not the case in this matter.  
10  
11

12         Weighing and balancing the foregoing factors, this Court finds that Dennis  
13 should pay spousal support to Gabrielle in the sum of \$18,000 per month, for a period  
14 of 108 months, for a total of \$1,944,000. Considering the length of the parties'  
15 separation, and recognizing that the support is not need based, this Court further  
16 concludes and finds that the support should be paid in a specified or lump sum  
17 amount so as to disentangle the parties. NRS 125.150(1)(a) and (5). Accordingly,  
18 applying a 4% discount rate (the rate of return commonly referenced in the record) to  
19 the periodic monthly sum of \$18,000 per month for a period of 108 months, results  
20 in a present value lump sum amount of \$1,630,292. This amount should be  
21 effectuated by awarding Gabrielle the sum of \$1,630,292 from the UBS Resource  
22 Management Account (account 12745) awarded to Dennis.  
23  
24  
25

26         Based on the foregoing Findings of Fact, and Conclusions of Law, and good  
27 cause appearing therefor,  
28

RYCE G. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. 0  
LAS VEGAS, NEVADA 89101

1  
2 It is hereby ORDERED, ADJUDGED, and DECREED that an absolute  
3 DECREE OF DIVORCE is hereby GRANTED and the bonds of matrimony are hereby  
4 DISSOLVED and the parties are returned to the status of single, unmarried  
5 individuals, with Plaintiff henceforth known as GABRIELLE ROSE CIOFFI.

6  
7 It is further ORDERED, ADJUDGED and DECREED that the assets and debts  
8 are divided pursuant to the Marital Balance Sheet attached hereto as Exhibit 1. In  
9 this regard, it is further ORDERED that the following assets are confirmed to Gabrielle  
10 as her sole and separate property:  
11

12 (1) the residence and real property located at 21 Augusta Canyon Way, Las  
13 Vegas, Nevada;

14 (2) the sum of \$186,030 from the net sales proceeds realized from the sale  
15 of the Lake Las Vegas residence (plus or minus one-half (1/2) of any  
16 amount in excess of or below net sales proceeds of \$570,502);

17  
18 (3) the following bank and financial accounts:

19 (a) the Merrill Lynch/Bank of America checking account (ending  
20 0129); and

21  
22 (b) one-half of the Merrill Lynch/Bank of America joint checking  
23 account (ending 6446);

24  
25 (4) the following investments:

26 (a) the UBS Strategic Advisor account (no. 12743);

27 (b) the UBS Private Wealth Solutions account (no. 13134);

28 (c) the UBS Resource Management Account (account 21076);

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. 2  
LAS VEGAS, NEVADA 89101

- 1  
2 (d) the UBS Resource Management Account (account 20329);  
3 (e) the Merrill Lynch CMA account (no. 10637); and  
4 (f) the Merrill Lynch CMA account (10093);  
5  
6 (5) one-half (½) of the fractional community property interest in any  
7 incentive awards granted or awarded to Dennis associated with his  
8 employment prior to February 26, 2016, calculated based on the total  
9 time between the award or grant of the asset/award and the date on  
10 which said asset/award vests or matures, with the Court retaining  
11 jurisdiction to "wait and see" whether post-divorce performance  
12 conditions should be considered as part of the division;  
13  
14 (6) one-half of the net sales proceeds realized from the sale of the 2015  
15 Ferrari;  
16  
17 (7) the golf cart;  
18  
19 (8) the following retirement accounts:  
20 (a) the Fidelity Dignity Health retirement account;  
21 (b) the sum of \$289,409 from the DaVita Executive retirement plan;  
22 (c) the Merrill Lynch IRA (11040);  
23 (d) one-half of the Teleflex defined benefit pension plan, with this  
24 Court retaining jurisdiction to enter a qualified order to effectuate  
25 the division thereof;  
26  
27 (9) one-half (½) of all credit card/travel reward points accumulated during  
28 the parties' marriage; and

1  
2 (10) all of Gabrielle's furnishings, jewelry, clothing, personal belongings and  
3 effects.

4 It is further ORDERED that the following assets are confirmed to Dennis as his  
5 sole and separate property:  
6

7 (1) the following real properties:

8 (a) the sum of \$384,472 from the net sales proceeds realized from the  
9 sale of the Lake Las Vegas residence (plus or minus one-half (1/2)  
10 of any amount in excess of or below net sales proceeds of  
11 \$570,502);

12 (b) the Oak Pass property;

13 (c) the San Vicente property;

14 (d) the Canon Condo;

15 (e) the residence and real property located at 10776 Wilshire  
16 Boulevard; and

17 (f) the nanny quarters located at 10776 Wilshire Boulevard;

18  
19 (2) the following bank and financial accounts:  
20

21 (a) one-half of the Merrill Lynch/Bank of America joint checking  
22 account (ending 6446);  
23

24 (b) the Wells Fargo checking account (ending 5397);

25 (c) the Wells Fargo checking account (ending 8870); and

26 (d) the Wells Fargo savings account (ending 6253);  
27  
28

1  
2 (3) the following investments:

3 (a) the UBS Resource Management Account (account 12745);

4 (b) the UBS Resource Management Account (account 18575);

5 (c) the NEA investment;

6 (d) the Radiology Partners investment;

7 (e) the iChill investment;

8 (f) any interest in the Pray for Ukraine/Winter movie; and

9 (g) any interest in the Thomasina movie;

10  
11  
12 (4) Dennis' interest in any incentive awards through his employment with  
13 DaVita, less Gabrielle's one-half ( $\frac{1}{2}$ ) interest in the fractional community  
14 property percentage in any such incentive awards granted or awarded to  
15 Dennis associated with his employment prior to February 26, 2016,  
16 calculated based on the total time between the award or grant of the  
17 asset/award and the date on which said asset/award vests or matures,  
18 with the Court retaining jurisdiction to "wait and see" whether post-  
19 divorce performance conditions should be considered as part of the  
20 division;  
21

22  
23 (5) the following automobiles:

24 (a) the 2015 Bentley 12 cyl.;

25 (d) the 2015 Bentley 8 cyl.; and

26 (c) one-half of the net sales proceeds realized from the sale of the  
27 2015 Ferrari;  
28

- 1  
2 (6) receivables due and owing from Kim Matthews, Bernie Kogod, Mitchell  
3 Kogod, and Sheldon Kogod;  
4  
5 (7) the following retirement accounts:  
6 (a) the UBS Rollover IRA (46);  
7 (b) the sum of \$13,427 from the DaVita Executive retirement plan;  
8 (c) the Chase Cigna Health Savings account;  
9 (d) one-half of the Teleflex defined benefit pension plan, with this  
10 Court retaining jurisdiction to enter a qualified order to effectuate  
11 the division thereof; and  
12  
13 (e) the Voya DaVita retirement account;  
14  
15 (8) the Principal life insurance policy;  
16  
17 (9) the sapphire ring;  
18  
19 (10) one-half (1/2) of all credit card/travel reward points accumulated during  
20 the parties' marriage; and  
21  
22 (11) all of Dennis' furnishings, jewelry, clothing, personal belongings and  
23 effects.

24 It is further ORDERED that Gabrielle has the option of receiving as her assets  
25 the 2015 Bentley (12 cyl.) and the 2015 Bentley (8 cyl.) at the corresponding values  
26 she placed on the vehicles. It is further ORDERED that Gabrielle must make her  
27 election to receive these vehicles within 14 days of the entry of this Decree. It is  
28 further ORDERED that, if Gabrielle exercises this option, the Marital Balance Sheet

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUDICIAL SERVICES, NEVADA 89101

1 shall be modified to insert the corresponding values in Gabrielle's column of assets,  
2 with the totals recalculated to effectuate an equal division  
3

4 It is further ORDERED that Dennis shall assume, pay, and hold Gabrielle  
5 harmless from the outstanding amount owed on the UBS line of credit (which is  
6 treated as a community debt).  
7

8 It is further ORDERED that Gabrielle shall assume, pay and hold Dennis  
9 harmless from the following debts as her sole and separate responsibility:  
10

- 11 (1) the amount owed to Banana Republic (account ending 4713);
- 12 (2) the amount owed to Discover (account ending 5161);
- 13 (3) the amount owed to Merrill Lynch AMEX (account ending 9677);
- 14 (4) the amount owed to Kohl's (account ending 557);
- 15 (5) the amount owed to Nordstrom (account ending 992);
- 16 (6) the amount owed to TJX Rewards (account ending 6951);
- 17 (7) the amount owed to LoveLoft Mastercard (account ending 5363) and
- 18 (8) the amount owed to Saks (account ending 688).

19 It is further ORDERED that Dennis shall assume, pay and hold Gabrielle  
20 harmless from the following debts as his sole and separate responsibility:  
21

- 22 (1) the amount owed to American Express Centurion (account ending 3005);
- 23 (2) the amount owed to American Express Optima (account ending 2003);
- 24 (3) the amount owed to American Express Platinum (account ending 9008);
- 25 (4) the amount owed to Mastercard Black Card (account ending 1588); and
- 26 (5) the amount owed to Wells Fargo Visa (account ending 1032).

27  
28  
RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
AS VEGAS, NEVADA 89101

1  
2 It is further ORDERED that the parties shall equally share the costs associated  
3 with the preparation of any Qualified Domestic Relations Order(s) necessary to  
4 effectuate the division of retirement accounts set forth herein.

5  
6 It is further ORDERED that, as part of the division of assets, the sum and  
7 amount of \$4,087,863 is attributed as an asset to Dennis in the Court's Exhibit 1.

8 It is further ORDERED that Gabrielle is awarded the sum and amount of  
9 \$1,630,292 as a specified principal sum as and for spousal support, with said  
10 \$1,630,292 paid from the UBS Resource Management Account (account 12745).

11  
12 It is further ORDERED that Dennis shall pay to Gabrielle the sum of \$19,500  
13 within thirty (30) days of the entry of this Decree as and for sanctions associated with  
14 his violation of the JPI.

15  
16 DATED this 22<sup>nd</sup> day of August, 2016.


17  
18   
19 BRYCE C. DUCKWORTH  
20 DISTRICT COURT JUDGE  
21 DEPARTMENT Q  
22  
23  
24  
25  
26  
27  
28



Exhibit 1

**Cioffi-Kogod v. Kogod**  
**Marital Balance Sheet**

ASSETS	Value	Debt	Net Value	Property Value				NOTES
				Community		Separate		
				Dennis	Gabrielle	Dennis	Gabrielle	
<b>CASH/BANK ACCOUNTS</b>								
1 Bank of America Checking (129)	\$65,200	\$0	\$65,200		\$65,200			Exhibit 141
2 Bank of America Checking (6446)	\$18,356	\$0	\$18,356	\$9,178	\$9,178			Exhibit 142
3 Wells Fargo Checking (5397)	\$10,192	\$0	\$10,192	\$10,192				Exhibit MMMMM
4 Wells Fargo Checking (8870)	\$429	\$0	\$429	\$429				Exhibit NNNNN
5 Wells Fargo Savings (6293)	\$496	\$0	\$496	\$496				Exhibit MMMMM
6 Blocked account (Yacht)								Placed in UBS 45 per Anthem Report
Subtotal	\$94,673	\$0	\$94,673	\$20,295	\$74,378	\$0	\$0	
<b>INVESTMENTS</b>								
7 UBS Strategic Advisor (12743)	\$6,033,694	\$0	\$6,033,694		\$6,033,694			Exhibit JJJJJ
8 UBS Resource Mgt. Account (12745)	\$4,180,085	\$0	\$4,180,085	\$4,180,085				Exhibit KKKKK
9 UBS Private Wealth Solutions(13134)	\$2,252,231	\$0	\$2,252,231		\$2,252,231			Exhibit LLLLL
10 UBS Resource Mgt. Account (21076)	\$9,203,992	\$0	\$9,203,992		\$9,203,992			Exhibit IIIII
11 UBS Resource Mgt. Account (18575)	\$95,056	\$0	\$95,056	\$95,056				Exhibit FFFFF
12 UBS Resource Mgt. Account (20329)	\$1,232,061	\$0	\$1,232,061				\$1,232,061	Exhibit 144; Stip. & Order (8/10/2018)
13 Merrill Lynch CMA (10837)	\$496,802	\$0	\$496,802		\$496,802			Exhibit 143
14 Merrill Lynch CMA (10093)	\$282,025	\$0	\$282,025		\$282,025			Exhibit 143
Subtotal	\$23,775,946	\$0	\$23,775,946	\$4,275,141	\$18,268,744	\$0	\$1,232,061	
<b>BUSINESS INTERESTS</b>								
15 NEA Investment	\$979,388	\$0	\$979,388	\$979,388				Dennis & Gabrielle's Briefs
16 Radiology Partners	\$150,000	\$0	\$150,000	\$150,000				Anthem Report 17
17 Ichill	\$150,000	\$0	\$150,000	\$150,000				Dennis & Gabrielle's Briefs
18 Pray for Ukraine/Winter Movie	\$81,000	\$0	\$81,000	\$81,000				Dennis & Gabrielle's Briefs
19 Thomasina Movie	\$100,000	\$0	\$100,000	\$100,000				Dennis & Gabrielle's Briefs
Subtotal	\$1,460,388	\$0	\$1,460,388	\$1,460,388	\$0	\$0	\$0	
<b>RECEIVABLES</b>								
20 Business Loan (Kim Matthews)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
21 Personal loan (Bernie Kogod)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
22 Business loan (Mitchell Kogod)	\$178,000	\$0	\$178,000	\$178,000				Dennis & Gabrielle's Briefs
23 Personal loan (Sheldon Kogod)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
Subtotal	\$253,000	\$0	\$253,000	\$253,000	\$0	\$0	\$0	

				Property Value				
			Net	Community		Separate		
ASSETS	Value	Debt	Value	Dennis	Gabrielle	Dennis	Gabrielle	NOTES
REAL PROPERTY								
24	28 Via Mira Monte, Henderson	\$1,400,000	\$829,498	\$570,502	\$384,472	\$186,030		To be sold w/ proceeds divided
25	9716 Oak Pass Road, Beverly Hills	\$6,300,000	\$0	\$6,300,000	\$6,300,000			See Decree
26	321 So. San Vicente Condo	\$680,000	\$0	\$680,000	\$680,000			Stipulated value; net proceeds
27	434 So. Canon Condo	\$654,001	\$0	\$654,001	\$654,001			See 5/4/2018 hearing; Ex. WWWWW
28	10776 Wilshire Blvd.	\$3,615,061	\$0	\$3,615,061		\$3,615,061		See Stipulation and Order (8/10/2016)
29	10776 Wilshire Blvd. (nanny)	\$332,216	\$0	\$332,216	\$332,216			Closing Briefs; not ref. in Stip.
30	21 Augusta Canyon Way	\$2,375,000	\$0	\$2,375,000			\$2,375,000	See Stipulation and Order (8/10/2018)
	Subtotal	\$15,356,278	\$829,498	\$14,526,780	\$8,350,689	\$186,030	\$3,615,061	\$2,375,000

<b>AUTOS &amp; RECREATIONAL VEHICLES</b>								
31 2015 Bentley 12 cyl	\$255,000	\$0	\$255,000	\$255,000				
32 2015 Bentley 8 cyl. (Nadya's)	\$205,000	\$0	\$205,000	\$205,000				
33 2015 Ferrari 458	\$276,675	\$0	\$276,675	\$138,337	\$138,337			Sold & proceeds divided; Ex. CCCCCC
Subtotal	\$736,675	\$0	\$736,675	\$598,337	\$138,337	\$0	\$0	

<b>PERSONAL PROPERTY</b>								
34 Furniture (Dennis)			\$0					
35 Furniture (Gabby)			\$0					
36 Storage Unit			\$0					
37 Sapphire Ring	\$14,000	\$0	\$14,000	\$14,000				
38 Frequent Flier Miles			\$0					Divide equally
39 Rewards Points			\$0					Divide equally
Subtotal	\$14,000	\$0	\$14,000	\$14,000	\$0	\$0	\$0	

<b>LIFE INSURANCE (Cash Value)</b>								
40 Principal	\$20,500	\$0	\$20,500	\$20,500				Exhibit XXXXX
Subtotal	\$20,500	\$0	\$20,500	\$20,500	\$0	\$0	\$0	

ASSETS		Property Value							NOTES
		Value	Debt	Net Value	Community		Separate		
					Dennis	Gabrielle	Dennis	Gabrielle	
RETIREMENT ACCOUNTS									
41	DeVita Mullen TBG	\$302,836	\$0	\$302,836	\$13,427	\$289,409			Exhibit ZZZZZ
42	Teleflex Pension (\$995/month)								Defined benefit plan; divide equally
43	Fidelity Dignity Health	\$69,693	\$0	\$69,693		\$69,693			See Closing Briefs
44	Chase Cigna Health Savings	\$1,882	\$0	\$1,882	\$1,882				Exhibit AAAAAA
45	Merrill Lynch IRA (11040)	\$156,476	\$0	\$156,476		\$156,476			Exhibit 143
46	UBS Rollover IRA (46)	\$113,296	\$0	\$113,296	\$113,296				Exhibit DDDDD
47	Voya DeVita Retirement Savings	\$386,973	\$0	\$386,973	\$386,973				Exhibit YYYYY
Subtotal		\$1,031,156	\$0	\$1,031,156	\$615,578	\$515,578	\$0	\$0	
DISSIPATION									
48	Dennis	\$4,087,863	\$0	\$4,087,863	\$4,087,863				See Decree
Subtotal		\$4,087,863	\$0	\$4,087,863	\$4,087,863	\$0	\$0	\$0	
TOTAL ASSETS		\$48,830,479	\$829,408	\$46,000,981	\$19,595,791	\$19,183,067	\$3,815,081	\$3,807,061	

ITEM	LIABILITIES	Debt Value							NOTES
		Value	Debt	Net Value	Community		Separate		
					Dennis	Gabrielle	Dennis	Gabrielle	
	<b>LONG TERM DEBT</b>								
48	LIBS Line of Credit (27)		\$412,723		\$412,723				Exhibit AAAAA
	Subtotal		\$412,723		\$412,723	\$0	\$0	\$0	

	<b>OTHER LIABILITIES</b>								
50	Banana Republic Visa (4713)		\$308					\$308	Exhibit 133
51	Discover (5161)		\$2,435					\$2,435	Exhibit 134
52	Kohl's (557)		\$0					\$0	Exhibit 136
53	LoveLoft Mastercard (5363)		\$29					\$29	Exhibit 132
54	Merrill Lynch AMEX (9677)		\$392					\$392	Exhibit 138
55	Nordstrom (992)		\$319					\$319	Exhibit 139
56	Nieman Marcus		\$0					\$0	
57	AMEX Centurion (3005)		\$10,871				\$10,871		Exhibit SSSSS
58	AMEX Optima (2003)		\$18,425				\$18,425		Exhibit UUUUU
59	AMEX Platinum (9008)		\$555				\$555		Exhibit QQQQQ
60	Mastercard Black Card (1588)		\$20,194				\$20,194		Exhibit WWWWWW
61	Wells Fargo VISA (1032)		\$15,361				\$15,361		Exhibit PPPPP
63	Saks (688)		\$289					\$289	Gabrielle's Brief
64	TJX Rewards (6951)		\$620					\$620	Gabrielle's Brief
	Subtotal		\$69,798		\$0	\$0	\$65,406	\$4,392	

<b>TOTAL LIABILITIES</b>	\$482,521	\$412,723	\$0	\$65,406	\$4,392
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<b>NET EQUITY</b>	\$19,183,088	\$19,183,087	\$3,549,655	\$3,602,669
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<b>EQUALIZING AMOUNT</b>	\$1
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## Exhibit 2

APPENDIX OF POTENTIAL CONSUMERS WHOSE NAMES ARE LISTED IN THE  
REGISTRY OF THE SECURITIES AND EXCHANGE COMMISSION

Ref.	Company Name	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	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Report 4. Keyed  
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ASSESSMENTS OF POTENTIAL COMMUNITY WASTE REDUCTION USE CLAIMED  
 (Please refer to Appendix B, 2013 report)

Page 1 of 2

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Not Detailed Elsewhere Expenses With Exclusions Other Than for  
 Amounts for Unidentified Expenses Related and Personal Expenses

Page 1

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	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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**Estadística**

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Task Force on AIDS Report  
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Not Before Accounting for Elimination of  
Business Related and Normal Living Expenses

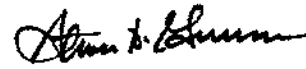
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 (b)(7)(D), (b)(7)(F) 10/23/2013

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Page 3 of 3

Exhibit D.014

08939



CLERK OF THE COURT

1 NEOJ  
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3

4 DISTRICT COURT

5 CLARK COUNTY, NEVADA

6 GABRIELLE ROSE CIOFFI-KOGOD, )  
7 )

8 Plaintiff, )

9 v. )

CASE NO. D-13-489442-D

DEPT NO. Q

10 DENNIS L. KOGOD, )  
11 )

12 Defendant. )  
13

14 NOTICE OF ENTRY OF  
15 FINDINGS OF FACT, CONCLUSIONS  
16 OF LAW AND DECREE OF DIVORCE

17 TO: ALL PARTIES AND/OR THEIR ATTORNEYS

18 Please take notice that a Findings of Fact, Conclusions of Law and Decree of  
19 Divorce has been entered in the above-entitled matter, a copy of which is attached  
20 hereto. I hereby certify that on the above file stamped date, I caused a copy of this  
21 Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce  
22 to be:

23 ☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the  
24 Clerk's Office of, the following attorneys:

25 Radford Smith, Esq.

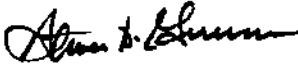
26 Daniel Marks, Esq.  
27

28 /s/ Kimberly Weiss

Kimberly Weiss  
Judicial Executive Assistant  
Department Q

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
AS VEGAS, NEVADA 89101



CLERK OF THE COURT

1 EXPT

2 RADFORD J. SMITH, CHARTERED

3 RADFORD J. SMITH, ESQ.

4 Nevada State Bar No. 002791

5 GARIMA VARSHNEY, ESQ.

6 Nevada State 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 [jsmith@radfordsmith.com](mailto:jsmith@radfordsmith.com)

12 Attorneys for Plaintiff

DISTRICT COURT  
CLARK COUNTY, NEVADA

13 GABRIELLE CIOFFI - KOGOD,

14 Plaintiff,

15 v.

16 DENNIS KOGOD,

17 Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

**EX PARTE REQUEST FOR LEAVE OF COURT TO FILE SUPPLEMENTAL PLEADING**  
**(WITH NOTICE)**

18 COMES NOW Plaintiff, GABRIELLE CIOFFI - KOGOD, ("Gabrielle"), by and through her  
19 attorneys Radford J. Smith, Esq. and Kimberly A. Medina, Esq. of the firm of Radford J. Smith, Chartered,  
20 and moves this court for permission to file Supplemental Brief pursuant to EDCR 2.20 for the Hearing  
21 currently scheduled for October 12, 2016 at 10:00 a.m.

22 Dated this 11<sup>th</sup> day of September, 2016.

23 RADFORD J. SMITH, CHARTERED

24  #19085  
25 RADFORD J. SMITH, ESQ. TOR

26 Nevada Bar No. 002791

27 2470 St. Rose Parkway, Suite 206

28 Henderson, Nevada 89074

Attorney for Plaintiff

I.  
POINTS AND AUTHORITIES

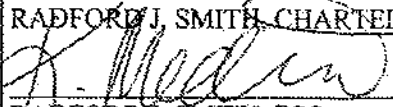
EDCR 2.20 states in relevant part,

(i) . . . Supplemental briefs will only be permitted if filed within the original time limitations of paragraphs (a), (b), or (d), or *by order of the court*.  
[Emphasis added]

Attached hereto is the Affidavit of Kimberly A. Medina, Esq setting forth the reasons for Plaintiff's request to file Supplemental Brief for the Hearing currently scheduled for hearing on October 12, 2016 at 10:00 a.m.

Dated this 21<sup>st</sup> day of September, 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

*Attorney for Plaintiff*

AFFIDAVIT OF KIMBERLY A. MEDINA, ESQ.

COUNTY OF CLARK       )  
                                  ) ss:  
STATE OF NEVADA       )

Kimberly A. Medina, Esq., having been duly sworn, deposes and says:

1. I am an attorney for the Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), in the above-entitled matter.


2. I make this Affidavit based upon facts within my own knowledge and based upon information and documents provided by my client, save and except as to matters alleged upon information and belief and, as to those matters, I believe them to be true.

3. On September 13, 2016 Gabrielle filed a Motion for Attorney's Fees and Costs. Gabrielle seeks leave of Court pursuant to EDCR 2.20 to file a Supplemental Brief to include the attorney's fees incurred from her first attorney, received on September 20, 2016. Gabrielle seeks leave of Court to allow her to file the Supplement with that billing history and retainer.

FURTHER AFFIANT SAYETH NAUGHT.

  
KIMBERLY A. MEDINA, ESQ.

Subscribed and sworn before me  
this 7<sup>th</sup> day of September, 2016.

  
NOTARY PUBLIC in and for  
said County and State

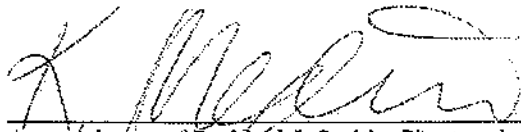


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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith, Chartered and that on the 21<sup>st</sup> day of September, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted a true and correct copy of the above and foregoing EX PARTE REQUEST FOR LEAVE OF COURT TO FILE SUPPLEMENT PLEADING (WITH NOTICE) by way of Notice of Electronic Filing provided by the court mandated E-file & Serve system to the following

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  
Attorney for Defendant

  
An employee of Radford J. Smith, Chartered



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

Electronically Filed  
Apr 06 2017 04:44 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.  
17  
18

19 **APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT**  
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**APPELLANT'S APPENDIX**  
**Volume 44**

**DOCUMENT****VOLUME****PAGE NO.**

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
////		

<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 (Sprcdsheet 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 Gamhro 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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

**DOCUMENT****VOLUME****PAGE NO.**

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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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 Gehlen dated December 8, 2015	19	3686-3690

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

<b><u>DOCUMENT</u></b>	<b><u>VOLUME</u></b>	<b><u>PAGE NO.</u></b>
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

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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

**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

1 NEOJ  
2  
3

  
CLERK OF THE COURT

4 DISTRICT COURT  
5 CLARK COUNTY, NEVADA  
6

7 GABRIELLE ROSE CIOFFI-KOGOD, )  
8 Plaintiff, )  
9 v. )  
10 DENNIS L. KOGOD, )  
11 Defendant. )  
12

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

13  
14 NOTICE OF ENTRY OF  
15 FINDINGS OF FACT, CONCLUSIONS  
OF LAW AND DECREE OF DIVORCE

16 TO: ALL PARTIES AND/OR THEIR ATTORNEYS

17 Please take notice that a Findings of Fact, Conclusions of Law and Decree of  
18 Divorce has been entered in the above-entitled matter, a copy of which is attached  
19 hereto. I hereby certify that on the above file stamped date, I caused a copy of this  
20 Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce  
21 to be:

22  
23 ☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the  
24 Clerk's Office of, the following attorneys:

25 Radford Smith, Esq.

26 Daniel Marks, Esq.  
27

28 /s/ Kimberly Weiss  
Kimberly Weiss  
Judicial Executive Assistant  
Department Q

*Alvin L. Schuman*

CLERK OF THE COURT

DECD

DISTRICT COURT  
CLARK COUNTY, NEVADA

GABRIELLE ROSE CIOFFI-KOGOD, )  
)  
Plaintiff, )  
)  
v. )  
)  
DENNIS L. KOGOD, )  
)  
Defendant. )

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

FINDINGS OF FACT, CONCLUSIONS  
OF LAW AND DECREE OF DIVORCE

This matter came before this Court for trial on February 23, 2016, on Plaintiff's Complaint for Divorce (Dec. 13, 2013), Defendant's Answer to Complaint for Divorce and Counterclaim (Nov. 24, 2014), and Plaintiff's Reply to Counterclaim for Divorce (Dec. 5, 2014). Plaintiff, GABRIELLE CIOFFI-KOGOD (hereinafter referred to as "Gabrielle"), appeared personally, and by and through her attorneys, RADFORD J. SMITH, ESQ., and GARIMA VARSHNEY, ESQ. Defendant, DENNIS KOGOD (hereinafter referred to as "Dennis"), appeared personally and by and through his attorneys, DANIEL MARKS, ESQ., and NICOLE M. YOUNG, ESQ. The trial continued on February 24, 2016, February 25, 2016, February 26, 2016,<sup>1</sup> and May 4,

<sup>1</sup>Trial in this matter initially was scheduled to take place on February 23, 24, and 26, 2016. Both parties expressed that they needed additional time to present their respective cases. This Court added an additional full day of trial time (February 25, 2016) to accommodate their request. (Plaintiff's Closing Brief (Aug. 1, 2016) failed to reference the February 25,

☐ Other  
☐ Dismissed - Want of Prosecution  
☐ Involuntary (Statutory) Dismissal  
☐ Default Judgment  
☐ Trial Verdict  
☐ Disposed After Trial Start  
☐ Judgment Reached by Trial  
☐ Settled/Withdrawn  
☐ Without Judicial Confirmation  
☐ With Judicial Confirmation  
☐ By ADR  
☐ Trial Disposition  
☐ Judgment Reached by Trial

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
48 VEGAS, NEVADA 89101

1  
2 2016.<sup>2</sup> An additional hearing was held on July 13, 2016, on Gabrielle's Motion to  
3 Compel Discovery, for Sanctions, Attorney's Fees and Costs (Jun. 21, 2016). At the  
4 Court's direction, closing arguments were submitted in writing. This Court has  
5 reviewed and considered Defendant's Closing Brief (Aug. 1, 2016) (hereinafter referred  
6 to as "Dennis' Brief") and Plaintiff's Closing Brief (Aug. 1, 2016) (hereinafter referred  
7 to as "Gabrielle's Brief"). This Court's Findings of Fact, Conclusions of Law and  
8 Decree of Divorce (hereinafter referred to as "Decree") follow.  
9

10  
11 In evaluating the issues raised in the parties' pleadings, this Court had the  
12 opportunity to listen to and review the testimony of several witnesses and review  
13 extensive documentary evidence admitted into the record.<sup>3</sup> The witnesses included  
14 Dennis, Gabrielle, Jennifer A. Allen, CPA, CFE, Richard M. Teichner, CPA, ABV, CVA,  
15 MAFF, CFF, Cr.FA, FCPA, CGMA, CDFA, Joseph L. Leauanae, CPA, CITP, CFF, CFE,  
16 ABV, ASA, Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has  
17  
18

19  
20 2016 trial date.) Although both parties requested additional time, this Court found that the  
21 parties spent time during the trial in their respective examinations that was not helpful or that  
22 was superfluous to the essential facts needed to resolve the issues before the Court.

23 <sup>2</sup>The May 4, 2016 evidentiary proceedings focused on the testimony of each party's  
24 respective real estate expert appraisers who offered testimony regarding the property located  
25 at 9716 Oak Pass Road, Beverly Hills, California.

26 <sup>3</sup>At the July 13, 2016 hearing, Dennis expressed concern that this Court had already  
27 completed an initial draft of the Decree prior to the submission of closing briefs. As noted  
28 herein, this Court has reviewed and considered each party's brief in finalizing this Decree.  
Moreover, the trial record had already been established long before closing briefs were  
submitted. There was little benefit for this Court to wait five months after trial ended in  
February to begin preparation of the Decree. Further, contrary to the reference in Gabrielle's  
Brief, this Court did not review video "transcripts" of the trial or prior hearings. Rather, after  
outlining the entirety of the trial proceedings, this Court re-watched the entire video of the trial  
and the video of each pre-trial hearing before this Court.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
45 VEGAS, NEVADA 89101

1  
2 read and considered the deposition transcripts of Eugene Cioffi (Exhibit SSSS), and  
3 Stephanie Cioffi (Exhibit TTTT), as well as excerpts of the deposition transcripts of  
4 Nadyane Khapsalis Kogod (Exhibit 125),<sup>4</sup> Patricia Murphy (Exhibit 126), Mitchell  
5 Kogod (Exhibit 127), Marsha Kogod (Exhibit 128), Sheldon Kogod (Exhibit 129),  
6 Dana Kogod (Exhibit 130), and Jennifer Crute Steiner (Exhibit 131).<sup>5</sup> During trial,  
7 this Court had the opportunity to observe issues pertaining to the credibility and  
8 demeanor of each witness who testified in Court.  
9

10  
11 The issues before this Court include: (1) the division of assets and debts; (2)  
12 alimony to be paid by Dennis to Gabrielle; and (3) attorney's fees.<sup>6</sup> The division of  
13

14 <sup>4</sup>Given her native tongue is Russian, Ms. Khapsalis Kogod was offered a Russian  
15 interpreter for her deposition, but she declined. The fact that English is not her native tongue  
16 is noticeable in the excerpts of her deposition testimony.

17 <sup>5</sup>The parties initially expressed their intention to read the deposition transcripts into the  
18 record. As the trier of fact, this Court is capable of reading deposition transcripts. (The  
19 reading of the deposition transcript by a third party would offer nothing to this Court with  
20 respect to the demeanor of the witness. This Court is able to perform the same reading.) Thus,  
21 this Court directed that those portions of the deposition transcripts upon which each party  
22 intended to rely be marked and introduced as exhibits. To preserve each party's right to object  
23 to specific deposition testimony, this Court established a protocol that allowed the parties to  
24 lodge specific objections regarding any questions asked during the depositions. This Court  
25 then ruled on those objections at the April 6, 2016 and May 4, 2016 hearings. Following these  
26 evidentiary rulings, this Court reviewed the testimony admitted into the record. Gabrielle  
27 stipulated to the admission of the entirety of Eugene Cioffi's deposition transcript and  
28 Stephanie Cioffi's deposition transcript. Thus, objections were limited to the excerpts of the  
deposition transcripts offered by Gabrielle and marked as Plaintiff's exhibits.

<sup>6</sup>Although the Court has reviewed Radford J. Smith, Chartered's Billing Statements  
(Exhibit 100), Marc Herman's Billing Statements (Exhibit 101), Anthem Forensic's Billing  
Statements (Exhibit 102), Clark Barthol's Billing Statements (Exhibit 103), Detail Fee, Costs  
and Payment Transaction File Lists from the Law Office of Daniel Marks (Exhibit QQQQ),  
and Billing Statements from Jimmerson Hansen, P.C. (Exhibit RRRR), the issue of attorneys'  
fees and costs is not addressed directly herein. The propriety of such an award may be  
addressed by post-adjudicatory papers filed with the Court. This Court notes, however, that  
neither party submitted an offer to allow entry of decree pursuant to NRS 125.141, despite  
repeated encouragement from the Court. This Court references in this Decree relevant findings

1  
2 assets and debts includes Gabrielle's request for an unequal division of assets based on  
3 Dennis' alleged waste and/or dissipation of community assets.

4 I. BACKGROUND FACTS<sup>7</sup>

5  
6 A. DENNIS AND GABRIELLE: PRE-NEVADA — *relative "marital bliss"*

7 Gabrielle and Dennis met in New York in 1990.<sup>8</sup> Prior to the parties meeting,  
8  
9 Dennis had graduated from the University of Florida in 1981 with a baccalaureate  
10 degree in business administration. In approximately 1987, Dennis began working for  
11 Pilling selling surgical instruments. By 1989, he had been promoted to a regional sales  
12 manager position. Meanwhile, Gabrielle had established a successful background in  
13 sales and clinical nursing prior to the parties' marriage. Gabrielle obtained a Masters  
14 of Public Health and is a registered nurse and legal nurse consultant. See Exhibit 1.  
15  
16 Gabrielle attained these credentials prior to meeting Dennis.

17 At the time they met, Dennis had no appreciable property. Gabrielle  
18 interviewed with Dennis for a position with Pilling. She was hired as a salesperson at  
19 Pilling shortly thereafter and the parties became romantically involved. Prior to their  
20 marriage, Dennis was transferred by Pilling to Florida. Gabrielle agreed to move to  
21  
22

23 pertaining to statutory claims for attorneys' fees. Nevertheless, although not ordered herein,  
24 this Court is persuaded that Gabrielle *should be* reimbursed the forensic accounting costs  
25 associated with her retention of Anthem Forensics for the work that Dennis had promised and  
26 was legally obligated to perform (as discussed throughout this Decree). NRS 18.005(5). See  
27 *Frazier v. Drake*, 131 Adv. Op. 64, 357 P.3d 365 (2015).

28 The foregoing is a summary of the pertinent background facts based on the record  
before this Court.

<sup>8</sup>Although Dennis and Gabrielle both testified that they met in 1990, Gabrielle's Brief  
states that the parties met in 1989.

1  
2 Florida to join Dennis. Gabrielle and Dennis ultimately married on July 20, 1991 at  
3 the U.N. in New York City.

4 In November 1991, Gabrielle and Dennis moved from Florida to Pennsylvania  
5 as a result of Dennis' promotion to National Sales Director for Pilling. The parties  
6 purchased a home in Pennsylvania, with the down payment coming from Gabrielle's  
7 401(k). While in Pennsylvania, Gabrielle obtained employment with Osteopathic as  
8 a nurse recruiter and then worked as a clinical nurse manager. Dennis then became  
9 Vice President of Sales (and later Vice President of Sales and Marketing) at Pilling. As  
10 a result of this promotion, the parties moved to North Carolina. Dennis received no  
11 specialized training as a result of this promotion. On "aggregate," Dennis continued  
12 to travel between two to three days per week as a result of his employment  
13 responsibilities.<sup>9</sup> Gabrielle's job changed again when the parties moved to North  
14 Carolina, where she started her career at Kaiser. She then interviewed and was  
15 accepted at the North Carolina Board of Nursing.

16  
17 In approximately 1992, Teleflex acquired the assets of Pilling and then Teleflex  
18 acquired Weck from Bristol-Myers, Squibb. In late 1995 or early 1996, Dennis  
19 became Vice President of Corporate Accounts and International for Teleflex. At that  
20 time, he no longer focused on sales. In this position, Dennis' travel would take him to  
21  
22  
23  
24

25  
26 <sup>9</sup>In general, Dennis testified that he traveled an average of two to three days per week  
27 for the various companies he worked for during the marriage. As discussed below, however, his  
28 international travel increased with his employment at DaVita. Although he testified that  
certain positions required "more travel" than other positions, when asked the amount of weekly  
travel, the routine response was "two to three days per week" for any given employment  
position.



1 international locations which would require him to be gone a week to two weeks at a  
2 time. Once again, Dennis did not receive any specialized type of training for this  
3 position. The parties contemplated purchasing a home in New Hampshire and they  
4 even paid a deposit on a home. However, Dennis received an opportunity to pursue  
5 a more lucrative position with Gambro. Therefore, in July 2000, the parties jointly  
6 chose to follow Dennis' career opportunity with Gambro.  
7

8  
9 Gambro was a Swedish company, with its U.S. presence on the medical "service"  
10 side (unlike the medical "product" side with Teleflex) located in Lakewood, Colorado.  
11 Gambro's regional office was located in Elisa Viejo, California. The parties moved to  
12 California, where they purchased a home in Coto de Caza in Rancho Santa Margarita  
13 (and later purchased a second home in Coto de Caza). Dennis was hired at Gambro  
14 as President of the West Division, which was a newly created position. Dennis'  
15 training consisted of a week-long training at the company offices.  
16

17  
18 The parties' marital relationship during this period of time (i.e., between the  
19 time of marriage and their relocation to California) appeared to be relatively  
20 harmonious. Notwithstanding the amount of travel Dennis' career pursuits required,  
21 the parties routinely and regularly enjoyed holidays and special occasions together.  
22 Indeed, throughout the marriage, it was not uncommon or unusual for Dennis to be  
23 away from the marital home due to business travel. Such travel was commonplace and  
24 routine. In addition to holidays and special occasions, the parties seemed to enjoy the  
25 time they spent together. There is nothing in the record to suggest that their marital  
26 relationship suffered in any significant respect until after their move to California.  
27  
28

1  
2 B. DENNIS AND GABRIELLE: NEVADA — *the irretrievable breakdown*  
3 *of their marriage*

4 The 2003-04 time-frame marked several significant events in Gabrielle and  
5 Dennis' marriage, including: (1) advancements in Dennis' career (and a concomitant  
6 dramatic ascent in earnings and marital wealth); (2) the purchase of the parties' Lake  
7 Las Vegas home (and Gabrielle's permanent relocation thereto); and (3) the beginning  
8 of Dennis' relationship with Nadyane Khapsalis Kogod (also known as Nadine Kievsky,  
9 Nadya Khapsalis, Nadezhda Khapsalis and Nadya Khapsalis Kievsky) (hereinafter  
10 referred to as "Nadya").<sup>10</sup>  
11

12  
13 (1) Dennis and DaVita

14 In 2004, Dennis' position at Gambro changed from Division President to the  
15 Co-Chief Operating Officer. More travel was required in this position than the division  
16 manager position. Dennis' travel typically entailed approximately three days per week  
17 (between January 2004 and October 2005). In November 2004, DaVita announced  
18 its acquisition of Gambro. Although Dennis entertained other employment  
19 opportunities after the acquisition was announced, he remained with DaVita. In this  
20 regard, DaVita was intent on having one of the senior team members (i.e., Dennis) stay  
21 with the company. Thus, in October 2005, Dennis began working for DaVita,  
22 overseeing the western operating group or region (as well as some additional  
23  
24  
25  
26

27 <sup>10</sup>Nadya's name on her birth certificate is Nadezhda Khapsalis, and her name on her  
28 passport is Nadine Khapsalis Kogod. Deposition 27: 22-24, 30: 9-11. In explaining her name  
change to Nadyane Khapsalis Kogod, Nadya testified that "I didn't want to be a Kievsky  
anymore, since my husband is Dennis Kogod was at that time." Deposition 26: 18-20.

1  
2 responsibilities). Although his duties were similar to his position with Gambro, it was  
3 on a larger scale due to the size of the company. Nevertheless, his travel requirements  
4 remained similar.

5  
6 Effective January 1, 2009, Dennis was promoted to Chief Operating Officer at  
7 DaVita, which he called a "job of a lifetime."<sup>11</sup> See Exhibits 92-98. His duties changed  
8 from overseeing the western division of the company to overseeing management of all  
9 divisions. Dennis' travel increased as a result of this promotion, including more  
10 international travel. (Although international travel had also been a part of his prior  
11 employment experience, in late 2010 Dennis began traveling more internationally.  
12 Again, Dennis' business travel and the associated physical separation of the parties on  
13 a temporary basis was customary throughout the marriage.) Dennis did not receive any  
14 specific training as a result of this promotion. Effective January 1, 2015, Dennis  
15 became President of Health Care Partners and the CEO of the international division  
16 of DaVita (Exhibit 98), which required even greater international travel.  
17  
18

19  
20 Although the parties' relocations throughout their marriage followed Dennis'  
21 career pursuits, the record confirms that both parties were in agreement with each  
22 relocation. Specifically, the parties mutually understood and agreed that it was  
23 financially advantageous to follow Dennis' career trajectory. Further, the parties  
24 believed that, with Gabrielle's background and training in the nursing field, she could  
25

26  
27  
28 <sup>11</sup>Relative to the leadership at DaVita today, Dennis opined that it is rare for someone  
of his limited educational background to advance as he has. He noted that most of the  
individuals serving in upper management positions at DaVita have advanced degrees, and  
several of those individuals graduated from Ivy League schools.

1  
2 obtain employment wherever Dennis' career took them. Moreover, notwithstanding  
3 the differences in their formal educational backgrounds, Dennis' career path provided  
4 the parties with greater financial prosperity to an extraordinary degree.

5  
6 During the trial, Dennis testified in detail about his promotions and training at  
7 the companies for which he worked. Most of the training appeared to be internal  
8 training within each company or "on-the-job" training. Other than short training  
9 (including week-long) seminars, Dennis did not receive any formal education or career  
10 training during the parties' marriage. Nevertheless, throughout the marriage, Dennis  
11 obtained relatively broad-based experience in medical sales and marketing. Further, he  
12 acknowledged that his employment experience played a key role in "getting me to  
13 DaVita." His ability to remain with DaVita was something he "earned" through hard  
14 work and "getting results." The resulting increase in income and wealth associated  
15 with Dennis' employment with DaVita was dramatic as reflected in the parties' income  
16 tax returns and Dennis' compensation summaries discussed later in this Decree.

17  
18  
19 (2) The Move to Nevada – *the beginning and the end*<sup>12</sup>  
20

21 In 2003, the parties purchased their home at 28 Via Mira Monte, Lake Las  
22 Vegas, Nevada (hereinafter referred to as the "Lake Las Vegas" home or residence).  
23 Dennis suggested to Gabrielle that they move to Las Vegas, and he originally  
24

25  
26  
27 <sup>12</sup>In a March 26, 2011 email, Dennis lamented to Gabrielle: "The house represents sad  
28 thoughts for me, when we moved I think we were already at that point in our relationship  
where we stopped sharing, stopped being intimate, so when I think about vegas [sic] it makes  
me a little sad, even though I created the vegas [sic] dynamic by making that impulsive decision  
to move there." Exhibit 23: BS 12171-72.

1  
2 researched and found the home.<sup>13</sup> Nevertheless, the move to Las Vegas appeared to be  
3 a mutually agreed-upon decision. After arriving in Las Vegas in December 2003,  
4 Gabrielle began working for Sunrise Medical before moving to Dignity Health  
5 (formerly known as Catholic Healthcare West) shortly thereafter. She has remained  
6 at Dignity Health working as a certified legal nurse consultant. Exhibit 000.  
7

8 According to Dennis, the parties' relationship already had started to deteriorate  
9 in 2002, while they lived together in California. After Gabrielle relocated to Las Vegas,  
10 Nevada, the parties shared no intimacy. Gabrielle acknowledged that the parties  
11 shared no sexual intimacy after 2004. The lack of intimacy, however, did not change  
12 how Gabrielle felt about Dennis. Dennis continued to travel to Las Vegas (even after  
13 the start of his relationship with Nadya). Further, he continued to stay at the parties'  
14 Lake Las Vegas residence until June 2010. Dennis initially would spend weekend time  
15 in Las Vegas in what appeared to be varying degrees of frequency and regularity.<sup>14</sup>  
16  
17 Until 2010, it was customary for the parties to speak with each other daily (and  
18  
19

20  
21 <sup>13</sup>Whether Dennis intended to move to Nevada or actually did reside in Nevada is  
22 debatable. The move to Las Vegas appears to coincide generally with the establishment of  
23 Dennis' relationship with Nadya (although Dennis maintains that his relationship with Nadya  
24 began in November 2004, nearly a year after the purchase of the Lake Las Vegas residence).  
25 Gabrielle was at least led to believe that Nevada would be the place of the parties' marital  
26 domicile. During the first year after the purchase of the Lake Las Vegas residence, Dennis  
27 testified that he spent most weekends and a couple of days per week in Las Vegas. Further,  
28 Dennis offered in his Brief that "*the parties moved to Lake Las Vegas.*" Dennis' Brief 1. Thus,  
this Court finds that Las Vegas was the place of the parties' marital domicile as of 2003.  
Thereafter, and until June 2010, Dennis continued to spend weekend time in Las Vegas. After  
July 2010, however, Dennis did not enter the Lake Las Vegas home again.

<sup>14</sup>Both parties offered testimony about "typical" weekends together in Nevada that  
included details about their weekend traditions. These weekend traditions included routine  
stops at Metro Pizza and their respective golf games (together and apart).

1  
2 oftentimes multiple times each day). Nevertheless, Dennis maintained that the  
3 relationship was emotionally and physically distant, devoid of any intimacy, and  
4 broken. Between 2004 and 2010, the time spent together during holidays and special  
5 occasions became less regular and more infrequent. Yet, Dennis continued to tell  
6 Gabrielle that he loved her until approximately August 2013. Dennis explained that  
7 he still did (and does) love Gabrielle, but that he did not want to be married to her.  
8

9  
10 In March 2010, Dennis initiated divorce proceedings with the filing of a  
11 Complaint for Divorce (Mar. 10, 2010) in Case No. D-10-426578-D. Gabrielle  
12 testified that Dennis told her that he found his attorney's name (James J. Jimmerson,  
13 Esq.) in a telephone book. Dennis testified that he did not pursue a divorce at that  
14 time because he was afraid Gabrielle would "go to DaVita" (suggesting that she would  
15 compromise his employment).<sup>15</sup> In July 2010, Gabrielle received a notice from the  
16 Court about the pending divorce action initiated by Dennis.<sup>16</sup> Dennis testified that,  
17 when Gabrielle received this notice, she was incredibly emotional. Nevertheless,  
18 Dennis admitted that Gabrielle never made a threat regarding his employment and that  
19  
20  
21

22  
23 <sup>15</sup>Notwithstanding the concerns expressed by Dennis about Gabrielle compromising his  
24 employment, his messages to her during this time included sensitive information about DaVita,  
25 including discussions about whether Dennis would stay with DaVita and information about  
26 a "Qui Tam" lawsuit. Exhibit 18: BS 12436. When asked why he would share this type of  
27 "inside information" with her if he truly was concerned about Gabrielle compromising his  
employment, Dennis answered that he had no explanation and could only speculate that it was  
because she was the only one he could talk to about it.

28 <sup>16</sup>Because Gabrielle was never served with the Complaint for Divorce (Mar. 10, 2010),  
it is unclear what notice she received from the Court. The record in Case No. D-10-426578  
appears to suggest that a notice may have been generated by the court regarding the  
reassignment of the case from Department O to Department D.

1  
2 she never "used those words." Expressing feelings of remorse, Dennis declared to  
3 Gabrielle by text message:

4 I don't know what to say. There are no words to undo what I did. I  
5 think I need to take a few days and think long and hard about what I did  
6 and what am I [sic] doing because I honestly don't know. . . . I wish I  
7 could take this all back, I can't so rather th[a]n complicate things more  
8 I need some thinking time. . . . I never meant for this to happen. Never.  
9 I have been running from things so long and not dealing with them. I  
10 should have come to you to see what you thought about our marriage.  
11 Running to a lawyer was stupid. I have no idea what I was thinking  
12 about. All I remember was a sick feeling in my stomach after the visit  
13 knowing I had betrayed you. I asked for the process to just stop but it  
14 fell through the cracks. . . I owe you some answers and I think a little  
15 time away from home from work will force me to sit and think long  
16 enough and figure out what the hell I'm doing. . . I'm sorry and I do  
17 an[d] always will love you Gabrielle. As much as I am capable of loving  
18 another person I love you that much and my heart broke over what I did  
19 to you. . . I wish this day never happened. It has to be one of the wors[t]  
20 days of your life and you do not deserve that at all. You deserve a better  
21 life th[a]n I have given you the past 5 years. I won't ask for your  
22 forgiveness.

23 Exhibit 25.

24 Dennis assured Gabrielle that the divorce action would be dismissed. Although  
25 it does not appear that Dennis took any action himself to seek the dismissal of the  
26 Complaint for Divorce (Mar. 10, 2010), the Court *sua sponte* dismissed the case by way  
27 of Order of Dismissal Without Prejudice (Feb. 18, 2011). Dennis reflected on his lack  
28 of "courage" to follow-through with the divorce at the time, stating that he took the  
"chicken way out." He also admitted that he made a multitude of excuses or  
rationalizations about the cause of the deterioration of their relationship. At one point,

...

...

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
AS VEGAS, NEVADA 89101

1  
2 Dennis told Gabrielle that he had questions about his sexual orientation.<sup>17</sup> Dennis'  
3 strategy was to persuade Gabrielle to recognize on her own that their relationship was  
4 over, even to the point of engaging in marriage counseling under the false pretense of  
5 working on their relationship. Specifically, Dennis testified that:  
6

7 I actually used that [counseling] as a way of getting Gabrielle to come to  
8 the conclusion on her own that we had a marriage that was broken. I was  
9 having a hard time saying the words to her that I wanted a divorce. And  
10 I was hoping that through counseling and not returning to the marital  
11 house any time after that one day, and telling her I had questions of my  
sexuality, that she would conclude this was a broken marriage and would  
make the decision to divorce.

12 February 24, 2016 Video: 14:33.

13 Dennis summarized that he pursued counseling for three primary purposes: (1)  
14 he believed that counseling would be beneficial for Gabrielle; (2) he desired to have a  
15 trained professional help Gabrielle understand that the marriage was irreconcilable, and  
16 thus to encourage Gabrielle to make the decision to pursue a divorce;<sup>18</sup> and (3) he  
17 wanted to avoid any "scandals" arising at work. Dennis admitted that he deceived  
18 Gabrielle for years. Gabrielle at times expressed happiness to see progress in their  
19 counseling, unaware that the counseling was a complete rouse. Dennis made promises  
20  
21

22  
23 <sup>17</sup>Dennis also fabricated a story about being admitted into a residential treatment center.  
24 He sent Gabrielle text messages wherein he claimed that he was at an Oregon residential  
treatment center where he was diagnosed with sleep apnea. None of this was true and Dennis  
admitted as much. See Exhibit 20: BS 12244 - 12248.

25  
26 <sup>18</sup>Rather than working to repair their marriage, Dennis sought to have Dr. Michelle  
27 Gravelly recognize that the marriage was broken and to have Dr. Gravelly convince Gabrielle to  
28 pursue a divorce. In a March 9, 2011 email, Dennis discussed setting goals for their  
relationship and getting back together. His goal was to stay in counseling long enough so that  
Dr. Gravelly could help Gabrielle see the inevitability of divorce. Dennis truthfully had no  
intention of following through on these goals. He saw the marriage as broken and it was not  
going to be fixed. February 24, 2016 Video: 14:59.



1  
2 in email communications to return home. Exhibit 19: BS 12529, 12534. At one point,  
3 he told her: "I'm not stalling hoping I force you into asking for a divorce. I'm certain  
4 of that." At trial, however, he admitted the contrary – that he indeed desired to  
5 convince her to pursue a divorce all along.  
6

7 There were occasions when Gabrielle also made statements in emails to Dennis  
8 that suggest that she also perceived that the marriage was failing, such as: "you're  
9 living a separate life," and "I don't know who you are." Exhibit 23: BS12151; 12174.  
10 Indeed, there were several examples of terse email and text exchanges between the  
11 parties dating back to 2010, many of which emanated from Gabrielle.<sup>19</sup> *See e.g.*,  
12 Exhibit 18.  
13

14 In summary, it appears uncontroverted that, after 2010, the parties did not share  
15 any holidays or special occasions together. Further, after filing the prior Complaint for  
16 Divorce (Mar. 10, 2010), Dennis did not physically do anything to get back together  
17  
18

19  
20 <sup>19</sup>That Gabrielle felt and expressed frustration and hopelessness about their relationship  
is exemplified by 2011 communications when she declared:

21 Are you trying to get me to the point where I throw my hands up and walk  
22 away? Only you know that for sure – I can only tell you how it feels. But as  
23 I've said before, I think we're worth more than that – I'm worth more than that.  
24

25 \* \* \* \*

26 [I]t's hard for me to imagine you can be such a high power decision maker, and  
27 deal with the interpersonal issues you've described over these last months, and  
yet keep doing what you're doing with us and not seeing ahead to the outcomes.  
28 Or are you continuing to set this up to fail, setting me up to get so disgusted  
that I walk away from it so you don't have to do it first, like you tried to last  
year but felt "sick to your stomach"?

Exhibit 23 (emails dated March 26, 2011 and March 13, 2011).

1  
2 with Gabrielle and their relationship was devoid of any physical intimacy. Moreover,  
3 communications were almost exclusively limited to email and text messages after that  
4 time. The record demonstrates that Dennis perceived that the relationship was broken  
5 much earlier than 2010. However, Gabrielle did not share that same perception. Up  
6 until that time, the parties continued to share time together and affectionately  
7 communicated with each other on a regular and routine basis. Nevertheless, the record  
8 supports a finding that the irretrievable breakdown of the parties' marriage began with  
9 Dennis' affair with Nadya in 2004 and continued through the initiation and pendency  
10 of these proceedings. Indeed, the maintenance of a secret affair in this case is  
11 fundamentally irreconcilable with a harmonious marital relationship.  
12

13  
14 Dennis offered that there was no financial benefit overall to him to remain  
15 married. Following the purchase of the Lake Las Vegas residence in 2003, their  
16 relationship became more geographically and emotionally distant. At that time, Dennis  
17 estimated the parties' net worth to be \$750,000. In 2010, he estimated that their net  
18 worth had increased to \$4,000,000.<sup>20</sup> At the time of the divorce in 2016, the parties'  
19 net worth appears to exceed \$40,000,000. Dennis referred to this delay as the cost of  
20 his inability to have a "tough conversation" with Gabrielle about divorce. Although the  
21  
22  
23  
24  
25

26 <sup>20</sup>Considering the stock options he had received at DaVita, the parties' net worth in  
27 2010 appears to be more than \$4,000,000. In fact, in a November 23, 2010 email, Dennis  
28 referenced his receipt of 1,000,000 stock options with an anticipated \$18,000,000 in profit  
over the next few years. Exhibit 23. Even had Dennis pursued the prior divorce action, he had  
not served the Complaint for Divorce (Mar. 10, 2010) as of July 2010. Thus, it is highly  
unlikely that the divorce would have been finalized prior to 2011.

1  
2 timing of their incompatibility may be in dispute, it is uncontroverted at this time that  
3 the parties are incompatible in marriage and there is no possibility of reconciliation.

4 (3) Nadya — *Honest Deceit*

5  
6 During trial, Dennis appeared to candidly discuss his relationship with Nadya,  
7 which, in and of itself, is seemingly oxymoronic. Dennis testified that he met Nadya  
8 in November 2004. Nadya did not own any assets of material value at the time that  
9 they met.<sup>21</sup> By way of a green card, she worked as a hostess at a restaurant. Since at  
10 least June 2005, however, Nadya earned no income and did not contribute financially  
11 to her personal expenses. Instead, Dennis paid for her food, clothing (shopping at  
12 various stores), cars (the first car being a Porsche<sup>22</sup> according to Nadya), a maid, spa  
13 services, a nanny (who was paid approximately \$400 per week), all household and  
14 maintenance expenses, and additional spending money (generally \$400 in cash each  
15 week and an additional \$700 to \$800 by check each week). Dennis also paid for  
16 Nadya to take college classes (paying approximately \$7,000), for an investment in Moe  
17 LLC ("he would trying to help me to get in the business with those people, and it  
18 didn't work"), payment of Nadya's dental and medical expenses (including cosmetic  
19  
20  
21  
22

23  
24 <sup>21</sup>Nadya recalled in her deposition that she had money in savings of approximately  
25 \$20,000. Deposition 71:5. However, she added that at least a portion of this money was sent  
to her mother. Deposition 76:13.

26 <sup>22</sup>According to Nadya, her vehicles included a 2015 Bentley GTC, BMW X5, GL  
27 Mercedes SUV, and a Cadillac SRX. Although Dennis testified that he routinely owned  
28 multiple vehicles at any given time (and it does not appear that Nadya was the registered owner  
of the aforementioned vehicles), the credible evidence supports a finding that certain vehicles  
were intended primarily for Nadya's use and benefit. Whether Dennis drove any of these  
vehicles does not change the finding that these expenditures were for Nadya's benefit.

1 surgery), money sent to Nadya's family in the Ukraine, and all travel expenses.<sup>23</sup>  
2  
3 Initially, Nadya used a credit card in Dennis' name to pay her expenses. Dennis later  
4 gave Nadya her own credit and debit cards to use for her expenses.<sup>24</sup> When Nadya and  
5 Dennis were together, however, Dennis would pay all expenses on his cards. In short,  
6 Nadya relied *entirely* on Dennis for her *entire* support.<sup>25</sup> According to Nadya, Dennis  
7 promised to take care of her for the rest of her life.<sup>26</sup> Deposition: 145:15-22.  
8

9 At the beginning of his relationship with Nadya, Dennis testified that he did not  
10 disclose to Nadya that he was married. In fact, Dennis and Nadya traveled to Cancun,  
11 Mexico, where they participated in a "civil ceremony" on June 3, 2005 on the beach  
12  
13

14  
15 <sup>23</sup>Nadya enjoyed trips to Las Vegas, San Francisco, New York, Arizona, Paris,  
16 Amsterdam, Spain, Portugal, Laguna Beach, Palm Springs, Newport Beach and San Diego. In  
17 addition to paying all travel expenses, Dennis would give Nadya "like \$1,000 for shopping."  
18 Deposition: 167:5.

19 <sup>24</sup>With the exception of one occasion when Nadya gave her credit card to the nanny to  
20 purchase groceries, Nadya testified that all charges on her credit card were her charges.  
21 Deposition: 130:3-15.

22 <sup>25</sup>Nadya testified that she stopped filing income tax returns "when Dennis start  
23 completely take care of me, so I stopped because he was taking care of us." Deposition: 33:7-9.  
24

25 <sup>26</sup>As Dennis' income began to skyrocket, he opened an investment account at UBS.  
26 Until recently, Gabrielle was not named on his UBS financial accounts (where his bonus  
27 income and stock option income were deposited). Dennis admitted that, at least in part, he  
28 did not want Gabrielle to see these accounts because he did not want her to become aware of  
the money he was spending on Nadya and his children. Thus, Dennis deposited his regular  
paychecks into the parties' joint Bank of America account (no. 6446), but deposited his  
bonuses into his UBS account. Although Dennis now argues that there "is no evidence that  
Dennis tried to hide any asset from Gabrielle in an attempt to change the amount of money  
that Gabrielle is entitled to" (Dennis' Brief 16), the record reflects that he actively concealed  
the existence of the UBS account from Gabrielle. The record also reflects that he actively  
concealed the existence of other assets (including real property and a yacht) to the point of  
titling assets in the name of family members. Although these assets are indeed now known and  
subject to division, Dennis actively concealed the existence of assets until after this litigation  
was initiated.

1  
2 that at least appeared to have marriage overtones.<sup>27</sup> Although he could not recall when,  
3 Dennis maintained that at some point in time he told Nadya that he was married.  
4 Nadya testified that Dennis "confessed" to her that he was married to Gabrielle  
5 approximately "a month after we [Dennis and Nadya] get married." Deposition:  
6 14:20-15:18.  
7

8 In approximately June 2005, Dennis moved Nadya into the 1809 Overland  
9 Avenue condominium that he owned. In so doing, he acknowledged that he  
10 misrepresented to Gabrielle that a colleague at DaVita owned the property, and that  
11 he was living with the son of the property owner. During his testimony, Dennis  
12 apologized for his deceit.<sup>28</sup> He concealed his relationship out of concern that someone  
13 at DaVita would find out about it. Notwithstanding these alleged concerns, Dennis  
14 continued to have his assistant at DaVita (Pat Murphy), book travel for Nadya and  
15 Dennis. In June 2013, Dennis purchased the residence and real property located at  
16 9716 Oak Pass Road, Beverly Hills, California (hereinafter referred to as the "Oak Pass  
17 property") for Nadya and his children.  
18  
19  
20

21 ...

22  
23 <sup>27</sup>Dennis was adamant that the ceremony was not a "legal" marriage because he and  
24 Nadya had not procured an appropriate license or submitted to the procedures required for a  
25 marriage in Mexico (*not to mention that he was already married*). As noted previously, however,  
Nadya routinely uses the last name Kogod on government documents such as her passport and  
she regularly refers to Dennis as her "husband."

26 <sup>28</sup>Dennis similarly started a narrative with Gabrielle about his subsequent purchase of  
27 the Edinburgh property from someone involved in the "Russian Mafia." Thus, when Gabrielle  
28 discovered bank statements containing references to "Nadya," the explanation fit perfectly with  
the "Russian Mafia" narrative and did not create any immediate suspicions by Gabrielle. In  
reality, the Edinburgh home was purchased in 2010 for Dennis, Nadya and his children.  
Dennis had told Gabrielle that he was living in Denver, Colorado at the time.

1  
2           Unbeknownst to Gabrielle at the time, Dennis fathered twin daughters (Denise  
3 and Nika) with Nadya. His twin daughters were born on December 28, 2007.<sup>29</sup> The  
4 conception and resulting birth of Dennis' children was no accident. Dennis and Nadya  
5 were intent on having children even to the point of pursuing *in vitro* fertilization. The  
6 cost of *in vitro* fertilization was \$13,000 per procedure. Dennis initially testified that  
7 he could not recall how many procedures he and Nadya pursued, but he later testified  
8 that he believed it was two occasions. Dennis was present for the birth of his and  
9 Nadya's twin daughters, after which he traveled to Brooklyn, New York, to celebrate  
10 the holidays with Gabrielle. Dennis concealed the birth of his children from both  
11 Gabrielle and his co-workers at DaVita. In fact, because his co-workers knew that he  
12 and Gabrielle did not have minor children together, Dennis told his co-workers that his  
13 twin daughters were actually grandchildren that he had adopted.  
14  
15  
16

17           Dennis also paid for himself and Nadya to participate in counseling to work on  
18 issues in their relationship. They separated in approximately January or February  
19 2015. Nadya and his children continue to reside in the Oak Pass property. Nadya  
20 attributed their separation to Dennis' affair with another woman, Jennifer Crute  
21  
22

23           <sup>29</sup>The parties dispute when Gabrielle had actual knowledge of the existence of Dennis'  
24 twin daughters. As discussed later in this Decree, Gabrielle claimed that she learned of Dennis'  
25 children at the Case Management Conference on February 3, 2015. Dennis offered that  
26 Gabrielle knew (or at least should have known) in 2014. In support of his claim, Dennis cited  
27 a September 2014 email from Gabrielle's former counsel referencing a 2013 DaVita awards  
28 dinner in which Dennis discussed the challenges of having small children. According to  
Dennis, the email from Gabrielle's counsel stated: "I always suspected there was another  
family. Now we have proof." Although it appears that Gabrielle should have known about  
Dennis' children, it does not appear to be disputed that Dennis did not personally provide  
Gabrielle with this information (or this admission) until the aforementioned Case Management  
Conference on February 3, 2015.

1  
2 Steiner ("Jennifer"). "I was trying to save family and try to accept that fact, but sorry  
3 I didn't grab more money, and so I didn't to go through what Gabriella was going  
4 through." Deposition: 57: 5-8. Ironically, Nadya personally met Jennifer when Nadya  
5 showed up at a counselor's office where Dennis was engaged in counseling with Jennifer  
6 to work on their (Dennis and Jennifer's) relationship.  
7

8 (4) Jennifer -- *the other "other" woman*  
9

10 During his extra-marital relationship with Nadya, Dennis started an extra-  
11 marital relationship with Jennifer. Dennis first met Jennifer when she interviewed with  
12 him for a position at DaVita. Their intimate relationship did not begin, however, until  
13 September 19, 2014, after Jennifer had left DaVita. As with his alleged concerns  
14 regarding any revelation of his relationship with Nadya, Dennis alleged that he worried  
15 about the exposure of his relationship with Jennifer in regards to how it might impact  
16 his employment. Dennis also testified that Jennifer was concerned about her husband  
17 and her children learning of her relationship with Dennis.  
18

19 Dennis sought to prevent, or at least limit, Jennifer's exposure to a deposition  
20 in this matter. He filed his Motion to Stay Service of Subpoena Duces Tecum and  
21 Notice of Deposition and for a Protective Order Prohibiting or Limiting the Deposition  
22 of Jennifer Crute Steiner (Jun. 11, 2015). Therein, Dennis represented to the Court  
23 that Jennifer threatened to "report her relationship with Dennis to his superiors and  
24 seek to have him terminated . . . if she is subpoenaed for deposition." Affidavit of  
25 James J. Jimmerson, Esq., ¶ 15. Further, Dennis submitted that "the potential  
26 deposition testimony of Jennifer could result in loss of her employment" and "Jennifer's  
27  
28

1  
2 emotional response during her deposition could present a harm [to] Dennis." *Id.*, ¶ 16.

3 Finally, Dennis alleged that:

4 If Jennifer's family, including her husband, were to become aware of this  
5 relationship, by way of the service of the Notice of Deposition and  
6 Subpoena upon Jennifer, it would have a disastrous effect on her marriage  
7 and her minor children. . . . That service of the same could have a  
8 catastrophic effect on Dennis' gainful employment, which has provided  
9 not only Dennis, but also Gabrielle, with the above-average lifestyle to  
10 which they have become accustomed. . . . [S]ervice of the Notice of  
11 Deposition and Subpoena Duces Tecum upon Jennifer could destroy her  
marriage and devastate her minor children, as well as causing Dennis to  
be terminated from his employment, which would prove to be an  
unnecessary and undue burden for all parties.

12 *Id.* ¶¶ 18 – 20. Notwithstanding Dennis' representations<sup>30</sup> to the contrary (in an effort  
13 to prevent the deposition from taking place), Jennifer denied ever telling Dennis that  
14 a deposition would compromise her employment. Further, Jennifer denied that she  
15 expressed any concerns about her husband learning of their relationship. Finally,  
16 Jennifer denied that she threatened Dennis' employment with DaVita over the prospect  
17 of her deposition being taken. Instead, Jennifer simply expressed to Dennis that she  
18 was not interested in having her deposition taken. Thus, Dennis went to work to  
19 create a narrative to prevent Jennifer's deposition.<sup>31</sup> Ultimately, Dennis' request to  
20 prevent or to limit the deposition was denied, but a protocol was arranged to minimize  
21  
22  
23

24 <sup>30</sup>Dennis did not personally sign an Affidavit in support of his Motion to Stay Service  
25 of Subpoena Duces Tecum and Notice of Deposition and for a Protective Order Prohibiting  
26 or Limiting the Deposition of Jennifer Crute Steiner (Jun. 11, 2015). Instead, the Motion was  
supported by an Affidavit signed by counsel on his behalf.

27 <sup>31</sup>Although her testimony was in deposition form, Jennifer's testimony appeared to be  
28 credible. To be clear, Jennifer did not testify as a "bitter ex-girlfriend." Rather, she  
acknowledged in her deposition that she still saw a future in her relationship with Dennis. In  
fact, they had spent time together during the week prior to her deposition and she and Dennis  
have had ongoing discussions about a possible engagement.



1  
2 Jennifer's exposure to any potential embarrassment (which did not appear to be a  
3 concern to Jennifer at any level).

4 Jennifer and Dennis frequently traveled together and, although Dennis did not  
5 gift her any money, he paid for the expenses associated with their trips. Their travel  
6 included trips on the DaVita jet, a luxury Gabrielle never enjoyed. Jennifer also  
7 testified about her understanding that Dennis had a ring made for her (intended as an  
8 engagement ring), but that he had not given it to her. Finally, Dennis also paid for  
9 Jennifer's legal fees associated with her deposition.  
10  
11

12 (5) Summary of the Irretrievable Breakdown

13 Overall, it appears that, beginning in 2003, with Gabrielle tucked away at a  
14 relatively safe distance in Nevada, Dennis orchestrated a calculated plan to deceive and  
15 emotionally manipulate Gabrielle. As previously noted, it appears that the parties'  
16 marriage went through an irretrievable or irreconcilable breakdown beginning in 2004  
17 with the initiation of his secret affair with Nadya. Although Gabrielle may have  
18 sincerely believed that their relationship was not broken, Dennis' actions support a  
19 finding that their marriage was undergoing an irretrievable breakdown with the  
20 maintenance of his affair. As noted previously, Dennis' expenditure of community  
21 funds on a girlfriend and children of his affair were irreconcilable with the maintenance  
22 of the marital relationship.  
23  
24  
25

26 II. PROCEDURAL HISTORY

27 On December 13, 2013, Gabrielle filed her Complaint for Divorce. Nearly one  
28 year later, Dennis filed his Answer to Complaint for Divorce and Counterclaim (Nov.

1  
2 24, 2014), which was followed by Plaintiff's Reply to Counterclaim for Divorce (Dec.  
3 5, 2014). After receiving this case by way of Notice of Department Reassignment  
4 (Dec. 19, 2014),<sup>32</sup> this Court issued its Order Setting NRCP 16.2 Case Management  
5 Conference (Jan. 2, 2015). The Case Management Conference was scheduled for  
6 February 3, 2015, which was the first hearing held in this matter. Including the Case  
7 Management Conference, nine hearings were held before this Court *prior* to the  
8 commencement of trial.<sup>33</sup> Including the July 13, 2016 hearing, six additional hearings  
9 (comprised primarily of evidentiary hearings) have been held.  
10  
11

12 The hearings leading up to trial are summarized as follows:

13 (1) Case Management Conference on February 3, 2015:

14 At the initial Case Management Conference, Dennis<sup>34</sup> offered the following with  
15 respect to his approach to the case:  
16

17 Dennis fathered two children, twins, during this marriage with another  
18 woman and had maintained essentially a separate life that had not been  
19 disclosed to Mrs. Kogod until approximately May of last year, give or  
20 take. She may have known before, but I'm saying in terms of what we

21 <sup>32</sup>At the time this matter was filed in 2013, the case was originally assigned to  
22 Department C of the Eighth Judicial District Court. The matter was reassigned to Department  
23 G by way of a peremptory challenge. A second peremptory challenge led to the assignment of  
24 this matter to this Department. As is not uncommon in cases in which a peremptory challenge  
is filed, multiple hearings were held and significant time was spent adjudicating the issues.  
Such cases tend to be more complex and time consuming.

25 <sup>33</sup>Hearings *before this Court* were held on the following dates: February 3, 2015, March  
26 17, 2015, May 4, 2015, June 1, 2015, July 21, 2015, September 8, 2015, October 14, 2015,  
27 November 18, 2015, and February 17, 2016. Additional hearings were held before the  
Discovery Commissioner.

28 <sup>34</sup>This Court recognizes that Dennis was represented by different counsel at the initial  
four hearings. Regardless, his counsel of record at the time is his mouthpiece to the Court (as  
is Gabrielle's counsel).

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. G  
LAS VEGAS, NEVADA 89101

1  
2 understand she knew. There is, therefore, going to be a claim for waste as  
3 an issue. . . . *We're going to take that issue away from her by providing an*  
4 *accounting, an estimate and an offer that will be more than the dollars*  
5 *spent, so that one-half of which will be awarded to Mrs. Kogod to at least*  
6 *remove the financial sting or insult of Dennis having this relationship.*  
Dennis is embarrassed by this certainly but he is not embarrassed about  
having two wonderful children, age seven.<sup>35</sup>

7 February 3, 2015 Video: 11:05 (emphasis added).

8 Although Gabrielle acknowledged that she suspected the existence of another  
9 family, she responded:

10 Mrs. Kogod didn't know about the fathering of two children until about  
11 30 seconds ago. . . . Though she suspected it because there were  
12 statements about it and there were things online about it, but that's when  
13 she found out or it was confirmed to her. Mr. Kogod never did that.

14 *Id.* at 11:09.

15 Both parties requested that this Court hold monthly status hearings on the case  
16 to keep the matter on track. This Court noted that it did not need to "wade" into the  
17 issue of when Gabrielle actually learned about Dennis' children. Although Dennis'  
18 expenditures on his separate family are an issue from an economic standpoint, this  
19 Court did not want the alleged shock of this information to interfere with the ability  
20 of the parties to evaluate the "numbers" associated with the division of assets and the  
21 issue of alimony.  
22  
23

24 . . .

25 . . .  
26

27 <sup>35</sup>Dennis' proclamation that he was "going to take that issue away from her by providing  
28 an accounting, an estimate, and an offer that will be more than the dollars spent" *may* have  
been conveyed as a moral obligation he owed to Gabrielle. As discussed herein, Dennis'  
responsibility to provide such an accounting was his legal obligation.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
45 VEGAS, NEVADA 89101

1  
2 (2) Continued Case Management Conference on March 17, 2015

3 Dennis reiterated that, on the issue of any community waste, he was in the  
4 "process of providing a detailed schedule of that and then we're going to make an offer  
5 to resolve that and take that issue off the table." March 17, 2015 Video: 11:34.  
6

7 Dennis Kogod is certainly, while errant in his behavior, also decent  
8 enough to say that *I'm pleased to make the appropriate recompense to at*  
9 *least financially assuage the insult that he has caused his wife for which*  
*he is apologetic and remorseful.*

10 *Id.* at 11:47 (emphasis added).

11 (3) Continued Case Management Conference on May 4, 2015

12 This Court reviewed the parties' complex litigation plans. Once again, both  
13 parties requested periodic hearings to monitor the progress of the case. Trial dates were  
14 scheduled, but Gabrielle requested that the trial be continued. This Court invited the  
15 involvement of experts at the periodic status hearings for the Court to gain an  
16 appreciation of where the parties were at and what issues remained outstanding. This  
17 Court noted:  
18  
19

20 A lot of this boils down to calculations and numbers. There may be  
21 perhaps some disagreements and I have to make the call in terms of a  
22 legal and factual determination as to whether or not something is  
23 construed as waste . . . To touch on that issue a bit, I know there was  
24 some discussion, you know, how you could construe money being spent  
25 on children as waste. Sounds like a misnomer. The bottom line for me  
26 is if there was money that was taken from the community, half of which  
belonged to the Plaintiff and used for a purpose that effectively did not  
benefit the marital community, that should be recaptured. But it is  
inherently a matter of calculating what that number is.

27 May 4, 2015 Video: 9:25.  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUVENILE JUSTICE, LAS VEGAS, NEVADA 89101

1  
2 Gabrielle identified a forensic accounting expert. Despite Dennis' assurances  
3 that he was going to take the lead on determining the amount of monies diverted from  
4 the marital community, Dennis had not yet designated an accounting expert. Dennis  
5 indicated that he was not certain that an expert would be necessary.  
6

7 This Court again noted its desire to diffuse the emotion of the case and  
8 reiterated that the case becomes essentially a "numbers game." It was clear to the  
9 Court that a forensic accounting would be beneficial to the Court. Although the  
10 existing law removed consideration of the "merits" of the parties, this Court did have  
11 the statutory authority to analyze and consider the money that was diverted from the  
12 marital community as part of the division of assets pursuant to NRS 125.150.  
13

14 (4) Status Hearing on June 1, 2015  
15

16 Dennis notified the Court that he was selling his yacht for \$1,050,000, less the  
17 commission. He also stated that he was buying a condominium in California for  
18 \$3,000,000. He also informed the Court that he was selling the Oak Pass property.  
19 This Court again reiterated that money spent on children that were born of his secret  
20 affair would be considered waste. At the same time, this Court noted that it did not  
21 intend to scrutinize "lifestyle" issues (i.e., comparing the parties' spending practices)  
22 and that the Court was not inclined to micro-manage the spending of the parties. This  
23 Court offered:  
24  
25

26 I just want to be clear that . . . the time we spend at trial should really be  
27 confined to any disputes regarding those specific items that the parties do  
28 not [agree] constitutes [sic] dissipation or waste or spending money on  
this other relationship and these other children.

1  
2 \* \* \* \*

3 What I envision seeing is ultimately a . . . there are probably going to be  
4 certain items that are stipulated to. Mr. Kogod through Mr. Jimmerson  
5 has already represented that. That there's going to be an amount that is  
6 essentially paid to the Plaintiff to reimburse for amounts spent on  
7 children not of this marriage and on the girlfriend.

8 \* \* \* \*

9 The case law suggests that in doing so you look at when the marriage  
10 became irretrievably broken. This is a unique situation where the  
11 Plaintiff indicated some degree of surprise in learning about the  
12 relationship and even the existence of two children.

13 June 1, 2015 Video: 11:29, 11:37, and 11:40.

14 Despite claiming that Gabrielle was on a "fishing expedition," Dennis still had  
15 not retained a forensic accounting expert. Although Dennis had not retained an expert,  
16 this Court noted that it anticipated he would do so. This Court also anticipated seeing  
17 a "narrowed-down list" of expenditures in dispute. For the first time, this Court  
18 referenced the ability of either party to make an offer to allow entry of decree of  
19 divorce pursuant to NRS 125.141.

20 Dennis argued that there should be limits to the forensic accounting  
21 investigative excursion. In response, *and with the understanding and expectation that Dennis*  
22 *would pursue an accounting as he had promised*, this Court stated:

23 I would not put that burden on the Defendant to answer that type of an  
24 interrogatory. That's not what I'm anticipating though. I expect, like I  
25 said, a refined list of . . . and I don't even see it being, you know, "What  
26 did you spend this \$150 or 500," that's not what we're getting into.

27 June 1, 2015 Video: 11:53.  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

1  
2 Gabrielle offered:

3 There might be a category of expenses if there's anything like that, but I  
4 even doubt that. Usually what we do in these cases, and again this is  
5 something that we've done many times, is we set an amount that's  
6 significant based on the financial resources of the parties. That's the type  
of list you're going to get.

7 *Id.*

8 In an effort to avoid spending time on every "nickel and dime" of the parties, but  
9 still under the impression that Dennis would do what he had originally promised (and  
10 was legally obligated) to do, this Court discussed the establishment of a "baseline"  
11 amount for forensic accounting purposes. In discussing such a "baseline" of  
12 expenditures, Gabrielle suggested that it was \$5,000, but clarified that there might be  
13 a "series of expenditures that are less than that" that Gabrielle was "developing." *Id.*  
14 at 11:54. Contrary to Dennis' claim, this Court did not indicate "that it was only  
15 concerned with expenditures in excess of \$5,000.00 per transaction." (Dennis' Brief 14)  
16 Nevertheless, this Court did express concern about scrutinizing every "nickel and  
17 dime." Further, these discussions were premised on the understanding that Dennis  
18 would be providing a thorough accounting as he had promised to do. This Court also  
19 drew a distinction between expenditures on Dennis' girlfriend(s) and children versus  
20 Dennis' family members. To this end, this Court directed that the analysis of  
21 expenditures should be separated by category between his girlfriend(s) and children and  
22 other family members.  
23  
24  
25  
26  
27  
28

1  
2 (5) Status Hearing on July 21, 2015

3 Dennis argued that this Court should not lose sight of the overall size of the  
4 marital estate. Dennis pointed out that he believed that the amount of money spent  
5 on his girlfriend and children was a relatively small amount in comparison to the total  
6 value of the marital estate. Dennis still had not designated a forensic accounting  
7 expert. This Court again reiterated its philosophical distinction between expenditures  
8 on Dennis' girlfriend(s) as opposed to expenditures on other family members. Again  
9 encouraging the parties to utilize the ability to make an offer to allow entry of decree,  
10 this Court stated:  
11

12  
13 I think something for both sides to consider at some point . . .  
14 understanding the scope of the community estate that we're dealing with  
15 . . . it may behoove both sides to start making offers to allow entry of  
16 decree, offers of judgment if you will. . . . I would expect with the counsel  
17 that are representing both clients that you're going to be making those  
18 offers.

19 July 21, 2015 Video: 11:35.

20 (6) Status Hearing on September 9, 2015

21 The parties stated that they had reached a stipulated settlement on the sale of  
22 the yacht. This Court also learned that Nadya might be pursuing support from Dennis  
23 in a legal action initiated in California. This Court once again inquired about whether  
24 there had been any offers to allow entry of decree. Neither party had made such an  
25 offer. This Court noted that it looked forward to "getting numbers" and to the parties  
26 exchanging the offers that this Court had now repeatedly encouraged.  
27  
28



- 1  
2 (7) Status Hearing on October 14, 2015, and hearing on Dennis' Motion for  
3 an Order to Show Cause to Hold Gabrielle Cioffi-Kogod in Contempt for  
4 Failure to Comply with the Discovery Commissioners Recommendation  
5 Regarding Service of Jennifer Curte Steiner and for Attorney's Fees and  
6 Costs (Sep. 14, 2015)

7 At the parties' request, this Court rescheduled the trial from December 2015 to  
8 February 2016. Again, this Court inquired about whether any offers to allow entry of  
9 decree had been exchanged. Dennis responded that he was not yet in a position to  
10 make such an offer. This Court expressed that it behooved Dennis to make such an  
11 offer, noting that Dennis was in the best possible position to know what that number  
12 should be. The following exchange then took place:

13 The Court: In a case that is now two years old almost, I go back to  
14 what I said earlier: Mr. Kogod's a businessman, very  
15 successful and that's why I think at some point he's gotta  
16 be the one to make an offer to the Plaintiff.

17 Mr. Marks: Okay, that's fine, it would be very unusual in civil normal  
18 practice, but I'll tell him.

19 The Court: No, all I'm saying, no, the statutes are very clear. The  
20 statutes allow either party, and I would expect at the time  
21 of trial that *both parties* are going to come in with offers to  
22 allow entry of decree based on all of the information you've  
23 gathered because that's going to be your vehicle on both  
24 sides to ask me to award attorney's fees on your side.

25 September 9, 2015 Video: 11:47 (emphasis added).

- 26 (8) Hearing on November 18, 2015 on Plaintiff's Motion for Leave to File  
27 Amended Complaint (Oct. 13, 2015)

28 This Court denied Gabrielle's Motion for Leave to File Amended Complaint  
(Oct. 13, 2015). Although this Court recognized that tort claims may be plead, this  
Court did not find that such relief was appropriate at this juncture of the case (three

1  
2 months prior to the commencement of trial). Gabrielle's Motion for Leave to File  
3 Amended Complaint (Oct. 13, 2015) was filed well beyond the May 5, 2015 deadline  
4 originally imposed by this Court's Case and Trial Management Order (Mar. 17, 2015).  
5 See *Nutton v. Sunset Station, Inc.*, 131 Nev. Adv. Op. 34, 357 P.3d 966 (2015). If such  
6 an amendment had been allowed, either party would have been entitled to impanel a  
7 jury. Such relief would have increased the potential likelihood of yet another  
8 continuance of the trial (in a case that was nearly two years old). Further, this Court  
9 found that Gabrielle's claims for relief were adequately protected by existing statutes.  
10  
11

- 12 (9) Hearing on February 17, 2016 on Gabrielle's Motion for the Issuance of  
13 an Order to Show Cause Why Defendant Should Not Be Held in  
14 Contempt for His Multiple Violations of the Joint Preliminary  
15 Injunction; Plaintiff's Motion for an Order Limiting the Access and  
16 Payments from Community Accounts; Plaintiff's Motion for Sanctions,  
Attorney's Fees and Costs (Jan. 19, 2016) (hereinafter referred to as  
Gabrielle's "Contempt Motion")

17 Approximately one week prior to the commencement of trial, a hearing was held  
18 on Gabrielle's Contempt Motion. Dennis argued that Gabrielle's Contempt Motion  
19 failed to include a sufficient affidavit pursuant to *Awad v. Wright*, 106 Nev. 407, 794  
20 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe*  
21 *Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Dennis also argued that,  
22 notwithstanding Gabrielle's complaints about Dennis' spending, the marital estate  
23 continued to grow. This Court found that the provisions of the Joint Preliminary  
24 Injunction would be treated and enforced as a court order. EDCR 5.85(b). Gabrielle's  
25 Contempt Motion does indeed fail to include a sufficient affidavit from Gabrielle  
26 pursuant to *Awad*. Nevertheless, the remedy for this Court with regard to the issue of  
27  
28

1  
2 contempt is to allocate to Dennis those expenditures that Gabrielle has identified as  
3 part of the division of assets and to impose sanctions pursuant to EDCR 7.60. The  
4 analysis of such sanctions is discussed later in this Decree.

5  
6 One final time, this Court asked whether either party had made an offer to allow  
7 entry of decree pursuant to NRS 125.141. Each party again answered the Court's  
8 inquiry in the negative. After nine hearings, this Court was: (1) left to wonder  
9 whether the prior status hearings that the Court assented to setting had served any  
10 materially valuable purpose; and (2) exasperated that, notwithstanding this Court's  
11 repeated efforts to promote a resolution and to encourage the parties to rely on  
12 statutory provisions for the purpose of recovering attorney's fees, this Court's efforts  
13 were essentially ignored by both parties. Each party's failure to heed this Court's  
14 directive to make an offer pursuant to NRS 125.141 makes it highly unlikely that this  
15 Court will find or conclude in post-adjudicatory proceedings that either party is a  
16 "prevailing party" under the terms of this Decree.  
17  
18

19  
20 III. DIVISION OF ASSETS AND DEBTS

21 (A) NEVADA LAW RE: COMMUNITY PROPERTY

22 NRS 123.220 provides that:

23  
24 All property, other than that stated in NRS 123.130,<sup>36</sup> acquired after  
25 marriage by either husband or wife, or both, is community property  
26 unless otherwise provided by:

27  
28 <sup>36</sup>NRS 123.130 provides that all property of a spouse "owned by her [or him] before  
marriage; and that acquired by her [or him] afterwards by gift, bequest, devise, descent or by  
an award for personal injury damages, with the rents, issues and profits thereof, is her [or his]  
separate property."

- 1
- 2 1. An agreement in writing between the spouses.
- 3 2. A decree of separate maintenance issued by a court of
- 4 competent jurisdiction.
- 5 3. NRS 123.190.
- 6 4. A decree issued or agreement in writing entered pursuant to
- 7 NRS 123.259.

8 NRS 123.225 adds, in pertinent part, that "[t]he respective interests of the  
9 husband and wife in community property during continuance of the marriage relation  
10 are present, existing and equal interests, subject to the provisions of NRS 123.230."  
11 Consistent with these statutory provisions, the Nevada Supreme Court has declared  
12 that "the statutes clearly mandate that all property acquired by the parties until the  
13 formal dissolution of the marriage is community property." *Forrest v. Forrest*, 99 Nev.  
14 602, 607, 668 P.2d 275, 279 (1983). Thus, the physical separation of the parties does  
15 not terminate the marital community for purposes of property acquisition.

16 Further, NRS 123.230 provides, in pertinent part, as follows:

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

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

24 4. Neither spouse may purchase or contract to purchase  
25 community real property unless both join in the transaction of purchase  
26 or in the execution of the contract to purchase.

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

1  
2 Finally, with respect to the division of community property, NRS 125.150(1)(b),  
3 provides that, in granting a divorce, the court:

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

8 (B) CIOFFI-KOGOD MARITAL BALANCE SHEET

9  
10 Attached hereto as Exhibit 1 is this Court's Marital Balance Sheet setting forth  
11 this Court's findings regarding the value of assets and debts listed therein. The Marital  
12 Balance Sheet also sets forth this Court's division of assets and debts pursuant to NRS  
13 125.150. For purposes of valuation and division, this Court used February 26, 2016  
14 (the final regular trial date) to define the end of the marital community, which was the  
15 date on which the Court orally pronounced the parties divorced.<sup>37</sup> With respect to the  
16 value of assets and debts and the division thereof, this Court makes the following  
17 additional findings and conclusions:  
18

19  
20 (1) The only assets to which the parties did not either stipulate to the value  
21 or where there is a material difference in value in their Closing Briefs are the following:

22 (a) Radiology Partners investment (Gabrielle's value: \$655,000;  
23 Dennis' value: \$150,000);

24 (b) The Oak Pass property (Gabrielle's value: \$6,400,000; Dennis'  
25 value: \$5,780,000);

26 ...  
27

28  

---

<sup>37</sup>Statements with updated account values were admitted into the record at the July 13,  
2016 hearing.

- 1  
2 (c) 2015 Ferrari automobile (Gabrielle's value of \$376,861.18;  
3 Dennis' value: \$180,000);  
4 (d) 2015 Bentley automobile (Gabrielle's value: \$255,000; Dennis'  
5 value: \$180,000); and  
6 (e) 2015 Bentley automobile (Gabrielle's value: \$205,000; Dennis'  
7 value: \$135,000).

8 (2) Each party's respective marital balance sheet identifies account values for  
9 various investment and retirement accounts. This Court notes that there are  
10 differences in the values of several UBS investment accounts. These differences,  
11 however, appear to be a function of updated values supplied by Dennis for the July 13,  
12 2016 hearing. In this regard, this Court accepted the higher/updated values supplied  
13 by Dennis as corroborated by the Supplemental Exhibits admitted into the record.  
14 Also, additional distributions from these investment accounts were made to both  
15 parties equally by stipulation. Such distributions necessarily altered the value of these  
16 accounts. Accordingly, this Court relied on the updated statements supplied by  
17 Dennis.  
18  
19

20 (3) With respect to Radiology Partners, this Court accepts the value of  
21 \$150,000. This value is consistent with the value set forth in the Anthem Report (p.  
22 17 and the attached marital balance sheet) and the value advocated by Dennis.<sup>38</sup>  
23  
24

25 <sup>38</sup>The record does not instill a high degree of confidence for the Court with respect to  
26 the value of Radiology Partners. As noted above, the Anthem Report references a value of  
27 \$150,000 for the investment. This value appears to be the amount of the original investment.  
28 The marital balance sheet attached to Gabrielle's Brief, however, values Radiology Partners at  
\$655,500 (with iChill valued at \$150,000). The marital balance sheet attached to Dennis'  
Brief requests that the investment in Radiology Partners be divided equally between the parties  
(which would obviate the need to ascribe a value to the investment). In contrast, Gabrielle has  
requested in prior iterations of her marital balance sheet that Dennis be assigned the value of

1  
2 (4) With respect to the Oak Pass property, this Court had the opportunity  
3 to review the testimony of the witnesses, including Mark Herman, Jennifer Bosco, and  
4 Veronica Garcia. This Court also has reviewed and considered the Appraisal Report  
5 of Marc Herman dated January 30, 2016 (Exhibit 5) and the SunWest Appraisal of  
6 Real Property dated March 7, 2016 (Exhibits 6 and VVVV). Mr. Herman valued the  
7 Oak Pass property at \$6,400,000, with a range of value (based on comparables after  
8 adjustments) of \$6,074,000 to \$6,601,400. In contrast, SunWest Appraisals valued  
9 the Oak Pass property at \$5,780,000, with a range of value (based on comparables after  
10 adjustments) of \$5,025,000 to \$6,440,500. In his Financial Disclosure Form (Feb. 16,  
11 2016), Dennis valued the Oak Pass property at \$6,250,000.  
12

13  
14 Based on the review of the evidence in the record, this Court finds that the fair  
15 market value of the Oak Pass property for purposes of this Decree is \$6,300,000.  
16

17 (5) With respect to Dennis' un-vested stock options/LTIPs/incentive benefit  
18 programs (hereinafter referred to as "incentive benefits") with DaVita, this Court  
19 adopts the "wait and see" approach. *Fondi v. Fondi*, 106 Nev. 856, 859, 802 P.2d 1264,  
20 1266 (1990). Dennis argues that he will be required "to continue working hard in  
21 order to receive any benefit from those grants" in support of his position that any  
22 incentive benefits should be confirmed to him as his sole and separate property.  
23  
24  
25

26  
27 Radiology Partners. (The marital balance sheet attached to Gabrielle's Brief does not contain  
28 a proposed division.) Although this Court prefers to disentangle the parties by allocating the  
asset to one party (with the value equalized through the division of other assets), this Court  
is open to a timely request to reconsider this allocation (but not as to the value of the  
investment) and to divide the investment equally between the parties.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
JUVENILE SERVICES, NEVADA 89101

1  
2 Dennis' Brief 13. To do so, however, would discount entirely Dennis' "hard work"  
3 during the existence of the marital community.

4 Application of the "time rule" formula spoken of in *Fondi* and *Gemma v. Gemma*,  
5 104 Nev. 473, 760 P.2d 772 (1988), values both Dennis' community (pre-divorce) and  
6 separate (post-divorce) efforts to the acquisition of the asset, with the Court retaining  
7 jurisdiction to "wait and see" whether extraordinary post-divorce efforts or  
8 "performance conditions" should be considered in the future division. Absent such a  
9 showing, and to the extent that Dennis' interest in any incentive benefits have not  
10 "vested" as of the date of divorce (i.e., February 26, 2016), the community interest  
11 should be calculated as a fractional interest based on the "grant" date of the asset, the  
12 date of divorce (meaning the date this Court pronounced the parties divorced), and the  
13 vesting date (or the date on which Dennis' interest is fully matured). The calculation  
14 should follow the "time rule" principles enunciated in *Gemma v. Gemma*, 105 Nev. 458,  
15 778 P.2d 429 (1989) and *Fondi v. Fondi*, 106 Nev. 856, 802 P.2d 1264 (1990). This  
16 Court should retain jurisdiction to "wait and see" the extent to which post-divorce  
17 "performance conditions" impact the value of the incentive benefits.

18  
19 (6) With respect to vehicles, Dennis' Brief referenced multiple leased vehicles  
20 that are not referenced in Exhibit 1 as assets. Although this Court assigns no value to  
21 any leased vehicles, each party should be responsible for any liability associated with  
22 leased vehicles in their respective names. Each party's marital balance sheet references  
23 three vehicles with value: a 2015 Ferrari, a 2015 Bentley (12 cyl.), and a 2015 Bentley  
24 (8 cyl.). The 2015 Ferrari was sold and the proceeds have been divided equally  
25  
26  
27  
28



1  
2 between the parties. The discrepancies in the values of the 2015 Bentley (12 cyl.)  
3 (\$255,000 v. \$180,000) and the 2015 Bentley (8 cyl.) (\$205,000 v. \$135,000) are  
4 significant. This Court received limited evidence regarding the value of these vehicles.  
5

6 Although Gabrielle mused during her testimony about the possibility of receiving  
7 the vehicles as part of the division of assets, this Court was not persuaded that she  
8 sincerely desired to be awarded the vehicles. This Court is inclined to confirm both  
9 vehicles to Dennis as his sole and separate property at the values he has proposed.  
10 Nevertheless, this Court provides Gabrielle the option of receiving the vehicles at the  
11 corresponding values she placed on the vehicles. If Gabrielle so desires, her election  
12 must be made within 14 days of the entry of this Decree. The Marital Balance Sheet  
13 should be modified to insert the corresponding values, with the totals recalculated to  
14 effectuate an equal division.  
15  
16

17 (7) Apart from the UBS line of credit in the amount of \$412,723, each party  
18 should be responsible for the debt they each have incurred respectively. Such a result  
19 is based in part on the significant duration of the parties' separation. This Court  
20 presumes that the individual consumer debts incurred after the parties' separation  
21 benefitted each party individually and not the marital community as a whole.  
22 Accordingly, this Court finds that there is a compelling reason pursuant to NRS  
23 125.150 to assign to each party the consumer debts they each have incurred  
24 respectively without any offset in the division of assets.  
25  
26

27 (8) With respect to the division of furniture and personal property, neither  
28 party testified or argued that the other party was in possession of any such personalty

1  
2 that he/she desired to acquire. Further, the record is devoid of any value for such  
3 personalty except as noted below. The division of personalty excludes the confirmation  
4 to Dennis of the sapphire ring he acquired for Jennifer (which is identified separately  
5 in Exhibit 1) and the artwork he purchased after the issuance of the Joint Preliminary  
6 Injunction (May 15, 2014) for his Wilshire residence. The amount spent by Dennis  
7 on said artwork is captured as part of the Anthem Report and is thus included as part  
8 of the division of assets.  
9

10  
11 (9) Dennis argues that his Chase Cigna Health Savings Account should not  
12 be included as an asset to be divided. Although it may not be a financial benefit that  
13 Gabrielle is able to access after the parties' divorce, the Health Savings Account  
14 nevertheless has value and should be included as an asset confirmed to Dennis.  
15

16 (10) Each party should receive one-half of any credit card/travel reward points.  
17 This Court retains jurisdiction to oversee the division of these assets.  
18

19 (C) WASTE & COMPELLING REASONS FOR AN UNEQUAL DIVISION

20 (1) Defining "Waste" Under Nevada Law

21 NRS 125.150 authorizes this Court to "make an unequal disposition of the  
22 community property in such proportions as it deems just if the court finds a compelling  
23 reason to do so and sets forth in writing the reasons for making the unequal  
24 disposition." The "waste" or "dissipation" of community assets has been considered  
25 as a "compelling reason" to "make an unequal disposition." One scholarly author has  
26 opined that: "The range of human behavior in the waste aspects of family law is so vast  
27  
28

1  
2 that a specific description of what may constitute 'waste' or 'compelling reasons' is  
3 impossible to set forth in either a statute or case rule." Gary R. Silverman, Esq., *I Spent*  
4 *The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19,  
5 29. (2011).<sup>39</sup> This is because a finding of waste depends on the "particular facts and  
6 circumstances surrounding the conduct" in each case. Erika Driskell, *Dissipation of*  
7 *Marital Assets and Preliminary Injunctions: A Preventive Approach to Safeguarding Marital*  
8 *Assets*, 20 J. Am. Acad. Matrim. Law 135, 142 (2006). For example, courts have found  
9 waste for excessive alcohol and drug related expenditures (*id.* at 143); destruction of  
10 property (J. Thomas Oldham, *Romance Without Finance Ain't Got No Chance: Development*  
11 *of the Doctrine of Dissipation in Equitable Distribution States*, 21 Am. Acad. Matrim. Law.  
12 501, 505 (2008)); reduction in fair market value of property (*In re Marriage of Hokanson*,  
13 68 Cal. App. 4th 987, 80 Cal. Rptr.2d. 699 (1998)); and even charitable donations (*In*  
14 *re Marriage of Cerven*, 317 Ill. App. 3d 895, 742 N.E.2d 343 (Ill. 2d. Dist. 2000)).

15  
16 Although the case law precedent regarding waste or dissipation in Nevada is  
17 limited, the Nevada Supreme Court has sanctioned waste or dissipation as "a  
18 compelling reason for making an unequal disposition of community property." *Lofgren*  
19 *v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996). In *Lofgren*, the Nevada Supreme  
20 Court held that:  
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27 <sup>39</sup>Mr. Silverman offered a general definition of "dissipation" or "waste" as "community  
28 property spent, conveyed, hidden or otherwise converted by a spouse that . . . compels the  
court in justice and equity to reinstate the property to the community balance sheet and then  
divide such property as the facts compel." Gary R. Silverman, *I Spent The Money on Whiskey,*  
*Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 19 (2011).

1  
2 if community property is lost, expended or destroyed through the  
3 intentional misconduct of one spouse, the court may consider such  
4 misconduct as a compelling reason for making an unequal disposition of  
5 community property and may appropriately augment the other spouse's  
6 share of the remaining community property.

7 *Lofgren*, 112 Nev. at 1283, 926 P.2d at 297.

8 In *Lofgren*, the Nevada Supreme Court affirmed the district court's ruling that  
9 Mr. Lofgren's financial misconduct provided a compelling reason for an unequal  
10 division of community property. *Id.* at 1283, 926 P.2d at 297. Specifically, the district  
11 court found that, during the pendency of the divorce action and in violation of the  
12 joint preliminary injunction, Mr. Lofgren had: transferred community funds to his  
13 father (about one third of which husband could not account for); used community  
14 funds for his own purposes (including improving and furnishing his home); and made  
15 unauthorized gifts of community funds to his children. *Id.* at 1283-1284, 297-298.  
16

17 The Court reaffirmed the *Lofgren* holding in *Putterman v. Putterman*, 113 Nev.  
18 606, 939 P.2d 1047 (1997), noting that financial misconduct "in the form of one  
19 party's wasting or secreting assets during the divorce process . . . negligent loss or  
20 destruction of community property, unauthorized gifts of community property" may  
21 constitute compelling reasons for an unequal division. *Putterman*, 939 P.2d at 1048.  
22 In *Putterman*, the Nevada Supreme Court again affirmed the district court's unequal  
23 division of community property based on its "meticulous findings of fact which set  
24 forth numerous compelling reasons." 113 Nev. 606, 608, 939 P.2d 1047, 1048  
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1  
2 (1997).<sup>40</sup> The district court found that Mr. Putterman had engaged in financial  
3 misconduct that included: his failure to account for his earnings or any financial  
4 matters "over which he had control;" his lies to the court about not having an income;  
5 and, after the parties had separated, his charging of "several thousand dollars" on credit  
6 cards that Mrs. Putterman repaid. *Id.* at 609, 939 P.2d at 1049.

7  
8 The *Putterman* case contains insightful language about the extent to which a  
9 court should scrutinize the parties' financial dealings. The Court made the following  
10 instructive comments:  
11

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

17 \* \* \* \*

18 It should be kept in mind that the secreting or wasting of  
19 community assets while divorce proceedings are pending is to be  
20 distinguished from *under contributing* or *over consuming* of community  
21 assets during the marriage. Obviously, when one party to a marriage  
22 contributes less to the community property than the other, this cannot,  
23 especially in an equal division state, entitle the other party to a  
24 retrospective accounting of expenditures made during the marriage or to  
25 entitlement to more than an equal share of the community property.  
Almost all marriages involve some disproportion in contribution or  
consumption of community property. *Such retrospective considerations are  
not and should not be relevant to community property allocation and do not present  
"compelling reasons" for an unequal disposition; whereas, hiding or wasting of*

26  
27 <sup>40</sup>The unequal division in Mrs. Putterman's favor was "not excessive" and consisted of  
28 a country club membership and a portion of stock in a closely-held corporation which she was  
able to purchase because she was an employee of the corporation. *Id.*, 113 Nev. at 609-610,  
939 P.2d at 1049.

1  
2 *community assets or misappropriating community assets for personal gain may*  
3 *indeed provide compelling reasons for unequal disposition of community property.*

4 *Puttermann*, 113 Nev. at 609, 939 P.2d at 1048-49 (emphasis added).

5 The Nevada Supreme Court has considered and found other forms of  
6 misconduct that may constitute a compelling reason for an unequal division of  
7 community assets. For example, in *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946  
8 P.2d 200 (1997), the Nevada Supreme Court held that "if spousal abuse or marital  
9 misconduct of one party has had an adverse economic impact on the other party, it  
10 may be considered by the district court in determining whether an unequal division of  
11 community property is warranted." 113 Nev. at 1190, 946 P.2d at 203 (1997).  
12 "Evidence of spousal abuse or marital misconduct" alone, however, is not a "compelling  
13 reason under NRS 125.150(1)(b) for making an unequal disposition of community  
14 property." *Id.* at 1190, 946 P.2d at 203. The Nevada Supreme Court explained its  
15 holding by reference to the 1993 amendment to NRS 125.150(1)(b):  
16  
17  
18

19 In 1993, the legislature amended NRS 125.150(1)(b) to provide for an  
20 equal division of community property, rather than an equitable division.  
21 It appears that in amending NRS 125.150(1)(b), the legislature wanted  
22 to ensure that Nevada would remain a no-fault divorce state. Prior to the  
23 amendment, the district court could consider the "respective merits of the  
24 parties" in making a "just and equitable" disposition of the parties'  
25 community property. In amending NRS 125.150(1)(b), the legislature  
26 provided that the district court shall make an equal disposition of the  
27 community property, unless the court finds a "compelling reason" to  
28 make an unequal division. The legislature, however, did not define the  
"compelling reasons" exception to equal division.

*Id.* at 1189-1190, 946 P.2d at 203.

1  
2 In *Wheeler*, the district court found, based on its admission of photographs  
3 depicting numerous bruises on Ms. Upton-Wheeler allegedly inflicted by Mr. Wheeler,  
4 that an abusive relationship existed between the parties in which she "suffered from  
5 [Mr. Wheeler's] conduct" and that therefore a compelling reason existed to make an  
6 unequal division of community property in her favor. *Id.* at 1186-1187, 946 P.2d at  
7 201. However, to the extent that the district court simply (and improperly) relied on  
8 the spousal abuse alone instead of properly relying on the "adverse economic impact"  
9 of the spousal abuse upon Ms. Upton-Wheeler "which would warrant an unequal  
10 distribution of the community property," the Nevada Supreme Court reversed and  
11 remanded for further proceedings. *Id.* at 1190, 946 P.2d at 203.

14 In *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015), the district court  
15 found that there was a compelling reason for an unequal division of community  
16 property.<sup>41</sup> Approximately four years after the parties married, and approximately nine  
17 years prior to the parties' divorce, Mr. Maldonado was convicted of sexually abusing  
18 Ms. Robles' daughters from another relationship. The district court found that Mr.  
19 Maldonado's:  
20  
21

22 misconduct had a continuing economic impact on Robles due to the need  
23 for past and future counseling to address trauma resulting from his sexual  
24 crimes against her daughters. The record further reflects that she  
25 incurred lost wages and expense when she was requested to appear at  
26 Maldonado's numerous criminal proceedings, that the trauma resulted in  
27 medical bills for a hospitalization and medications, and that she was  
28 required to move because the molestation had occurred in their residence.

41 Notably, the parties did not have any community property to divide but the district court nonetheless found that a compelling reason for an unequal division (of nothing) existed.

1  
2 *Id.* at 3. On Mr. Maldonado's appeal, the Nevada Supreme Court affirmed the district  
3 court, stating: "Based on the record evidence and *Wheeler*, we conclude that the district  
4 court did not abuse its discretion by finding a compelling reason to make an unequal  
5 distribution of property." *Id.*  
6

7 In summary, Nevada recognizes that community property may be divided  
8 unequally between the parties if the court finds that one spouse has engaged in: (1)  
9 community waste (i.e. intentional financial misconduct per *Lofgren v. Lofgren*, 112 Nev.  
10 1282, 926 P.2d 296 (1996)); (2) negligent financial misconduct (i.e., unauthorized  
11 gifts and losses occasioned by marriage and its breakup per *Putterman v. Putterman*, 113  
12 Nev. 606, 939 P.2d 1047 (1997)); (3) marital misconduct that resulted in adverse  
13 economic impact (i.e., spousal abuse or marital misconduct that resulted in adverse  
14 economic impact per *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997));  
15 or (4) criminal marital misconduct that resulted in adverse economic impact per  
16 *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015).  
17  
18

19  
20 (a) Timing: When Does "Waste" Start?

21 *Lofgren* and *Putterman* shed some indirect light on the timing of when a court  
22 should consider expenditures as an incident of community waste. In *Lofgren*, Mr.  
23 Lofgren's community waste occurred after the commencement of the divorce  
24 proceeding and in violation of a joint preliminary injunction. 112 Nev. 1282, 1283,  
25 926 P.2d 296, 297 (1996). In *Putterman*, Mr. Putterman's community waste occurred  
26 after the commencement of the divorce proceeding and "after separation" from Ms.  
27 Putterman. 113 Nev. 606, 609, 939 P.2d 1047, 1049 (1997). Taken together, the  
28



1  
2 Nevada Supreme Court has implicitly held that waste can occur as early as the date of  
3 the parties' separation. This Court concludes, however, that this direction from the  
4 Nevada Supreme Court is not limiting language that was intended to preclude an  
5 earlier date for a court to consider conduct that constitutes "waste." Guidance from  
6 other jurisdictions regarding the timing of "waste" or "dissipation" is instructive.  
7

8 Generally, case law from other jurisdictions suggests that a finding of waste  
9 occurs only after an irretrievable or "irreconcilable breakdown" of the marriage. For  
10 example, in *Barriger v. Barriger*, 514 S.W.2d 114 (Ky. Ct. App. 1974), the Court of  
11 Appeals of Kentucky Court reimbursed the community unaccounted funds spent by  
12 husband on gambling and "any good looking broad that comes by." In so doing, the  
13 court noted that dissipation or waste exists when one spouse utilizes community  
14 property for his or her own benefit for a purpose unrelated to the marriage at a time  
15 when the marriage is undergoing an irreconcilable breakdown. *Id.* at 514 S.W.2d at  
16 115. Further, in *In Re Marriage of Severen*, 228 Ill. App.3d 820, 593 N.E.2d 747  
17 (1992), an Illinois appellate court found that "dissipation refers to 'the use of marital  
18 property for the sole benefit of one of the spouses for a purpose unrelated to the  
19 marriage at a time that the marriage is undergoing an irreconcilable breakdown.'" 228 Ill.  
20 App.3d at 824, 593 N.E.2d at 750, quoting *In re Marriage of O'Neill*, 138 Ill.2d 487,  
21 563 N.E.2d 494 (1990).  
22

23 Scholarly authors have opined that, in a community property state, waste can  
24 occur at any time during the marriage. "No community property state appears to have  
25 developed a marital breakdown requirement, probably because of the fact that a  
26  
27  
28

1  
2 dissipation of community property even prior to marital breakdown is still an  
3 interference with a present ownership interest of the other spouse." Lewis Becker,  
4 *Conduct of a Spouse That Dissipates Property Available for Equitable Property Distribution: A*  
5 *Suggested Analysis*, 52 Ohio St. L. J. 95, 108, 123 (1991).  
6

7 Notwithstanding this scholarly discussion that "waste" can occur during periods  
8 of "marital bliss," this Court concludes that, if reasonably possible, the more sound  
9 approach is to determine when the marriage is undergoing an "irretrievable" or  
10 "irreconcilable" breakdown as a "line of demarcation" for the Court's analysis of waste.  
11 In this regard, this Court should be less inclined to scrutinize, second-guess, or micro-  
12 manage the financial affairs of spouses living in relative harmony. Rather, a court  
13 should presume that financial decisions made by parties living in marital harmony are  
14 not waste. To conclude otherwise would encourage "retrospective accountings" that  
15 the *Putterman* Court warned against and invite an audit in virtually every divorce case  
16 of all financial decisions from the moment the couple declared "I do." Rather, the  
17 Court should apply greater scrutiny to the parties' financial affairs after the irretrievable  
18 or irreconcilable breakdown has started.  
19  
20  
21

22 Dennis acknowledges that "[o]nce the marriage begins to undergo an  
23 irreconcilable breakdown, courts have recognized that parties might not be looking out  
24 for their spouse's best interest and, in fact, may try to harm their spouse financially."  
25 Defendant's Brief 19. Dennis argues that this "period ends as soon as the court is  
26 involved because once the court is involved, the parties are able to seek judicial  
27 intervention regarding these issues." *Id.* This Court concludes, however, that the  
28

1  
2 heightened scrutiny of the parties' financial activity does not cease upon the filing for  
3 divorce or once the "breakdown" has been recognized by both parties. (In other words,  
4 there is not a "green light" to start spending community funds without consequence  
5 once the relationship is deemed to have been "broken.") To the contrary, the financial  
6 practices of the parties should be scrutinized from the time of the "irreconcilable  
7 breakdown" until the divorce is finalized. Moreover, the very filing of the Complaint  
8 for Divorce (Dec. 13, 2103) and the Joint Preliminary Injunction (May 15, 2014)  
9 constitute taking judicial action.<sup>42</sup>  
10  
11

12 (b) Burden of Proof

13 Although the burden of proof has not been addressed directly in Nevada case law  
14 precedent, both *Lofgren* and *Putterman* offer, at least indirectly, some guidance with  
15 respect to who has the burden to account for allegedly wasted community assets. For  
16 example, the Court in *Putterman* referenced the trial court's finding that the husband  
17 "had refused to account to either [wife] or to the court for any finances over which he  
18 had control, including separate property or earnings." 113 Nev. 606, 609, 939 P.2d  
19 1047, 1049. The Court concluded that "[t]he husband's financial misconduct in the  
20 form of his having refused to account to the court concerning 'earnings' and other  
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22  
23

24 <sup>42</sup>Dennis suggests that Gabrielle's inaction (including her failure to file more than two  
25 motions prior to trial) confirms at least tacit approval of his spending practices. Thus, while  
26 Dennis assured Gabrielle (and this Court) during the first two hearings in this case that he  
27 would spearhead an accounting and that he would compensate Gabrielle for his spending (i.e.,  
28 lulling her into an apparent false belief that he was pro-actively addressing the issue and that  
there was no need for any filings with the Court), he now criticizes her for accepting his  
promises and not running into court immediately. This appears to be a recurring pattern in  
the parties' relationship. Further, the suggestion that more than *nine* pre-trial hearings should  
have been held during the pendency of this case is not a welcome thought.

1  
2 financial matters 'over which he had control' and the husband's 'lying' to the court  
3 about his income both provide compelling reasons for unequal disposition." *Id.*  
4 (Emphasis added).

5  
6 Similarly, in *Lofgren*, the Court found that Mr. Lofgren's community waste  
7 totaled \$96,000, comprised of community funds that he either failed to account for or  
8 that he used for a non-marital purpose. 112 Nev. at 1284, 926 P.2d at 297-98. In  
9 summary, the Nevada Supreme Court has subtly held that the wasting spouse has the  
10 burden of accounting for alleged wasted community funds and showing that the funds  
11 in question were used for a marital purpose.

12  
13 Placing the burden on the wasting spouse is also consistent with Nevada law in  
14 the context of parties involved in a fiduciary relationship. "A fiduciary relationship . . .  
15 arises from the existence of the marriage itself. Thus precipitating a duty to disclose  
16 pertinent assets and factors relating to those assets." *Williams v. Waldman*, 108 Nev.  
17 466, 472, 836 P.2d 614, 618 (1992). See also Gary R. Silverman, Esq., *I Spent The*  
18 *Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-  
19 21 (2011). In Nevada, spouses are regarded as partners who owe each other fiduciary  
20 duties. *Id.* The Nevada Supreme Court has held that the burden of proof is on the  
21 party who violated the fiduciary duties owed to the other party. *Id.* at 21. "The most  
22 elementary conceptions of justice and public policy require that the wrongdoer shall  
23 bear the risk of the uncertainty which his own wrong has created." *Foley v. Morse &*  
24 *Mowbray*, 109 Nev. 116, 121, 848 P.2d 519, 520 (1993), quoting *Bigelow v. RKO Radio*  
25 *Pictures*, 327 U.S. 251, 265, 90 L.Ed. 652, 66 S.Ct. 574 (1946).  
26  
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1  
2 In the majority of other states, the burden of proof is similarly established. Brett  
3 R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 557 (3d. ed., Thomson West  
4 2005).<sup>43</sup> First, the spouse alleging dissipation must establish a *prima facie* showing of  
5 the value of marital or community property that was spent. See *Brosick v. Brosick*, 974  
6 S.W.2d 498, 502 (Ct. App. Ky 1998). It is essential to establish the value of the  
7 dissipated property because the court "cannot determine the amount of the remedy  
8 without undue speculation." Turner, *Equitable Distribution of Property*, *supra*; see *Alsenz*  
9 *v. Alsenz*, 101 S.W.3d 648 (Tex. App. Houston 1st Dist. 2003) (although husband  
10 committed dissipation when he lost community funds while "day trading securities,"  
11 it was error for the court to "arbitrarily" award wife \$35,000 where the amount of loss  
12 had not been established by the evidence). Then, the burden of proof shifts to the  
13 spouse charged with dissipation to rebut the showing through presentation of evidence  
14 sufficient to account for the property at issue having been used for a marital purpose.  
15 *Brosick* at 502; *Gutierrez v. Gutierrez*, 193 Ariz. 343, 972 P.2d 676 (1998) (husband  
16 could not "explain with any specificity how he had spent" \$62,000 that he withdrew  
17 from the community retirement account). In *Morrison v. Morrison*, 713 S.W.2d 377  
18 (1986), a Texas appellate court similarly found that, "[b]ecause a trust relationship  
19 exists between husband and wife as to that community property controlled by each  
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25  
26 "There are two minority rules. The first places the burden on the dissipating spouse  
27 to produce *prima facie* evidence that the lost asset was either beyond his or her control or that  
28 it was used for a marital purpose. Once produced, the non-dissipating spouse bears the burden  
of overcoming the evidence produced. The second places the "complete" burden of proof on  
the non-dissipating spouse. Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105 at  
559-560.

1 spouse, the burden of proof to show fairness in disposing of community assets is upon the disposing  
2 spouse. . . . Thus, once evidence of the expenditures of community funds was admitted,  
3 it was incumbent on David to justify the expenditures." 713 S.W.2d at 379 (emphasis  
4 added).  
5

6  
7 (c) Evidentiary Standard

8 In many states, the spouse charged with dissipation must meet his/her burden  
9 of proof by "clear and convincing evidence."  
10

11 [A] mere summary denial of dissipation is clearly not sufficient to meet  
12 the burden. Rather, the spouse accused of dissipation must show specific  
13 evidence of the purpose for which the asset was spent. While there is no  
14 absolute requirement that the evidence be written or documentary,  
15 testimony alone is unlikely to meet the burden if there is any likelihood  
16 that the claimed purpose would have produced documents. Testimony  
17 is more likely to be accepted where the amount at issue is small, or where  
18 documentary evidence accounts for most of the questioned expenditures.

19 Brett R. Turner, *Equitable Distribution of Property* Vol. 2 §6.105, 557-558 (3d. ed.,  
20 Thomson West 2005). The rationale behind the majority approach "is access to  
21 evidence: in most cases, only the dissipating spouse will know how the asset came to  
22 be lost. If the complete burden of proof is on the innocent spouse, then the innocent  
23 spouse must not only prove the disappearance of the marital property, but also the  
24 precise way it disappeared or purpose for which it was spent – a burden which will  
25 often be impossible to meet." *Id.* at 559-60.

26 Similarly, in *In re Marriage of Severson*, 228 Ill.App.3d 820, 593 N.E.2d 747  
27 (1992), an Illinois Appellate Court held as follows:

28 [a] person charged with the dissipation is obligated to establish by clear  
and specific evidence how the funds were spent. General and vague statements

1  
2 that the funds were spent on marital expenses or to pay bills are  
3 inadequate to avoid a finding of dissipation. (Citations omitted).  
4 Moreover, an explanation given by a spouse charged with dissipation as  
5 to how funds were spent requires a trial court to determine her  
6 credibility. . . . A finding of dissipation is required where the charged  
7 party fails to explain specifically how the disputed funds were spent.  
8 (Citation omitted). An inadequate explanation has been found where the  
9 charged party merely testified that the money was spent "to live on and  
10 pay the bills" or for "his cost of living and his bills" and where the  
11 charged party produced no evidence. . . . In contrast, Claudia, as the  
12 charged party, provided a detailed accounting of how the funds were  
13 spent and testified that the figures were based on canceled checks, credit  
14 card statements, bills, receipts, and estimates for cash expenditures.

15 228 Ill. App.3d at 825-26 (emphasis added).

16 Guidance in Nevada is limited. However, there is authority for the proposition  
17 that the party who violated fiduciary duties owed to the other party must satisfy their  
18 burden of proof by "clear and convincing evidence." Gary R. Silverman, Esq., *I Spent*  
19 *The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19,  
20 20-21 (2011), citing *In re Tiffany Living Trust 2001*, 124 Nev. Adv. Op. 8 (2008).  
21 Further, it is persuasive that the "clear and convincing" evidentiary standard is similarly  
22 applicable to rebut presumptions relating to community property and gifts.  
23 Accordingly, this Court concludes that the evidentiary standard to be applied in this  
24 matter is that Dennis must meet his burden by clear and convincing evidence.

## 25 (2) Application to Dennis and Gabrielle's Divorce

26 This Court concludes that, once Gabrielle established a *prima facie* case that: (1)  
27 community funds had been spent on non-community purposes; or (2) community  
28 funds were otherwise unaccounted, it was Dennis' burden to provide this Court with  
proof (by way of an accounting) that his expenditures did not constitute waste. In light

1  
2 of the fiduciary relationship of the parties, this Court concludes that such proof must  
3 be clear and convincing. Much of the discussion and debate between the expert  
4 witnesses and expert reports offered to the Court can be narrowed to the issue of the  
5 evidentiary burden. Dennis critiqued Gabrielle's expert's reports based on her failure  
6 to provide "proof" that community funds were "wasted" or spent on a non-community  
7 purpose. However, it was Dennis, and not Gabrielle, who had the burden to  
8 demonstrate that unaccounted community funds were not wasted or that funds spent  
9 for specific purposes should not be found to constitute waste.  
10  
11

12 This Court's analysis of alleged waste in this matter is not about comparing,  
13 scrutinizing or challenging the lifestyle expenditures claimed in the parties' respective  
14 financial disclosure forms. Rather, after giving credit to Dennis for spending  
15 community funds on those items (and corresponding amounts) that he claimed in his  
16 financial disclosure forms, the issue for this Court is twofold: (1) whether expenditures  
17 that have been clearly identified constitute waste; and (2) whether Dennis has provided  
18 a sufficient accounting for "unaccounted" expenditures. Ultimately, it was Dennis'  
19 legal burden to provide such an accounting and, at least early in the case, he  
20 acknowledged as much when he boldly proclaimed at the February 3, 2015 Case  
21 Management Conference that he was "going to take that issue away from her by  
22 providing an accounting." Just as he had given Gabrielle false hope that, through  
23 marital counseling, their marriage could be saved, he gave this Court false hope that he  
24 would provide "an estimate and an offer that will be more than the dollars spent, so  
25  
26  
27  
28



1  
2 that one-half of which will be awarded to Mrs. Kogod to at least remove the financial  
3 sting or insult of Dennis' having this relationship."

4 This Court further concludes that the existence and analysis of waste by Dennis  
5 in regards to identifiable expenditures on Nadya and Dennis and Nadya's children  
6 begins in November 2004. Such a conclusion is based on this Court's finding that the  
7 irretrievable breakdown of the marriage began in 2004 with Dennis secretly spending  
8 money on a purpose that was irreconcilable with a harmonious marital relationship.  
9 In regards to unaccounted expenditures that have not been specifically identified as  
10 having been spent on Nadya, Dennis and Nadya's children, or Jennifer, this Court  
11 concludes that the analysis of waste by Dennis begins in March 2010. In this regard,  
12 Dennis' filing of his Complaint for Divorce (Mar. 10, 2010) in early 2010, and the  
13 parties "permanent" physical separation in 2010 reflect a permanency of the  
14 irretrievable breakdown of the marriage. The year 2010 also marks the period of time  
15 in which Gabrielle became aware of serious issues and problems in the parties' marriage  
16 which would give rise to heightened scrutiny by this Court as to all expenditures (and  
17 not just those expenditures traceable to a girlfriend and children of an affair).  
18  
19  
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22 As previously discussed, it is undisputed that Dennis initiated his extra-marital  
23 affair with Nadya no later than November 2004. This relationship, as well as at least  
24 one additional extra-marital affair (with Jennifer), continued through the filing of these  
25 divorce proceedings (with financial support extending through the date of the divorce  
26 proceedings). Thus, any expenditures traced directly to these affairs should be  
27 recaptured as part of the Court's consideration of NRS 125.150. This Court finds that  
28

1  
2 Dennis' maintenance of extra-marital affairs is inherently inimical to maintaining  
3 marital harmony and invites this Court's scrutiny as to these traceable expenditures  
4 that took place even during a time in which Gabrielle may not have perceived that the  
5 relationship was undergoing an irretrievable or irreconcilable breakdown. As in  
6 *Putterman*, Dennis failed in large part to account for his expenditures *despite repeated*  
7 *assurances to this Court that he would do so.*<sup>44</sup>  
8

9  
10 (3) Remedy for Waste/Dissipation

11 The majority of courts in equal division states and equitable division states  
12 appear to approach the remedy for waste or dissipation in the same way: "the court will  
13 deem the wrongfully dissipated assets to have been received by the offending party  
14 prior to the distribution." *Brosick v. Brosick*, 974 S.W.2d 498, 501 (1998). This  
15 essentially places the non-wasting spouse in the position he or she would have been in  
16 had the other spouse not wasted community assets. Lori D. Hall, *Dissipation of Marital*  
17 *Assets: How South Carolina and Other States Prevent and Remedy the Problem*, 10 S.C. Law  
18 41, 43 (1999). Indeed, the remedy "must bear some relation to the evidence  
19 presented" and must be based on the court's specific findings regarding the value or  
20 amount of waste or dissipation. *Brosick*, 974 S.W.2d at 501.  
21  
22  
23  
24  
25

26 "Dennis' failure to provide this Court with his own accounting is distinct from his  
27 participation in discovery. It is not disputed that Dennis produced thousands of pages of  
28 records in discovery in response to discovery requests. Despite his evidentiary burden to  
account for the monies reflected in these documents, he abdicated his responsibility to  
affirmatively account for his expenditures. Instead, he sat back and waited for the opportunity  
to critique and "poke holes" in Gabrielle's accounting.

1  
2 Under Nevada law, the statutory remedy of NRS 125.150 provides the  
3 mechanism by which a spouse is made whole through an unequal division of assets.  
4 Further, pursuant to *Lofgren*, this Court "may appropriately augment the other spouse's  
5 share of the remaining community property." 112 Nev. at 1283, 926 P.2d at 297.  
6 Based on this Court's review of the expert reports and testimony offered by both  
7 parties, this Court has included the equalizing amount in the Martial Balance Sheet  
8 attached hereto as Exhibit 1. The amount of waste to be attributed to Dennis based  
9 on the expert analysis discussed below totals \$4,087,863.  
10

11  
12 (4) Expert Analysis: Findings re Waste: \$4,087,863

13 NRS 50.275 provides that, "[i]f scientific, technical or other specialized  
14 knowledge will assist the trier of fact to understand the evidence or to determine a fact  
15 in issue, a witness qualified as an expert by special knowledge, skill, experience, training  
16 or education may testify to matters within the scope of such knowledge." Further,  
17 NRS 50.295 provides that "[t]estimony in the form of an opinion or inference  
18 otherwise admissible is not objectionable because it embraces an ultimate issue to be  
19 decided by the trier of fact."  
20

21  
22 Gabrielle and Dennis both offered expert accounting testimony that focused on  
23 Dennis' spending. There were limitations, however, on the forensic accounting  
24 endeavors, including the unavailability of records and information as a result of the  
25 passage of time and faded memory. Jennifer A. Allen and Joseph L. Leauanae of  
26 Anthem Forensics (Ms. Allen and Mr. Leauanae are sometimes referred to collectively  
27  
28

1  
2 as "Anthem Forensics") testified on Gabrielle's behalf, and Richard M. Teichner of  
3 Teichner Accounting Forensics & Valuations, PLLC, testified on Dennis' behalf.

4 Ms. Allen described Anthem Forensics' function as threefold: First, Anthem  
5 Forensics analyzed transaction activity of financial accounts in existence during the  
6 marriage to determine who benefitted from the account activity. The analysis included  
7 review of bank and credit card statements and additional supporting documentation  
8 that was made available to Anthem Forensics. Second, Anthem Forensics identified  
9 assets and values for purposes of developing a marital balance sheet. Finally, Anthem  
10 Forensics analyzed Dennis' income for purposes of the issue of spousal support.  
11  
12

13 Despite Dennis' assurances to this Court that he would be spearheading the  
14 forensic accounting of his spending, and despite his legal burden to demonstrate by  
15 clear and convincing evidence that his spending was not wasteful, Dennis did not offer  
16 to the Court an investigative forensic accounting report. Rather, Mr. Teichner  
17 reviewed and critiqued the reports from Anthem Forensics, but did not conduct his  
18 own independent accounting analysis. Mr. Teichner admitted that he accepted at face  
19 value Dennis' representations without further investigation or independent  
20 verification.<sup>45</sup>  
21  
22

23 The following Exhibits prepared by the experts involved in this matter were  
24 admitted into the record and reviewed by this Court: Index of documents in support  
25

26  
27 <sup>45</sup>Anthem Forensics opined: "Teichner has simply relied upon Dennis' representations  
28 and has not obtained supporting documentation even though his client has more access to this  
information than does Anthem. It is our opinion that the unsubstantiated regurgitation of  
Dennis' opinions may not constitute, nor require, the provision of expert testimony." Exhibit  
64, p. 8.

1  
2 of Spreadsheets in Anthem Forensic's Reports (Exhibit 55); Anthem Forensics' Expert  
3 Witness Report dated November 17, 2015 (Exhibit 56); Anthem Forensics  
4 Supplemental Expert Witness Report dated December 15, 2015 (hereinafter referred  
5 to as the "Anthem Report") (Exhibit 57); Anthem Forensics' Supporting Documents  
6 for facts set forth in Supplemental Expert Report dated December 15, 2015 (Exhibit  
7 58); Email from Joe Leauanae to Daniel Marks, Esq., dated February 9, 2016 (Exhibit  
8 59); Auto Related Exhibits listed on Exhibit 6 (Exhibit 60); Transactions that comprise  
9 the "adjusted" column to Exhibit 6 (Exhibit 61); Withdrawals - Gabrielle Kogod  
10 (Exhibit 62); Teichner Accounting Forensics & Valuations, PLLC Rebuttal Expert  
11 Report dated January 25, 2016 (hereinafter referred to as the "Teichner Report")  
12 (Exhibit D); Anthem Forensics' Response to Rebuttal Report dated February 5, 2016  
13 (hereinafter referred to as the "Anthem Response Report") (Exhibit 64); Anthem  
14 Forensics' Supporting Documentation for facts set forth in the February 5, 2016  
15 Report (Exhibit 65); and Teichner Accounting Forensics & Valuations, PLLC  
16 Surrebuttal Expert Report dated February 15, 2016 (Exhibit F). This Court also  
17 reviewed additional summaries prepared such as Exhibit 72 (spreadsheet re expenses  
18 for Khapsalis children from May 2014), Exhibit 73 (spreadsheet showing outflows  
19 greater than \$10,000 since date of Anthem Report), Exhibit 75 (spreadsheet showing  
20 payments to or on behalf of Dennis' family members since May 2014), and Exhibit 76  
21 (spreadsheet showing payments to Jennifer since September 2014).  
22  
23  
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26

27 With respect to their analysis of financial transactions and spending/account  
28 activity, Anthem Forensics examined more than 27,200 transactions. Anthem Report

1  
2 8. Anthem Forensics defined the "relevant period" of time of their examination as  
3 covering January 2004 through the present. *Id.* at 7. However, Anthem Forensics did  
4 not receive account statements prior to March 2008. *Id.* Thus, some elements of waste  
5 that pre-date March 2008 were not discoverable and excluded from the analysis.  
6

7 The Anthem Report organized Dennis' spending and transaction activity into  
8 various categories or "buckets" of expenses. Specifically, these "buckets" were  
9 organized as follows: (1) expenses traceable to Nadya and her and Dennis' twin  
10 daughters; (2) expenses traceable to Jennifer; (3) expenses traceable to Dennis' yacht  
11 purchases; (4) expenses "not elsewhere classified;" (5) expenses traceable to Dennis'  
12 family members; and (6) the opportunity cost of potential community waste.<sup>46</sup> The  
13 categorization and calculation of expenditures was also based on information Dennis  
14 offered by way of his deposition testimony and his sworn representations in his  
15 financial disclosure forms filed with the Court. Notwithstanding these classifications,  
16 Ms. Allen reiterated that whether particular expenditures constituted "waste" was to  
17 be determined by the trier of fact. Similarly, the Anthem Report provides that "[w]hile  
18 we have endeavored to analyze potential community waste, the ultimate  
19 characterization of the transactions identified in this section will need to be resolved  
20 by the trier of fact." *Id.* at 8.  
21  
22  
23  
24

25 In stark contrast with his admissions at the initial Case Management  
26 Conference, Dennis argued that, because there has been no diminution in value of the  
27

28  

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46Although items (5) and (6) were treated separately in the Anthem Report and not necessarily segregated into "buckets," the Court analyzes these categories in this section.

1  
2 marital estate, the Court should not entertain any reimbursement to Gabrielle for  
3 waste. Dennis argued that both *Putterman* and *Lofgren* involved factual scenarios where  
4 the marital estate diminished in value as a result of the spending of one spouse. In the  
5 instant matter, it is undisputed that, not only did the marital estate *not* diminish in  
6 value from 2004 through the divorce action, but the marital community increased in  
7 value exponentially. Dennis also challenged Anthem Forensics reliance on labels to  
8 quantify alleged "waste." Although Mr. Teichner was critical of the labeling of  
9 expenditures in the Anthem Report, he nevertheless opined that "Dennis should have  
10 had the freedom to spend a relatively small percentage of his sizable annual  
11 compensation on discretionary expenditures, as should anyone else." Teichner Report  
12  
13 3. In response to a query about "[w]hat is the amount of money somebody can spend  
14 on a girlfriend without it being community waste?," Mr. Teichner testified:  
15  
16

17 Well, I don't think there's any threshold amount. . . You've got to take  
18 in context as to whether those expenditures would have been made  
19 otherwise. You got to take into account how much was expended, what  
20 the person's earnings were, whether or not that person is living, is apart  
21 from their normal spouse and for how long. . . You've gotta take the  
22 expenditures in context and then say, what's reasonable? Are these living  
23 expenses expenditures that Mr. Kogod would have spent anyway had he  
24 not had a girlfriend. . . Or are they a little bit more? And, if they're a  
25 little bit more, then still is he dissipating the marital estate by doing this  
26 while his income is going up, while his net worth is going up. I think you  
27 have to take this all into context.  
28

\*\*\*

26 Again, . . . you've gotta take everything into context. If he's living apart  
27 from his wife, he's got his own life, she's got . . . the wife has her own life.  
28 Yes, *I think you're entitled to go out and have friends, have girlfriends, you  
know, have some entertainment enjoyment in your life.*

February 26, 2016 Video: 14:04; 14:10 (emphasis added)

As a preliminary observation, the analysis of the Anthem Report does not appear to quantify the parties' expenditures in a comparative analysis. Indeed, the issue of waste is not necessarily a matter of equalizing or even comparing the amount of expenditures by each party. In fact, over the span of their analysis (and relying on each party's respective financial disclosure forms), Ms. Allen testified that Dennis would have spent \$2.4 million, compared to \$1.8 million spent by Gabrielle. February 26, 2016 Video: 9:20. This difference is of no consequence to the Court and equality of spending is not determinative of whether a compelling reason exists to unequally divide existing community assets. To engage in such an analysis would contravene the directives of *Putterman* by getting caught-up in the "over consumption" of one party or the "under contribution" of the other party. 113 Nev. at 606, 939 P.2d at 1048-49.

Apart from not focusing on a comparison of each party's relative expenditures, it also does not appear that the Anthem Report questioned or critiqued the amount spent on the categories identified in either party's financial disclosure forms. Ms. Allen testified that Anthem Forensics accepted as reasonable Dennis' expense claims on his financial disclosure forms (hereinafter generically referred to as "FDFs").<sup>47</sup> Indeed, it

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<sup>47</sup>The parties' Financial Disclosure Forms admitted into the record include: Gabrielle's Financial Disclosure Form (Feb. 25, 2015) (Exhibit XX) (hereinafter referred to as Gabrielle's "2015 FDF"); Gabrielle's Financial Disclosure Form (Feb. 19, 2016) (Exhibit 1) (hereinafter referred to as Gabrielle's "2016 FDF"); Dennis' Financial Disclosure Form (Feb. 27, 2015) (Exhibit 4) (hereinafter referred to as Dennis' "February 2015 FDF"); Dennis' Financial Disclosure Form (May 29, 2015) (Exhibit 3) (hereinafter referred to as Dennis' "May 2015 FDF"); and Dennis' Financial Disclosure Form (Feb. 16, 2016) (Exhibit 2) (hereinafter referred to as Dennis' "February 2016 FDF").



1  
2 is reasonable for this Court to expect that the expense amounts represented by each  
3 party in their FDFs are accurate (and that any amounts spent in excess thereof would  
4 require an accounting and explanation). The experts similarly should be able to rely<sup>48</sup>  
5 on said sworn financial declarations to establish the amount each party spends monthly  
6 on the expenditures listed therein.<sup>49</sup>  
7

8 Based on this Court's review of the evidence, including the reports submitted by  
9 the parties' respective experts, this Court finds that the total amount of waste  
10 committed by Dennis was \$4,087,863. Dennis failed to meet his burden by clear and  
11 convincing evidence (or even a preponderance of the evidence) that this amount was  
12 not wasted. In this regard, a compelling reason exists to divide the assets unequally by  
13 attributing to Dennis as part of his distribution of assets the sum of \$4,087,863. Thus,  
14  
15

16 <sup>48</sup>This Court recognizes that each party's FDF may not reflect actual expenditures  
17 throughout the marriage or even dating back to 2010. There is nothing in the record, however,  
18 that demonstrates that either party's legitimate and appropriate spending was higher prior to  
19 the commencement of the divorce (or in any prior year during the marriage). Taking into  
20 account the combined annual income of the parties prior to 2010, it appears unlikely that the  
21 parties' spending was as high as they each reported in their respective FDFs. Thus, reliance on  
22 current FDFs to calculate spending practices would tend to understate the level of wasteful  
23 spending by giving each party credit for more than he/she actually spent.

24 <sup>49</sup>At a minimum, "living expenses include all payments for food, clothing, housing,  
25 transportation, and medical costs incurred by the parties. Living expenses clearly do not  
26 include expenditures for the benefit of a paramour, or transactions which are legally or morally  
27 reprehensible." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 578, 581-582  
28 (3d. ed., Thomson West 2005). Where the parties have physically separated and in their own  
residences, they are each entitled to their "reasonable" living expenses. However, what is  
"reasonable" depends on the particular facts and circumstances in each case, taking into  
account the value of the marital estate, the marital standard of living, and the established  
pattern of expenditure. Erika Driskell, *Dissipation of Marital Assets and Preliminary Injunctions:  
A Preventive Approach to Safeguarding Marital Assets*, 20 J. Am. Acad. Matrim. Law 135, 144  
(2006). Thus, even discretionary expenditures consistent with the marital standard of living  
can be included as reasonable living expenses. "[T]he parties are not required to live Spartan  
lifestyles during separation." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105,  
580 (3d. ed., Thomson West 2005).

1  
2 for purposes of accounting and calculation, this amount should be included as an asset  
3 on Dennis' side of the marital balance sheet ledger. This amount is based on the  
4 discussion of the specific areas of waste/dissipation identified in the Anthem Report.  
5 With respect to the different "buckets" of alleged waste, this Court additionally finds  
6 as follows:  
7

8 (a) Nadya and Dennis/Nadya's Children: Total Waste: \$1,808,112  
9

10 Preliminarily, Dennis acknowledged that Gabrielle did not and would not have  
11 approved of spending any community funds on Nadya or their children. Thus,  
12 contrary to his argument, this Court *cannot* find that Gabrielle "tacitly agreed" to  
13 Dennis' spending. The Anthem Report details that a total of more than \$1.6 million  
14 of community funds were diverted from the marital community for the benefit and  
15 support of Nadya and Nadya and Dennis' children.  
16

17 The Anthem Report also provides that, based on Dennis' deposition testimony,  
18 he provided Nadya with approximately \$3,000 in cash each month. Thus, "we have  
19 estimated that Dennis provided Nadya with approximately \$279,000 from March 2008  
20 through November 2015." Anthem Report 11. As discussed below, this Court is  
21 attributing waste to Dennis from 2010 forward for monies not elsewhere classified  
22 (which includes a category for withdrawals and cash advances (Reference 123 of  
23 Exhibit 6 to Anthem Report)). Accordingly, and to avoid potential duplication with  
24 "withdrawal" and "cash advance" categories, this Court is not inclined to include the  
25 total amount as part of the waste calculation. Nevertheless, it is reasonable and  
26 appropriate to find that an additional \$72,000 was given to Nadya in cash from March  
27  
28

1  
2 2008 through February 2010 (the month preceding Dennis' filing of the initial  
3 Complaint for Divorce (Mar. 10, 2010). Such a consideration avoids potential  
4 duplication (as pre-2010 expenditures have been excluded from the monies not  
5 elsewhere classified) and is sufficiently certain based on the record so as to establish a  
6 *prima facie* showing of waste that Dennis has acknowledged.  
7

8 Pursuant to the Anthem Response Report, an additional \$54,934 in  
9 expenditures was discovered from additional account statements produced after the  
10 completion of the Anthem Report. This amount should be included as part of the total  
11 amount of funds spent on Nadya.<sup>50</sup> Combined with the \$1,681,178 set forth in  
12 Exhibit 2 to the Anthem Report, the expenditures total \$1,808,112.  
13

14 The Anthem Report summarizes the types of expenditures included as part of  
15 this total, with Exhibit 2 attached thereto setting forth the detail of these expenditures  
16 dating back to 2008. The Anthem Report noted that additional information is needed  
17 to "assess the amount of cash that was provided to Nadya." Anthem Report 10. The  
18 Anthem Report also notes that "missing source documentation was requested during  
19 the course of our engagement," but that additional documentation has not been  
20 received. Anthem Report 6-7. Thus, it appears that the amount identified by the  
21 Anthem Report may have understated the actual expenditures from the marital  
22 community that benefitted Nadya and the children.  
23  
24  
25

26 ...

27  
28 <sup>50</sup>It appears that some of these additional expenditures were for Jennifer's benefit  
(including Jennifer's legal fees of more than \$8,000). Whether it was for Nadya or Jennifer,  
it is the same analytically for this Court.

1  
2 Dennis complained that the Anthem Report failed to recognize that a portion  
3 of the grocery (or other) expenses listed under the Nadya/children category may have  
4 benefitted him (and therefore should be either excluded or reduced). Contrary to his  
5 claim, however, Ms. Allen testified that adjustments were in fact made based on the  
6 amount Dennis claimed for the same expenditure (e.g., grocery expenses) on his May  
7 2015 FDF. Further, it appears that this section of the report did not include  
8 allocations "for living expenses paid directly by Dennis such as utilities, groceries,  
9 property taxes, and costs related to the Overland apartment, the Edinburgh home, and  
10 the Oak Pass home. These costs are discussed later in this report." *Id.* 11. Finally, it  
11 is notable that Anthem Forensics had not received information regarding account  
12 activity/expenditures for Nadya for the period of time dating back to January 2004.  
13 Thus, it appears that the \$1,808,112 likely understates the amount spent on Nadya  
14 and the children.  
15

16  
17  
18 Mr. Teichner testified, and Dennis argued, that the money he spent on Nadya  
19 and the children would have been spent elsewhere and speculated that such other  
20 "hobby" would have been more costly financially to the marital community. Thus,  
21 independent of his challenge to the forensic tracing of these expenditures to Nadya and  
22 the children, Dennis submits that this spending should not even be considered or  
23 categorized as waste. In support of this argument, Dennis offered analysis of the  
24 relatively low percentage of expenditures on his Nadya "hobby" in comparison to his  
25 total income:  
26  
27  
28

1  
2 [The Anthem Report] assumes potential community waste on the premise  
3 that Dennis was not entitled to spend monies the way that he chose to  
4 do so. If there had not been expenditures by Dennis for Nadya and their  
5 children, for Jennifer, or for other items for which Anthem alleges  
6 [p]otential community waste, he may have spent the money elsewhere  
7 while living apart from Gabrielle. However Dennis chose to spend his  
8 money from 2004 through the date of [the Anthem Report] cannot be  
9 assumed to be potential community waste, especially in light of the  
10 amount of his spending in relation to his dramatically increasing annual  
11 income and due to the fact that the purpose of many of the expenditures  
12 in [the Anthem Report] are either mischaracterized or unknown.

13  
14 Teichner Report 3.

15  
16 This argument somewhat presupposes that this Court should recognize a wealth  
17 exception to the analysis of waste. In other words, Dennis could have and should have  
18 been allowed to spend community funds on any "hobby" or pursuit (including a  
19 girlfriend "hobby") based on the sheer size of the marital estate and amount of income  
20 he has generated. Alternatively, such an argument suggests that all spouses should have  
21 a similar percentage of their budget to spend on such things as girlfriends/boyfriends.  
22 In the context of this case, this Court cannot ratify or condone such a theory or  
23 argument. It is for a higher court to declare that community funds spent on a girlfriend  
24 and children born of a secret affair is not waste of the other spouse's present and  
25 existing share of those community funds.<sup>51</sup> The nature of the expenditure (i.e., is the  
26 expense item contrary to the maintenance of marital harmony?), is relevant to the

27  
28  

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29 <sup>51</sup>A distinction should be drawn between expenditures on the support of children of  
30 another relationship born prior to marriage versus during marriage. Indeed, expenditures on  
31 children born prior to a marriage are inapposite to this analysis. Such a "pre-existing"  
32 condition necessarily requires the financial support of a parent and is not inherently inimical  
33 to a marriage. In contrast, carrying on a secret relationship that bore children is inherently  
34 inimical to the continued existence of a harmonious marital relationship.

1  
2 Court's determination of whether it is merely a "lifestyle" choice (i.e., a legitimate  
3 hobby) or "waste" that justifies an unequal division of assets. The notion that  
4 spending money on a girlfriend or boyfriend is somehow acceptable conduct and that  
5 this Court would "open the floodgates for these type of claims" (Dennis' Brief 30) by  
6 requiring reimbursement in some form is not a tenable argument.  
7

8 Dennis also pointed out that Gabrielle was free to spend money on any hobby  
9 or pursuit and that he never imposed any limitations on her spending or criticized her  
10 spending. Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was  
11 never restricted in her spending or her access to money. The record reflects, however,  
12 that Gabrielle did not spend extravagantly. To the contrary, she would inform Dennis  
13 of transactions as small as gifting a washer and dryer. *See* Exhibit 20 (October 21,  
14 2011 message from Gabrielle inquiring: "Jennifer needs a washer. Okay for her to have  
15 ours?"). This Court finds and concludes that Gabrielle's unrestrained access to and use  
16 of community funds does not overcome the finding and conclusion that Dennis'  
17 spending (both unaccounted and accounted) is a compelling reason to divide the  
18 community assets unequally between the parties.  
19  
20  
21

22 Dennis failed to demonstrate with credible evidence that the expenditures set  
23 forth on Exhibit 2 to the Anthem Report and Exhibit 2 to the Anthem Response  
24 Report were not diverted from the marital community and that the total amount  
25 reflected therein does not constitute marital waste. Therefore, this Court finds a  
26 compelling reason exists to unequally divide the community assets by attributing the  
27 sum of \$1,808,112 as part of Dennis' division of assets.  
28

1  
2 (b) Jennifer: Total Waste: \$45,100

3 The Anthem Report details that \$45,100 of community funds were diverted  
4 from the marital community for Jennifer's benefit. The Anthem Report summarizes  
5 the types of expenditures included as part of this total, with Exhibit 4 attached thereto  
6 setting forth the detail of these expenditures. The evidence also establishes that Dennis  
7 purchased a sapphire ring intended for Jennifer worth \$14,000. The record reflects  
8 that the sapphire ring remains in Dennis' possession.  
9

10  
11 Dennis failed to demonstrate with credible evidence that the \$45,100 amount  
12 was not diverted from the marital community. Therefore, this Court finds a compelling  
13 reason exists to unequally divide the community assets by attributing the sum of  
14 \$45,100 as part of Dennis' division of assets. Moreover, the sapphire ring is confirmed  
15 to Dennis as his sole and separate property, with a value of \$14,000.  
16

17 (c) Yacht: Total Waste: \$0.00

18 During the marriage, Dennis sold and purchased two yachts. First, he purchased  
19 a 2007 Cruiser yacht in 2012. He traded the Cruiser yacht for a Marquis yacht in June  
20 2014 (while these divorce proceedings were pending). Although the Marquis yacht was  
21 acquired in the name of Dennis' parents, it is undisputed that Dennis funded the entire  
22 purchase and his parents had no interest in the yacht. In July 2015, Dennis sold the  
23 Marquis yacht for \$990,000. Anthem Forensics determined that Dennis spent  
24 \$626,658 in excess of the sales proceeds on yacht-related expenses.  
25  
26  
27  
28

1  
2 Dennis testified that his purchase of the yachts was his pursuit of a hobby that  
3 replaced old hobbies that were no longer physically practical.<sup>52</sup> Although this Court  
4 recognizes that Dennis' newfound "hobby" was not disclosed to Gabrielle and it does  
5 not appear that she ever expressly consented to these expenditures, this Court finds  
6 that Dennis' yacht expenditures are the type of "over consumption" referenced in  
7 *Putterman*, that does not necessarily constitute a compelling circumstance for an  
8 unequal division of assets. *Putterman*, 939 P.2d at 1048-49. This finding takes into  
9 consideration the size of the marital estate (i.e., lifestyle considerations) and Dennis'  
10 argument that his spending on such a hobby did not cause a diminution in value of the  
11 marital estate. Combined with a finding that this type of expenditure is not necessarily  
12 inimical to the maintenance of a harmonious marital relationship, this Court finds that  
13 these expenditures do not provide the Court with a compelling reason to unequally  
14 divide the community property. Thus, this Court does not attribute any amount to  
15 Dennis as part of the division of assets.

16  
17  
18  
19 (d) Family Expenditures: Total Waste: \$72,200

20  
21 During their marriage, the parties donated monies for the benefit of other family  
22 members. Most of these contributions, however, benefitted Dennis' family members.  
23 It appears that the donations or monies forwarded to Gabrielle's family members were  
24 limited primarily to small birthday gifts and contributions to expenses associated with  
25

26 ...

27  
28  

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<sup>52</sup>Ironically, the parties' Lake Las Vegas home was located on the lake with a large dock.  
At no time, however, did the parties own a boat at Lake Las Vegas.



1  
2 property inherited by Gabrielle and her siblings. With respect to Dennis' family, the  
3 contributions to his family members included the following:

- 4       ○ The March 2013 purchase of the property located at 321 South San  
5 Vicente, Boulevard, Los Angeles, California (hereinafter referred to as the  
6 "San Vicente" property) where Dennis' parents reside. This property is  
7 listed as part of the division of community assets in this divorce. See  
8 Exhibit I. (Dennis' parents testified that they believed the property  
9 would belong to Dennis upon their passing. Although his father signed  
10 a note for the property, he did not believe Dennis would require any  
11 payments and he has not, in fact, made any payments on the note.)  
12       ○ Dennis has paid and continues to pay the property taxes and homeowners  
13 association dues (approximately \$600 per month according to Dennis'  
14 father) for the San Vicente property. Further, Dennis has paid and  
15 continues to pay for his parents' car insurance.  
16       ○ For a period of time, Dennis contributed \$1,000 per month for the  
17 support of his parents.  
18       ○ Dennis gave his father \$50,000 to contribute to a political campaign.  
19       ○ Dennis purchased the property located at 434 South Canon Drive,  
20 Beverly Hills, California (hereinafter referred to as the "Canon Condo")  
21 for the benefit of his brother's family. The Canon Condo is also listed as  
22 a community asset in the divorce. See Exhibit I.  
23       ○ Dennis advanced money to his brother, Mitchell Kogod, to assist with the  
24 opening of Mitchell's restaurant. Dennis also paid attorney's fees on  
25 Mitchell's behalf. It is unclear, however, whether this amount has been  
26 repaid.

27       As noted above, it was not uncommon for Gabrielle to communicate with  
28 Dennis about all expenditures or "gifting" of even relatively small items of personal  
property. Further, although Gabrielle had the freedom to spend without limitation, she  
did not spend community funds either recklessly or without Dennis' prior knowledge.  
Dennis did not reciprocate. Such one-sided communication, however, was not

1  
2 uncommon throughout the marriage. In fact, Gabrielle complained on November 23,  
3 2010 that:

4       Our finances are what we've been contributing to and building together  
5 over the course of our marriage. My thought was that any decisions  
6 being made about what we – individually or jointly — would do with  
7 them would have been, at least discussed. . . . I'm asking that, before any  
8 more decisions be made, you do make me aware of them and that we  
9 work them out together.

10 Exhibit 23. On December 12, 2013, however, Gabrielle lamented:

11       And one of the saddest things is that, *throughout our marriage*, you've  
12 pretty much always done what you wanted to do, whether it was cars,  
13 cats, travel, moving and buying homes – whatever. I always wanted you  
14 to be happy and have what you wanted, way back to when we were just  
15 starting out. I don't know why, at some point you felt the need to start  
16 doing things without telling me, and it got to a point where that simply  
17 became your way of doing things.

18 *Id.* (emphasis added).

19       Notwithstanding the lack of communication by Dennis to Gabrielle about the  
20 assistance that he provided to his direct family members, this Court finds and  
21 concludes that, with exception to the specific expenditures discussed below, said  
22 expenditures should not receive the same level of scrutiny as those monies spent on  
23 non or new family members concealed from Gabrielle. Although it is undisputed that  
24 Gabrielle did not share a close or friendly relationship with Dennis' family, such family-  
25 related expenditures, even when not disclosed or agreed to, are not necessarily inimical  
26 to a harmonious marital relationship when viewed in the context of this marital estate.  
27 When questioned about Dennis' spending on his parents, Gabrielle acknowledged that  
28 such spending was not inappropriate, exclaiming, "they are his parents." Gabrielle

1  
2 qualified her testimony by emphasizing that these expenditures should be discussed  
3 and that "you come to a decision together." Nevertheless, Dennis' expenditures on  
4 family members was relatively long-standing and regular.

5  
6 Although a married couple may disagree about money spent on family members  
7 (and such disagreements may result in discord), such gifts standing alone should not  
8 be deemed dissipation or waste without examining the context of the expenditures,  
9 including consideration of the overall marital estate and implied consent under the  
10 facts and circumstances of this case. Ultimately, this Court does not find that, again  
11 with the exception of those items discussed below, such expenditures constitute a  
12 compelling reason to divide the community property unequally. Moreover, the assets  
13 acquired for the benefit of Dennis' family members are captured in the Marital Balance  
14 Sheet as community assets confirmed to Dennis with Gabrielle receiving her one-half  
15 interest as a result.

16  
17  
18 The foregoing findings are limited to those expenditures that benefitted direct  
19 family members, which this Court defines as Dennis' parents, Dennis' siblings and  
20 Dennis' children from his *prior* marriage. It appears that Dennis gifted community  
21 funds to an aunt totaling \$15,000 in August and September 2014. Exhibit 75. These  
22 gifts took place after the issuance of the Joint Preliminary Injunction (May 15, 2014).  
23 Dennis failed to demonstrate by clear and convincing evidence that said \$15,000 is not  
24 waste of community assets or that this particular family member was the beneficiary  
25 of regular and routine gifts. Further, since May 2014, Dennis made what appear to be  
26 two non-routine large payments of \$3,600 each (in January and May 2015) to his  
27  
28

1  
2 father, Sheldon Kogod. These payments occurred after the initiation of these divorce  
3 proceedings and do not appear to be related to his parents' routine and regular support.  
4 Finally, the \$50,000 Dennis advanced to his father for a campaign contribution cannot  
5 be classified as an appropriate expenditure of community funds.  
6

7 Dennis failed to demonstrate with credible evidence that the \$72,200 detailed  
8 above was not improperly diverted from the marital community. Therefore, this Court  
9 finds a compelling reason exists to unequally divide the community assets by  
10 attributing the sum of \$72,200 as part of Dennis' division of assets.  
11

12 (e) Amounts Not Elsewhere Classified: Total Waste: \$2,162,451

13 Anthem Forensics included as part of its analysis a category or "bucket" of  
14 expenditures not elsewhere classified in the Anthem Report. Anthem Forensics  
15 explained:  
16

17 While we have sought to identify potential community waste related to  
18 specific cost centers, the documentation that we have thus far received  
19 has prevented us from being able to precisely allocate other outflows  
20 between Dennis and non-community uses. As such, we have prepared a  
summary of outflows between Dennis and non-community uses.

21 Anthem Report 13.

22 Anthem Forensics aggregated the outflows by category and year in Exhibit 6 to  
23 the Anthem Report. For ease of reference, Exhibit 6 to the Anthem Report is attached  
24 hereto as this Court's Exhibit 2. Anthem Forensics then made adjustments to the  
25 amounts that included: (1) removing amounts that were already included in the marital  
26 balance sheet as part of the property division; (2) removing amounts already allocated  
27 elsewhere in the Anthem Report; (3) adjusting the amounts that Anthem Forensics  
28

1  
2 assumed "may have reasonably benefitted the community" (even though Dennis did  
3 not provide proof that such a community benefit existed);<sup>53</sup> and (4) adjusting amounts  
4 based on Dennis' representations in his May 2015 FDF and his deposition testimony  
5 of his monthly spending on a particular expense item.  
6

7 As previously noted, it appears Anthem Forensics accepted and relied on Dennis'  
8 representations regarding his monthly expenditures as he defined them in his May  
9 2015 FDF. Although Dennis and Mr. Teichner complained that Anthem Forensics  
10 somehow placed Dennis on an "allowance" or set limits on his expenditures, the record  
11 establishes that Anthem Forensics relied on Dennis' claimed expenses (or, in other  
12 words, Dennis himself defined his monthly "allowance" for each expenditure based on  
13 his sworn May 2015 FDF). After allocating or crediting certain categories with the  
14 amount of expenses claimed by Dennis in his May 2015 FDF, Anthem Forensics  
15 allocated the excess amount by category into "amounts not elsewhere classified."  
16 Anthem Forensics also offered that some of the entries could not be determined  
17 without additional information. Thus, having already given credit to Dennis of the  
18 amount he claimed as his monthly expense in his May 2015 FDF, the amounts  
19 reflected in Exhibit 6 to the Anthem Report (and attached hereto as this Court's  
20 Exhibit 2) appear to be the excess amounts for which information is lacking or Dennis  
21  
22  
23  
24  
25

26 <sup>53</sup>Under Note 5 to Exhibit 6, Anthem Forensics gave Dennis the benefit of the doubt.  
27 In this regard, although Anthem Forensics lacked information to determine whether these  
28 expenditures benefitted the martial community, Anthem Forensics ultimately concluded that  
the expenditures *may have* benefitted the community. Therefore, these amounts were not  
included as excess expenditures not elsewhere classified despite the fact that Dennis failed to  
provide an accounting.

1  
2 has failed to otherwise justify. It was Dennis' burden to demonstrate that such  
3 unaccounted expenditures did not constitute waste.<sup>54</sup>

4 After making adjustments to the category totals, the Anthem Report identifies  
5 a total of \$3,611,035.84 in "non-community outflows not elsewhere classified." As  
6 noted above, this total is broken down into specific references in Exhibit 6 to the  
7 Anthem Report. In response thereto, the Teichner Report included the same exhibit  
8 with deletions (represented by a "D" in his Schedule 1) for those "expenditures for  
9 assets, investments, loan repayments and other items that should not be assumed by  
10 [Anthem Forensics] to be potential community waste." For ease of reference, Schedule  
11 1 to the Teichner Report is also included as part of this Court's Exhibit 2. This Court  
12 finds that sufficient evidence exists to make the following additional downward  
13 adjustments (organized by the corresponding "Reference number" in Exhibit 2):  
14  
15  
16

Reference number	Description/ Category	Adjustment amount	Explanation
7	Auto Related - GMAC (Cadillac)	\$273,000.00	Associated with real property that is subject to division and is unrelated to an automobile (notwithstanding the confusion created at Dennis' deposition); some entries pre-date 2010.
17	Bank Fees: Cash Advantage	\$3,182.97	No <i>prima facie</i> showing that category of expenditures constitutes waste; some entries pre-date 2010.

17  
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25  
26 <sup>54</sup>Dennis also complained that Gabrielle scrutinized "nickel" and "dime" expenditures  
27 that would be impractical to account for. He cited to the discussion before this Court at a prior  
28 hearing (and noted above) about establishing a \$5,000 "baseline" amount for review of Dennis'  
spending. Considering the fact that Dennis abdicated his responsibility to account for his  
waste of community assets, this Court is not inclined to entertain argument about ignoring all  
expenditures below \$5,000 for purposes of determining waste.

RYCE C. DUCKWORTH  
DISTRICT JUDGE

JAMILY DIVISION, DEPT. D  
45 VEGAS, NEVADA 89101

Reference number	Description/ Category	Adjustment amount	Explanation
18	Bank Fees: Finance	\$7,337.72	No <i>prima facie</i> showing that category of expenditures constitutes waste; some entries pre-date 2010.
20	Bank Fees: Interest	\$17,669.60	No <i>prima facie</i> showing that category of expenditures constitutes waste; small entry pre-dates 2010.
21	Bank Fees: Loan interest	\$26,989.96	No <i>prima facie</i> showing that category of expenditures constitutes waste.
23	Capital Call – Mutual fund	\$25,000.00	Loss from investment; is not sufficient alone to constitute a compelling reason for an unequal division of assets.
68-74	Loan Payments: Bank of America: \$249,821.56; Chase: \$4,598.06; UBS: \$87,749.66; US Bank: \$22,146.96; Washington Mutual: \$91,961.20; Wells Fargo: \$13,245.25; LOC: \$124,121.04.	\$593,743.73	These loan payments appear to be associated with property that is part of the Marital Balance Sheet. Line of credit was used for investment purposes. These expenditures do not constitute a compelling reason for an unequal division of assets. Also, some entries pre-date 2010.
76	Markdale Corp.	\$7,300.00	Pre-dates 2010.
80	Need Cancelled Check	\$172,435.94	Pre-dates 2010.
95	Property Management	\$8,953.00	These payments are associated with property that is included in the Marital Balance Sheet. Accordingly, these expenditures do not constitute a compelling reason for an unequal division of assets.
TOTAL:		\$1,135,612.92	

This Court finds that the foregoing expenditures do not constitute a sufficiently compelling basis to divided the parties' assets unequally. In addition to these specific references set forth above, various categories of expenditures included expenditures that pre-date 2010. As discussed previously, *for purposes of evaluating amounts not elsewhere*

1  
2 *classified*, this Court is not persuaded to include expenditures that pre-date 2010.<sup>55</sup>

3 Thus, the following additional adjustments (by reference number) should be included  
4 as part of the amounts not elsewhere classified:

- 5  
6 (26) "CC Payment – Black Card": \$615.25;  
7 (27) "CC Payment – BoFA": \$56,133.39;  
8 (29) "CC Payment – CitiCards": \$40,781.95;  
9 (31) "Cellular – AT&T": \$4,771.82 (½ of pre-2010 expenditures consistent with  
10 adjustment reflected in Exhibit 2);  
11 (33) "Checks written to Cash": \$4,850.00;  
12 (43) "Dues & Subscriptions – Fitness (CA)": \$4,334.00;<sup>56</sup>  
13 (51) "Gas/Fuel": \$916.85;\*  
14 (54) "Groceries": \$2,757.21;\*  
15 (56) "Home related": \$1,547.00;  
16 (59) "Home related (CA)": \$12,427.66;  
17 (75) "Lodging": \$28,382.06;  
18 (76) "Meals and entertainment": \$25,213.41;  
19 (79) "Moving expenses": \$3,513.63;  
20 (82) "Payments to individuals": \$4,039.03;\*  
21 (104) "Shopping": \$23,948.66;\*  
22 (114) "Uncategorized": \$8,140.69;\*  
23 (123) "Withdrawals and cash advances": \$90,598.28.<sup>57</sup>

24  
25 The foregoing additional adjustments total \$312,971, for a combined  
26 adjustment amount of \$1,448,584. Deducting \$1,448,584 from the total of amounts  
27 not elsewhere classified leaves a remaining total of \$2,162,451 in such expenditures not  
28

29  
30 <sup>55</sup>In part, some of these *unaccounted* pre-2010 expenditures fall into the "nickel and dime"  
31 category that this Court is not inclined to entertain as part of the waste analysis. Heightened  
32 scrutiny is more appropriate for such *unaccounted* expenditures beginning in 2010 when the  
33 marriage was indisputably broken and the parties were permanently separated.

34  
35 <sup>56</sup>Those entries denoted above by an asterisk ("\*") were calculated by determining the  
36 percentage amount attributed to pre-2010 expenditures in relation to the total amount and  
37 then multiplied by the "Adjusted" amount. Thus, where an adjustment was already included  
38 as part of the "Adjusted" amount, the full amount was not credited to avoid duplicating the  
39 reduction. Instead, the applicable percentage amount was used.

40  
41 <sup>57</sup>Part of this amount was recaptured by this Court by including \$72,000 as part of the  
42 cash given to Nadya from March 2008 through February 2010.



1 justified by Dennis. This Court finds sufficient justification in the record to conclude  
2 that the foregoing adjustments are appropriate in the context of the spending from the  
3 marital estate. However, with respect to the remaining \$2,162,451, this Court is  
4 unable to make a similar finding. Specifically, Dennis failed to meet his burden to  
5 show that \$2,162,451 was not "wasted" or that said amount was used for community  
6 purposes. Accordingly, this Court finds that a compelling reason exists to unequally  
7 divide the community assets by attributing the sum of \$2,162,451 as part of Dennis'  
8 division of assets.  
9

10  
11  
12 Notably, as part of the Teichner Report, Dennis argued for the elimination of  
13 the following itemized "References" (with the parenthetical description of those items  
14 not discussed above by this Court): 7, 9 (auto-related not elsewhere classified), 23, 57  
15 (home related - art (Wilshire apt.)), 64 (legal fees), 68, 69, 70, 71, 72, 73, 74, 79, 80,  
16 95, 114, and 122 (wire transfer - unknown) for total "eliminations" of \$1,768,251.69  
17 "Before Accounting for Elimination of Business Related and Normal Living Expenses."  
18 Many of the References to which Dennis objected have resulted in further adjustments  
19 from the total as set forth above. For those References that Dennis argued for removal,  
20 but have not been deducted or adjusted by this Court, Dennis failed to satisfy by clear  
21 and convincing evidence his burden to demonstrate that those unaccounted monies did  
22 not constitute waste. Moreover, some of the auto-related expenditures took place after  
23 the issuance of the Joint Preliminary Injunction and Dennis failed to meet his burden  
24 to justify said expenditures. Accordingly, there is a compelling reason to divide the  
25 assets unequally by the resulting amount of \$2,162,451.  
26  
27  
28

1  
2 (f) Opportunity Cost of Potential Community Waste

3 Gabrielle argued that she should be compensated for the opportunity cost "of  
4 foregone returns" associated with Dennis' use of community assets and income for  
5 purposes that did not benefit the marital community. Anthem Report 16. Further,  
6 Gabrielle also argued that she should be compensated for lost rental income for real  
7 property in which a family member or Nadya and the children resided. Although the  
8 Anthem Report did not identify a specific dollar amount of reimbursement, the  
9 Anthem Report cited Dennis' deposition testimony that the "targeted rate of return on  
10 his UBS accounts approximated 3.5 to 4.5 percent after taxes." *Id.*  
11

12  
13 This Court is not inclined to either find or conclude that, under the  
14 circumstances of this case, there is a compelling reason to divide the assets unequally  
15 on the basis of "foregone returns" associated with the diversion of community funds  
16 by Dennis. Independent of the speculative nature of evaluating such an opportunity  
17 cost, this Court takes into consideration the precipitous increase in the value of the  
18 marital estate during a period of time in which the marital relationship was irretrievably  
19 broken. Although this finding does not excuse the waste that this Court previously  
20 found Dennis to have committed, the fact that there was no diminution in the value  
21 of the marital estate is relevant to the Court's consideration of this issue raised by  
22 Gabrielle. Moreover, this Court similarly finds that potential lost rental income from  
23 real property in which either Dennis or a family member resided is not a sufficiently  
24 compelling reason for an unequal division of assets in this matter.  
25  
26  
27  
28

1  
2 In summary, this Court finds that a compelling reason exists to unequally divide  
3 the assets of the marital community pursuant to NRS 125.150 by attributing to Dennis  
4 the following amounts as part of the division of assets:

5  
6 ☐ Nadya and Dennis/Nadya's Children: \$1,808,112  
7 ☐ Jennifer: \$45,100  
8 ☐ Family Expenditures: \$72,200  
9 ☐ Amounts Not Elsewhere Classified: \$2,162,451  
10 TOTAL: \$4,087,863

11  
12 IV. SANCTIONS

13 Gabrielle also seeks sanctions against Dennis for his violation of this Court's  
14 Joint Preliminary Injunction (May 15, 2014) and the terms of the parties' Stipulation  
15 and Order (Aug. 10, 2015). As noted previously, Gabrielle's request for contempt  
16 failed to include a sufficient affidavit from Gabrielle consistent with *Awad v. Wright*,  
17 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v.*  
18 *Rancho Santa Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Nevertheless,  
19 pursuant to EDCR 7.60,<sup>58</sup> this Court may consider sanctions against Dennis for his  
20 conduct.

21  
22  
23 <sup>58</sup>EDCR 7.60 provides, in relevant part, as follows:

24 (b) The court may, after notice and an opportunity to be heard,  
25 impose upon an attorney or a party any and all sanctions which may, under the  
26 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:

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

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

1  
2 With respect to Dennis' alleged violation of the Stipulation and Order (Aug. 10,  
3 2015), the terms thereof fail to provide this Court with an adequate basis to make  
4 findings of contempt (apart from the failure to include an appropriate *Awad* affidavit).  
5 The Stipulation and Order (Aug. 10, 2015) is devoid of any specific deadlines for the  
6 conduct required therein. Further, it appears from the record that the proceeds from  
7 the sale of the yacht have been preserved in the accounts being divided by this Court.  
8

9 This Court's Joint Preliminary Injunction (May 15, 2014) (hereinafter  
10 referenced as the "JPI") provides, in relevant part, as follows:  
11

12 YOU ARE HEREBY PROHIBITED AND RESTRAINED FROM:

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

19 The record reflects that, after the issuance of the JPI, Dennis spent more than  
20 \$10,000 on thirty-seven (37) individual transactions that totaled \$1,486,452. Exhibit  
21 73 (Examples of Outflows Greater than \$10,000 Since May 2014). These expenditures  
22 do not include his purchase of a yacht and his Wilshire residence (which have been  
23 captured in the Marital Balance Sheet attached hereto). These expenditures do not  
24 appear to qualify as the "necessities of life" or to have been made in "the *ordinary*  
25 course of business." Nevertheless, it appears that the amounts listed in Exhibit 73 are  
26 included in either the Anthem Report for purposes of accounting, or are part of the  
27 Marital Balance Sheet. This includes references in Exhibit 73 to categories contained  
28 in Exhibit 6 to the Anthem Report. Although these expenditures have been captured

1  
2 in the Anthem Report and included as part of this Court's analysis of community  
3 waste, each transaction violated the terms of the JPI. There is no wealth exception to  
4 the express terms of the JPI. This Court sanctions Dennis the sum of \$500.00 for each  
5 of the 39 violations itemized in Exhibit 73, for a total of \$19,500. Dennis should pay  
6 to Gabrielle the \$19,500 sanction within thirty (30) days of the entry of this Decree.  
7

8 This Court is not inclined to find that sanctions should be imposed for the  
9 expenditures detailed in Exhibit 72 (Nadya/Children-Related Outflows Since May  
10 2014), or Exhibit 75 (Spreadsheet showing payments to or on behalf of Dennis' Family  
11 Members since May 2014). Again, these expenditures are included in other sections  
12 of the Anthem Report and have been considered by the Court with respect to the issue  
13 of waste. Further, many of the expenditures listed in Exhibit 72 and Exhibit 75 were  
14 for relatively small amounts and were for ongoing living expenses that this Court would  
15 not expect would cease upon the initiation of the divorce. Although these expenditures  
16 are appropriate for consideration in evaluating Gabrielle's claim of waste, this Court  
17 does not find a sufficient basis to impose additional monetary sanctions against  
18 Dennis.  
19  
20  
21

22 V. ALIMONY

23 A. CONCLUSIONS OF LAW  
24

25 NRS 125.150 provides that, in granting a divorce, this Court "[m]ay award such  
26 alimony to the wife or to the husband, in a specified principal sum or as specified  
27 periodic payments, as appears just and equitable." NRS 125.150 further adds, in  
28 pertinent part, as follows:

1  
2 5. In granting a divorce, the court may also set apart such  
3 portion of the husband's separate property for the wife's support, the  
4 wife's separate property for the husband's support or the separate  
5 property of either spouse for the support of their children as is deemed  
6 just and equitable.

7 \* \* \* \*

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

- 11 (a) The financial condition of each spouse;  
12 (b) The nature and value of the respective  
13 property of each spouse;  
14 (c) The contribution of each spouse to any  
15 property held by the spouses pursuant to NRS 123.030;  
16 (d) The duration of the marriage;  
17 (e) The income, earning capacity, age and health  
18 of each spouse;  
19 (f) The standard of living during the marriage;  
20 (g) The career before the marriage of the spouse  
21 who would receive the alimony;  
22 (h) The existence of specialized education or  
23 training or the level of marketable skills attained by each  
24 spouse during the marriage;  
25 (i) The contribution of either spouse as  
26 homemaker;  
27 (j) The award of property granted by the court in  
28 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.

10. In granting a divorce, the court shall consider the need to  
grant alimony to a spouse for the purpose of obtaining training or  
education relating to a job, career or profession. In addition to any other  
factors the court considers relevant in determining whether such alimony  
should be granted, the court shall consider:

- (a) Whether the spouse who would pay such  
alimony has obtained greater job skills or education during  
the marriage; and

1  
2 (b) Whether the spouse who would receive such  
3 alimony provided financial support while the other spouse  
4 obtained job skills or education.

5 (Emphasis added).

6 There have been a number of cases from the Nevada Supreme Court over the  
7 years that have discussed various factors to consider when determining the propriety  
8 of an award of spousal support. For the most part, these factors have been codified in  
9 NRS 125.150(9). However, these eleven statutory guidelines provide no guidance as  
10 to the relative weight to be applied to each factor or the measure of balancing these  
11 factors. Further, there is no formula to be applied by this Court in calculating or  
12 determining the propriety of awarding spousal support or the amount thereof. Rather,  
13 this Court weighs and balances the foregoing factors to adjudicate this issue.  
14

15  
16 Scholarly discussion of these statutory guidelines is instructive, specifically  
17 including the Honorable David A. Hardy's *Nevada Alimony: An Important Policy in Need*  
18 *of a Coherent Policy Purpose*, 9 NEV. L. J. 325 (2009). To this end, the statutory factors  
19 support a conclusion that spousal support is not limited to a "need" based  
20 determination. Rather, there are three general categories or theories of support. First,  
21 need based support (looking at need and ability to pay). Second, support that is in the  
22 nature of compensation for economic losses as a result of the marriage and divorce  
23 (which includes support that is based on the subordination of a career by one spouse,  
24 support that is adjunct to property division where the payor spouse has developed a  
25 "career asset," and support that is based on a spouse's reliance on the existence of  
26  
27  
28

1 marriage). Finally, support that is intended for welfare avoidance, or to prevent a  
2 spouse from becoming a public charge.  
3

4 The purpose of spousal support is not to equalize post-divorce incomes, but "to  
5 allow the recipient spouse to live as nearly as fairly possible to the station in life  
6 enjoyed before the divorce." *Shydler v. Shydler*, 114 Nev. 192, 198, 954 P.2d 37, 40  
7 (1998). Further, "[a]lthough the amount of community property to be divided  
8 between the parties may be considered in determining alimony," a spouse should not  
9 be required to deplete his/her share of community property for support. *Id.*, 114 Nev.  
10 at 198, 954 P.2d at 40. Further, this Court should not consider the respective "merits"  
11 of the parties in adjudicating the issue of spousal support. *Rodriguez v. Rodriguez*, 116  
12 Nev. 993, 13 P.3d 415 (2000). It is not a "sword to level the wrongdoer," nor is it a  
13 "prize to reward virtue." *Id.* 116 Nev. at 999, 13 P.3d 419. Rather, "Alimony is  
14 financial support paid from one spouse to the other whenever justice and equity require  
15 it." *Id.*  
16  
17  
18

19 Prior to addressing Gabrielle's request for periodic spousal support, this Court  
20 disposes of the issue of rehabilitative support. Pursuant to NRS 125.150(10), this  
21 Court is required to consider whether there is a basis to award rehabilitative alimony.  
22 Based on the record before this Court, there is no basis for an award of rehabilitative  
23 alimony. There are no facts in the record establishing the existence of a plan for  
24 rehabilitation and no evidence establishing viable options for rehabilitation or training.  
25 Indeed, it appears that Gabrielle is satisfied with her existing career and there was no  
26 indication that she desired or needed further training or education. Moreover,  
27  
28



1  
2 Gabrielle leaves the marriage with an educational background that is superior to  
3 Dennis. Gabrielle has neither sought nor presented facts that warrant consideration  
4 of rehabilitative support.

5  
6 B. FINDINGS OF FACT

7 Preliminarily, this Court finds that, taking into consideration Gabrielle's income  
8 (both from her employment and the passive income she will earn on the assets she  
9 receives as part of the division of community property), the spousal support considered  
10 by this Court is not need based or for the purpose of welfare avoidance. Nevertheless,  
11 there is a sufficient factual basis for the Court to consider an award of support that is  
12 in the nature of compensation for economic losses as a result of the marriage and  
13 divorce. With respect to the statutory factors to be considered, this Court finds as  
14 follows:  
15  
16

- 17 (1) The financial condition of each spouse; the income, earning  
18 capacity, age and health of each spouse; and the physical and  
19 mental condition of each party as it relates to the financial  
20 condition, health and ability to work of that spouse. NRS  
21 125.150(9)(a), (e) and (k)

22 Although the focus of these statutory factors is the recipient's need and payor's  
23 ability to pay, subsection (e) includes an element of examining the development by the  
24 payor of a career asset and reliance on the part of the recipient on the continuation of  
25 marriage. It is undisputed that both parties are capable of continuing to work and  
26 neither party suffers from any limiting mental or physical condition that inhibits their  
27 respective ability to earn income. Although Dennis referenced an upcoming hip  
28

1 surgery, there is no evidence indicating that he will be unable to continue his  
2 employment in the future. Gabrielle is 58 years of age and Dennis is 57 years of age.

3  
4 In evaluating the financial condition of each spouse, this Court considers and  
5 defines the income of both Gabrielle and Dennis to evaluate their income and earning  
6 capacity. With respect to income earned by the parties during the marriage, the  
7 increase in Dennis' annual income has been dramatic. For example, in 2003, the  
8 parties reported \$826,179 in combined total income/adjusted gross income (with  
9 \$826,902 in "wages, salaries, tips").<sup>59</sup> Exhibit 16. From \$826,179 in income in 2003,  
10 their combined income thereafter is summarized as follows:  
11  
12

13

Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2004	\$821,971	\$819,175	15
2005	\$2,702,010	\$2,693,810	14
2006	\$825,618	\$793,804	13
2007	\$1,007,982	\$993,828	12
2008	\$1,062,424	\$1,066,662	11
2009	\$1,659,925	\$1,667,831	10
2010	\$2,484,867	\$2,485,526	9
2011	\$15,485,110	\$15,512,261	8
2012	\$21,535,200	\$21,401,381	7
2013	\$7,746,799	\$7,248,488	6

24

25  
26  
27 <sup>59</sup>It appears that Gabrielle's portion of the parties' combined income was a very small  
28 percentage, generally less than five percent (5%). As a "Section 16" employee, Dennis'  
compensation is reported on a 10(k) form, which includes any transactions associated with  
stocks or stock options. Exhibits 91 through 98. Dennis' perquisites include private or  
personal "plane" hours and some health care contributions. Also, costs associated with his  
business travel generally are covered by the company up to a certain "good sense" point.

Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2014	\$14,976,489	\$14,459,056	5
2015 <sup>60</sup>		\$10,132,746.52	JJJJ

The record regarding the parties' 2015 income is incomplete and unclear. In this regard, Dennis' 2015 bonus was to be determined in March 2016 ( after the trial in this matter). According to Dennis, his projected income for the calendar year 2016 will be a base salary of \$700,000 to \$800,000. He will learn of his 2016 bonus in March of 2017.

As seen above, the parties' average annual adjusted gross income for the years 2011 through 2014 is \$14,935,899.50. Including 2010 as part of the analysis, the parties' average annual adjusted gross income over the five years (2010 through 2014) is \$12,445,693. Including Dennis' 2015 W-2 income, the average annual income for the five years from 2011 through 2015 is \$13,975,268.90. Dennis testified that his average income from 2011 through 2015 was \$13,000,000.

It is undisputed that Dennis' income historically has dwarfed Gabrielle's income throughout their marriage. It also is undisputed that Gabrielle's career was secondary to Dennis' career pursuits as evidenced by the parties' multiple relocations throughout their marriage. The parties agreed that it was more beneficial to follow Dennis' career. Even so, it does not appear that Gabrielle's career necessarily suffered or that she was ever precluded from pursuing employment.

<sup>60</sup>The 2015 income information is limited to Dennis' 2015 W-2 Wage and Tax Statement from Renal Healthcare, Inc. Exhibit JJJJ. Therein, Dennis' reported 2015 "Medicare" wages of \$10,132,746.52, with income taxes withheld of \$3,798,481.09.

1 Gabrielle has worked as a nurse manager, nurse recruiter and a clinical nurse.  
2  
3 Although her Certified Legal Nurse Consultant credential lapsed in approximately  
4 2012, she has worked at Dignity Health for approximately ten years. She works 24  
5 hours per week (or 48 hours over a two-week pay period). Throughout their marriage,  
6 there was not an expectation that Gabrielle would work more than her present part-  
7 time employment. Gabrielle enjoys her current employment and, during the marriage,  
8 Dennis encouraged Gabrielle to remain with Dignity Health.<sup>61</sup> Gabrielle has not  
9 applied for any different employment since 2004. Gabrielle defined her income in her  
10 2016 FDF, wherein she represented that her average gross monthly income was  
11 \$4,624.30. Gabrielle's 2016 FDF. After deductions, her net monthly income was  
12 \$3,800. *Id.*

13  
14  
15  
16 In contrast with Gabrielle's income, defining Dennis' income for support  
17 purposes is complicated. A comparison of his various FDFs filed with the Court  
18 illustrates the wide range of income reported by Dennis. For example, Dennis  
19 represented average gross monthly income of \$66,666.66 in his February 2015 FDF.  
20 His reported average gross monthly income increased to \$600,310.40 in his May  
21 2015 FDF. Finally, Dennis represented average gross monthly income of \$61,538.48  
22 in his February 2016 FDF. Dennis' income and benefits of employment with DaVita  
23  
24

25 ...

26 ...

27  
28 <sup>61</sup>During the marriage, there was some consideration of Gabrielle attending law school  
(which went only so far as Gabrielle purchasing an LSAT study guide). Even had she done so,  
the "success" of her legal career would be speculative.

1  
2 is summarized in the annual Proxy Statements he received from the United States  
3 Securities and Exchange Commission, which provide the following detailed summary:<sup>62</sup>

4

Year	Salary	Bonus	Stock Awards	Options Awards	Non-Equity Incentive Plan Compensation	All Other Compensation	Total
2008	472,414	150,000		2,353,580	750,000	11,109	3,737,103
2009	628,855	250,000		4,230,240	950,000	772	6,059,867
2010	727,075	118,000	2,377,500	2,364,780	1,500,000	17,095	7,104,450
2011	800,010	118,000		6,028,575	1,750,000	107,383	8,803,968
2012	800,004	118,000	4,036,057	1,358,364	1,400,000	45,877	7,758,302
2013	800,004			2,970,770	1,100,000	90,042	4,960,812
2014	800,000	200,000	667,422	1,860,796	6,142,500	104,792	9,775,510

12

13 Dennis' base salary has remained relatively constant from 2011 through 2014.  
14 His additional income is attributable to bonus income, stock awards, option awards,  
15 and other incentive awards. This additional income is determined by and at the  
16 discretion of the DaVita Compensation Committee and is not awarded until March  
17 of the following year. Also, there appear to be fluctuations in awards from year-to-  
18 year. Dennis testified that the "days" of earning significant incentive based income  
19 "are over."  
20

21  
22 Upon review of the record, this Court recognizes the fluctuating nature of  
23 Dennis' incentive compensation awards in contrast with the *relatively* constant and  
24 consistent base salary and bonus income he has received for more than five years.<sup>63</sup>  
25

26  
27 <sup>62</sup>Not reflected in the compensation summary above is Dennis' flight benefits with  
28 DaVita. Dennis' allocation of flight hours as one of his perquisites of employment ranged from zero in 2009 to a high of \$106,611 in 2011. Exhibits 93 and 95.

<sup>63</sup>From 2008 through 2014, Dennis received bonus income totaling \$954,000, for an average annual bonus of \$136,000. However, excluding 2013 (which was the only year in

1  
2 Moreover, from 2003 through 2009, this Court notes that the parties' combined  
3 income from "wages, salaries, tips" totaled \$8,861,289, for an annual average  
4 combined income of \$1,265,898.43. This Court also takes into consideration the fact  
5 that the highest income earned by Dennis came at a time that the marital relationship  
6 was broken and the parties had permanently separated. Without ascribing credit or  
7 blame, the delay in the parties divorcing has resulted in significant growth in the size  
8 of the overall marital estate. Although this Court does not accept Dennis' hypothetical  
9 proposition that the marital estate to be divided in 2010 would have been \$4 million  
10 had he prosecuted his Complaint for Divorce (Mar. 10, 2010), this Court does accept  
11 the argument that the amount Gabrielle will receive as part of the property division has  
12 increased significantly during the five plus years that the parties have been  
13 permanently separated.  
14

15  
16  
17 Recognizing that this is not a need based spousal support case, this Court  
18 similarly (as with Dennis' incentive compensation income) discounts the passive  
19 income that Gabrielle will earn from the property that she will receive as part of the  
20 property division.<sup>64</sup> Instead, this Court focuses on Dennis' base salary plus his average  
21 bonus income received from 2008 through 2012, and 2014 and Gabrielle's income  
22 from her employment. Thus, this Court finds that Dennis' average gross monthly  
23  
24

25 which a "bonus" was not reported pursuant to SEC filings), the annual average bonus was  
26 \$159,000.

27 <sup>64</sup>Unlike *Shydler, supra*, this is not a situation in which Gabrielle will need to deplete or  
28 rely on the principle amounts of her property award in the divorce for her support. Rather,  
Dennis testified that Gabrielle could earn at least four percent (4%) on the liquid amounts she  
will receive as part of this divorce. Gabrielle did not challenge Dennis' testimony or suggest  
any lower rate of return.

1  
2 income for purposes of support is \$80,000, with average net monthly income of  
3 \$58,000 (after deducting federal income taxes and social security deductions). The  
4 resulting difference in the parties' average monthly net incomes is \$54,200.  
5

- 6 (2) The nature and value of the respective property of each  
7 spouse and the award of property in the divorce to the spouse  
8 who would receive alimony. NRS 125.150(9)(b) and (j)

9 Dennis proposes that he receive the majority of the non-liquid assets as part of  
10 the division of assets. This includes: (1) the residence in which Nadya and the  
11 children reside (the Oak Pass property); (2) the residence in which Dennis' parents  
12 reside (San Vicente property); and (3) the residence in which Dennis' brother's family  
13 reside (Canon Condo). Based on such a division, Dennis argued that Gabrielle would  
14 leave the marriage with approximately \$18,000,000 in cash and \$2,000,000 in real  
15 estate. Dennis added that Gabrielle should be able to earn a reasonable rate of return  
16 of at least 4%. As such, Dennis projected that Gabrielle could earn between \$500,000  
17 and \$800,000 in passive income if Gabrielle invests the liquid assets with a  
18 conventional investment house (or even with a bank).<sup>65</sup>  
19  
20

21 According to Gabrielle's FDFs, she spends between \$180,000 and \$240,000 per  
22 year. Her 2015 FDF (Exhibit XX) shows total monthly expenses of \$15,255 per  
23 month, or \$183,060 annually. Gabrielle acknowledged, however, that her expenses  
24 would likely be reduced slightly after the Lake Las Vegas residence was sold. Thus,  
25  
26

27  
28 <sup>65</sup>In support of this argument, Dennis cites to the parties' 2014 U.S. Individual Income  
Tax Return wherein the parties reported \$133,666 in interest income, \$60,099 in tax-exempt  
interest income, \$284,303 in ordinary dividends, and \$96,223 in qualified dividends. Exhibit  
5.

1  
2 Gabrielle does not "need" support to meet her expenses. Nevertheless, comparing the  
3 total income each party will earn based on the history of their earnings during the past  
4 five years (combined with the passive income Gabrielle likely will earn), the record  
5 supports a finding that Dennis will continue to earn more income annually than  
6 Gabrielle.  
7

8 (3) The contribution of each spouse to any property held by the  
9 spouses pursuant to NRS 123.030, NRS 125.150(9)(c)

10 This factor is not applicable in this case.

11 (4) The duration of the parties' marriage. NRS 125.150(9)(d)

12 The parties married on July 20, 1991. Thus, they have been married for nearly  
13 25 years, which qualifies as a long-term marriage. As a result, Gabrielle has relied on  
14 the continued existence of their marriage for her support. However, it is not lost on  
15 this Court that the parties have not shared a harmonious marital relationship since  
16 approximately 2004. By no later than 2010, the parties were permanently separated.  
17 Further, as discussed throughout this Decree, this Court has determined that their  
18 marriage was irretrievably broken in 2004. Finally, this divorce action was initiated  
19 in December 2013. At that time, the parties had been married for 22 years.  
20  
21  
22

23 (5) Standard of living during the marriage. NRS 125.150(9)(f)

24 The parties' standard of living is defined by the historical earnings of the parties  
25 previously discussed. Again, although not need based, Gabrielle relied on the existence  
26 of the parties' marriage to maintain the standard of living achieved as a result of  
27 Dennis' income capacity. Without objection, Gabrielle followed Dennis' career  
28



1  
2 pursuits, which will result in Gabrielle leaving this marriage with more than \$20  
3 million in assets.

4 (6) The career before the marriage of the spouse receiving  
5 alimony. NRS 125.150(9)(g)

6 Both Gabrielle and Dennis had established a degree of success in their respective  
7 careers before their marriage. Although the parties followed Dennis' career throughout  
8 their marriage, it does not appear that Gabrielle's career materially suffered as a result  
9 of this mutual decision, or that she would be earning significantly more based on career  
10 subordination during the marriage.  
11

12 (7) The existence of specialized education or training or level of  
13 marketable skills attained by each spouse during marriage.  
14 NRS 125.150(9)(h)

15 Although Dennis did not receive specialized education during the marriage, his  
16 career experiences laid the foundation for his role and position that he now enjoys at  
17 DaVita. Indeed, he acknowledged that his employment experience played a key role  
18 in "getting me to DaVita," and that his ability to remain with DaVita was something  
19 he "earned" through hard work and "getting results." At the same time, though to a  
20 lesser degree, Gabrielle remained employed throughout most of their marriage and  
21 benefitted from the job training she experienced at various places of employment and  
22 in various capacities.  
23

24 (8) The contribution of either spouse as a homemaker . NRS  
25 125.150(9)(i)

26 This factor includes elements of career subordination, but it is not of significant  
27 import in this matter. Gabrielle testified that, as between the parties, she was  
28

1  
2 primarily responsible for care-taking duties of their various marital homes. Although  
3 the parties routinely employed house-cleaners, Gabrielle would cook and care for their  
4 home. However, this Court does not find that Gabrielle served as a homemaker in a  
5 traditional sense. At no time did it appear that she avoided or terminated employment  
6 for the purpose of taking care of the parties' home. Although Gabrielle's Brief cites  
7 multiple cases discussing the significance of the career sacrifices of homemakers, many  
8 of the citations involved full-time homemakers that remained at home to manage the  
9 home and raise children. Such is not the case in this matter.  
10

11  
12 Weighing and balancing the foregoing factors, this Court finds that Dennis  
13 should pay spousal support to Gabrielle in the sum of \$18,000 per month, for a period  
14 of 108 months, for a total of \$1,944,000. Considering the length of the parties'  
15 separation, and recognizing that the support is not need based, this Court further  
16 concludes and finds that the support should be paid in a specified or lump sum  
17 amount so as to disentangle the parties. NRS 125.150(1)(a) and (5). Accordingly,  
18 applying a 4% discount rate (the rate of return commonly referenced in the record) to  
19 the periodic monthly sum of \$18,000 per month for a period of 108 months, results  
20 in a present value lump sum amount of \$1,630,292. This amount should be  
21 effectuated by awarding Gabrielle the sum of \$1,630,292 from the UBS Resource  
22 Management Account (account 12745) awarded to Dennis.  
23  
24  
25

26 Based on the foregoing Findings of Fact, and Conclusions of Law, and good  
27 cause appearing therefor,  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. C  
LAS VEGAS, NEVADA 89101

1  
2 It is hereby ORDERED, ADJUDGED, and DECREED that an absolute  
3 DECREE OF DIVORCE is hereby GRANTED and the bonds of matrimony are hereby  
4 DISSOLVED and the parties are returned to the status of single, unmarried  
5 individuals, with Plaintiff henceforth known as GABRIELLE ROSE CIOFFI.  
6

7 It is further ORDERED, ADJUDGED and DECREED that the assets and debts  
8 are divided pursuant to the Marital Balance Sheet attached hereto as Exhibit I. In  
9 this regard, it is further ORDERED that the following assets are confirmed to Gabrielle  
10 as her sole and separate property:  
11

- 12 (1) the residence and real property located at 21 Augusta Canyon Way, Las  
13 Vegas, Nevada;  
14  
15 (2) the sum of \$186,030 from the net sales proceeds realized from the sale  
16 of the Lake Las Vegas residence (plus or minus one-half (1/2) of any  
17 amount in excess of or below net sales proceeds of \$570,502);  
18  
19 (3) the following bank and financial accounts:  
20 (a) the Merrill Lynch/Bank of America checking account (ending  
21 0129); and  
22 (b) one-half of the Merrill Lynch/Bank of America joint checking  
23 account (ending 6446);  
24  
25 (4) the following investments:  
26 (a) the UBS Strategic Advisor account (no. 12743);  
27 (b) the UBS Private Wealth Solutions account (no. 13134);  
28 (c) the UBS Resource Management Account (account 21076);

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF  
LAS VEGAS, NEVADA 89101

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- (d) the UBS Resource Management Account (account 20329);
- (e) the Merrill Lynch CMA account (no. 10637); and
- (f) the Merrill Lynch CMA account (10093);
- (5) one-half (½) of the fractional community property interest in any incentive awards granted or awarded to Dennis associated with his employment prior to February 26, 2016, calculated based on the total time between the award or grant of the asset/award and the date on which said asset/award vests or matures, with the Court retaining jurisdiction to "wait and see" whether post-divorce performance conditions should be considered as part of the division;
- (6) one-half of the net sales proceeds realized from the sale of the 2015 Ferrari;
- (7) the golf cart;
- (8) the following retirement accounts:
  - (a) the Fidelity Dignity Health retirement account;
  - (b) the sum of \$289,409 from the DaVita Executive retirement plan;
  - (c) the Merrill Lynch IRA (11040);
  - (d) one-half of the Teleflex defined benefit pension plan, with this Court retaining jurisdiction to enter a qualified order to effectuate the division thereof;
- (9) one-half (½) of all credit card/travel reward points accumulated during the parties' marriage; and

1  
2 (10) all of Gabrielle's furnishings, jewelry, clothing, personal belongings and  
3 effects.

4 It is further ORDERED that the following assets are confirmed to Dennis as his  
5 sole and separate property:  
6

7 (1) the following real properties:

8 (a) the sum of \$384,472 from the net sales proceeds realized from the  
9 sale of the Lake Las Vegas residence (plus or minus one-half (1/2)  
10 of any amount in excess of or below net sales proceeds of  
11 \$570,502);  
12

13 (b) the Oak Pass property;

14 (c) the San Vicente property;

15 (d) the Canon Condo;

16 (e) the residence and real property located at 10776 Wilshire  
17 Boulevard; and  
18

19 (f) the nanny quarters located at 10776 Wilshire Boulevard;  
20

21 (2) the following bank and financial accounts:

22 (a) one-half of the Merrill Lynch/Bank of America joint checking  
23 account (ending 6446);  
24

25 (b) the Wells Fargo checking account (ending 5397);

26 (c) the Wells Fargo checking account (ending 8870); and

27 (d) the Wells Fargo savings account (ending 6253);  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
LAS VEGAS, NEVADA 89101

1  
2 (3) the following investments:

- 3 (a) the UBS Resource Management Account (account 12745);  
4 (b) the UBS Resource Management Account (account 18575);  
5 (c) the NEA investment;  
6 (d) the Radiology Partners investment;  
7 (e) the iChill investment;  
8 (f) any interest in the Pray for Ukraine/Winter movie; and  
9 (g) any interest in the Thomasina movie;

10  
11  
12 (4) Dennis' interest in any incentive awards through his employment with  
13 DaVita, less Gabrielle's one-half ( $\frac{1}{2}$ ) interest in the fractional community  
14 property percentage in any such incentive awards granted or awarded to  
15 Dennis associated with his employment prior to February 26, 2016,  
16 calculated based on the total time between the award or grant of the  
17 asset/award and the date on which said asset/award vests or matures,  
18 with the Court retaining jurisdiction to "wait and see" whether post-  
19 divorce performance conditions should be considered as part of the  
20 division;  
21  
22

23 (5) the following automobiles:

- 24 (a) the 2015 Bentley 12 cyl.;  
25 (d) the 2015 Bentley 8 cyl.; and  
26 (c) one-half of the net sales proceeds realized from the sale of the  
27 2015 Ferrari;  
28

- 1  
2 (6) receivables due and owing from Kim Matthews, Bernie Kogod, Mitchell  
3 Kogod, and Sheldon Kogod;  
4 (7) the following retirement accounts:  
5 (a) the UBS Rollover IRA (46);  
6 (b) the sum of \$13,427 from the DaVita Executive retirement plan;  
7 (c) the Chase Cigna Health Savings account;  
8 (d) one-half of the Teleflex defined benefit pension plan, with this  
9 Court retaining jurisdiction to enter a qualified order to effectuate  
10 the division thereof; and  
11 (e) the Voya DaVita retirement account;  
12 (8) the Principal life insurance policy;  
13 (9) the sapphire ring;  
14 (10) one-half (1/2) of all credit card/travel reward points accumulated during  
15 the parties' marriage; and  
16 (11) all of Dennis' furnishings, jewelry, clothing, personal belongings and  
17 effects.  
18  
19  
20  
21

22 It is further ORDERED that Gabrielle has the option of receiving as her assets  
23 the 2015 Bentley (12 cyl.) and the 2015 Bentley (8 cyl.) at the corresponding values  
24 she placed on the vehicles. It is further ORDERED that Gabrielle must make her  
25 election to receive these vehicles within 14 days of the entry of this Decree. It is  
26 further ORDERED that, if Gabrielle exercises this option, the Marital Balance Sheet  
27  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
AS VEGAS, NEVADA 89101

1  
2 shall be modified to insert the corresponding values in Gabrielle's column of assets,  
3 with the totals recalculated to effectuate an equal division

4 It is further ORDERED that Dennis shall assume, pay, and hold Gabrielle  
5 harmless from the outstanding amount owed on the UBS line of credit (which is  
6 treated as a community debt).  
7

8 It is further ORDERED that Gabrielle shall assume, pay and hold Dennis  
9 harmless from the following debts as her sole and separate responsibility:

- 10  
11 (1) the amount owed to Banana Republic (account ending 4713);  
12 (2) the amount owed to Discover (account ending 5161);  
13 (3) the amount owed to Merrill Lynch AMEX (account ending 9677);  
14 (4) the amount owed to Kohl's (account ending 557);  
15 (5) the amount owed to Nordstrom (account ending 992);  
16 (6) the amount owed to TJX Rewards (account ending 6951);  
17 (7) the amount owed to LoveLoft Mastercard (account ending 5363) and  
18 (8) the amount owed to Saks (account ending 688).  
19  
20

21 It is further ORDERED that Dennis shall assume, pay and hold Gabrielle  
22 harmless from the following debts as his sole and separate responsibility:

- 23 (1) the amount owed to American Express Centurion (account ending 3005);  
24 (2) the amount owed to American Express Optima (account ending 2003);  
25 (3) the amount owed to American Express Platinum (account ending 9008);  
26 (4) the amount owed to Mastercard Black Card (account ending 1588); and  
27 (5) the amount owed to Wells Fargo Visa (account ending 1032).  
28

RYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. O  
LAS VEGAS, NEVADA 89101




1  
2 It is further ORDERED that the parties shall equally share the costs associated  
3 with the preparation of any Qualified Domestic Relations Order(s) necessary to  
4 effectuate the division of retirement accounts set forth herein.  
5

6 It is further ORDERED that, as part of the division of assets, the sum and  
7 amount of \$4,087,863 is attributed as an asset to Dennis in the Court's Exhibit I.  
8

9 It is further ORDERED that Gabrielle is awarded the sum and amount of  
10 \$1,630,292 as a specified principal sum as and for spousal support, with said  
11 \$1,630,292 paid from the UBS Resource Management Account (account 12745).  
12

13 It is further ORDERED that Dennis shall pay to Gabrielle the sum of \$19,500  
14 within thirty (30) days of the entry of this Decree as and for sanctions associated with  
15 his violation of the JPI.  
16

17 DATED this 22<sup>nd</sup> day of August, 2016.  
18

19   
20 BRYCE C. DUCKWORTH  
21 DISTRICT COURT JUDGE  
22 DEPARTMENT Q  
23  
24  
25  
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27  
28

BRYCE C. DUCKWORTH  
DISTRICT JUDGE

FAMILY DIVISION, DEPT. Q  
AS VEGAS, NEVADA 89101

Exhibit I

**Cioffi-Kogod v. Kogod**  
**Marital Balance Sheet**

ASSETS	Value	Debt	Net Value	Property Value				NOTES
				Community		Separate		
				Dennis	Gabrielle	Dennis	Gabrielle	
<b>CASH/BANK ACCOUNTS</b>								
1 Bank of America Checking (129)	\$65,200	\$0	\$65,200		\$65,200			Exhibit 141
2 Bank of America Checking (6446)	\$18,356	\$0	\$18,356	\$9,178	\$9,178			Exhibit 142
3 Wells Fargo Checking (5397)	\$10,192	\$0	\$10,192	\$10,192				Exhibit MMMMM
4 Wells Fargo Checking (8870)	\$429	\$0	\$429	\$429				Exhibit NNNNN
5 Wells Fargo Savings (6253)	\$496	\$0	\$496	\$496				Exhibit MMMMM
6 Blocked account (Yacht)								Placed in UBS 45 per Anthem Report
Subtotal	\$94,673	\$0	\$94,673	\$20,295	\$74,378	\$0	\$0	
<b>INVESTMENTS</b>								
7 UBS Strategic Advisor (12743)	\$6,033,694	\$0	\$6,033,694		\$6,033,694			Exhibit JJJJJ
8 UBS Resource Mgt. Account (12745)	\$4,180,085	\$0	\$4,180,085	\$4,180,085				Exhibit KKKKK
9 UBS Private Wealth Solutions(13134)	\$2,252,231	\$0	\$2,252,231		\$2,252,231			Exhibit LLLLL
10 UBS Resource Mgt. Account (21076)	\$9,203,992	\$0	\$9,203,992		\$9,203,992			Exhibit IIIII
11 UBS Resource Mgt. Account (18575)	\$95,056	\$0	\$95,056	\$95,056				Exhibit FFFFF
12 UBS Resource Mgt. Account (20329)	\$1,232,061	\$0	\$1,232,061				\$1,232,061	Exhibit 144; Stip. & Order (6/10/2015)
13 Merrill Lynch CMA (10637)	\$496,802	\$0	\$496,802		\$496,802			Exhibit 143
14 Merrill Lynch CMA (10093)	\$282,025	\$0	\$282,025		\$282,025			Exhibit 143
Subtotal	\$23,775,946	\$0	\$23,775,946	\$4,275,141	\$18,268,744	\$0	\$1,232,061	
<b>BUSINESS INTERESTS</b>								
15 NEA Investment	\$979,388	\$0	\$979,388	\$979,388				Dennis & Gabrielle's Briefs
16 Radiology Partners	\$150,000	\$0	\$150,000	\$150,000				Anthem Report 17
17 iChill	\$150,000	\$0	\$150,000	\$150,000				Dennis & Gabrielle's Briefs
18 Pray for Ukraine/Winter Movie	\$81,000	\$0	\$81,000	\$81,000				Dennis & Gabrielle's Briefs
19 Thomasina Movie	\$100,000	\$0	\$100,000	\$100,000				Dennis & Gabrielle's Briefs
Subtotal	\$1,460,388	\$0	\$1,460,388	\$1,460,388	\$0	\$0	\$0	
<b>RECEIVABLES</b>								
20 Business Loan (Kim Matthews)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
21 Personal loan (Bernie Kogod)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
22 Business loan (Mitchell Kogod)	\$178,000	\$0	\$178,000	\$178,000				Dennis & Gabrielle's Briefs
23 Personal loan (Sheldon Kogod)	\$25,000	\$0	\$25,000	\$25,000				Dennis & Gabrielle's Briefs
Subtotal	\$253,000	\$0	\$253,000	\$253,000	\$0	\$0	\$0	

ASSETS	Value	Debt	Net Value	Property Value				NOTES
				Community		Separate		
				Dennis	Gabrielle	Dennis	Gabrielle	
REAL PROPERTY								
24	28 Via Mira Monte, Henderson	\$1,400,000	\$829,498	\$570,502	\$384,472	\$186,030		To be sold w/ proceeds divided
25	9716 Oak Pass Road, Beverly Hills	\$6,300,000	\$0	\$6,300,000	\$6,300,000			See Decree
26	321 So. San Vicente Condo	\$680,000	\$0	\$680,000	\$680,000			Stipulated value; net proceeds
27	434 So. Canon Condo	\$654,001	\$0	\$654,001	\$654,001			See 5/4/2018 hearing; Ex. WWWWW
28	10776 Wilshire Blvd.	\$3,615,061	\$0	\$3,615,061		\$3,615,061		See Stipulation and Order (8/10/2016)
29	10776 Wilshire Blvd. (nanny)	\$332,216	\$0	\$332,216	\$332,216			Closing Briefs; not ref. in Stip.
30	21 Augusta Canyon Way	\$2,375,000	\$0	\$2,375,000			\$2,375,000	See Stipulation and Order (8/10/2016)
	Subtotal	\$15,356,278	\$829,498	\$14,526,780	\$8,350,689	\$186,030	\$3,615,061	\$2,375,000

<b>LAND &amp; RECREATIONAL VEHICLES</b>								
31 2015 Bentley 12 cyl.	\$255,000	\$0	\$255,000	\$255,000				
32 2015 Bentley 8 cyl. (Nadya's)	\$205,000	\$0	\$205,000	\$205,000				
33 2015 Ferrari 458	\$276,675	\$0	\$276,675	\$138,337	\$138,337			Sold & proceeds divided; Ex CCCCCC
			\$0					
<b>Subtotal</b>	<b>\$736,675</b>	<b>\$0</b>	<b>\$736,675</b>	<b>\$598,337</b>	<b>\$138,337</b>	<b>\$0</b>	<b>\$0</b>	

<b>PERSONAL PROPERTY</b>								
34 Furniture (Dennis)			\$0					
35 Furniture (Gabby)			\$0					
36 Storage Unit			\$0					
37 Sapphire Ring	\$14,000	\$0	\$14,000	\$14,000				
38 Frequent Flier Miles			\$0					Divide equally
39 Rewards Points			\$0					Divide equally
			\$0					
<b>Subtotal</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

<b>LIFE INSURANCE (Cash Value)</b>								
40 Principal	\$20,500	\$0	\$20,500	\$20,500				Exhibit XXXXX
<b>Subtotal</b>	<b>\$20,500</b>	<b>\$0</b>	<b>\$20,500</b>	<b>\$20,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

				Property Value					
ASSETS		Value	Debt	Net Value	Community		Separate		NOTES
					Dennis	Gabrielle	Dennis	Gabrielle	
RETIREMENT ACCOUNTS									
41	DaVita Mullen TBG	\$302,836	\$0	\$302,836	\$13,427	\$289,409			Exhibit ZZZZZ
42	Teleflex Pension (\$995/month)								Defined benefit plan; divide equally
43	Fidelity Dignity Health	\$69,693	\$0	\$69,693		\$69,693			See Closing Briefs
44	Chase Cigna Health Savings	\$1,882	\$0	\$1,882	\$1,882				Exhibit AAAAAA
45	Merrill Lynch IRA (11040)	\$156,476	\$0	\$156,476		\$156,476			Exhibit 143
46	UBS Rollover IRA (46)	\$113,296	\$0	\$113,296	\$113,296				Exhibit DDDDD
47	Voya DaVita Retirement Savings	\$386,973	\$0	\$386,973	\$386,973				Exhibit YYYYYY
Subtotal		\$1,031,156	\$0	\$1,031,156	\$515,578	\$515,578	\$0	\$0	
DISSIPATION									
48	Dennis	\$4,087,863	\$0	\$4,087,863	\$4,087,863				See Decree
Subtotal		\$4,087,863	\$0	\$4,087,863	\$4,087,863	\$0	\$0	\$0	
TOTAL ASSETS		\$46,830,479	\$829,498	\$46,000,981	\$19,595,791	\$19,183,067	\$3,615,061	\$3,607,061	

ITEM LIABILITIES	Debt Value							NOTES
	Value	Debt	Net Value	Community		Separate		
				Dennis	Gabrielle	Dennis	Gabrielle	
<b>LONG TERM DEBT</b>								
49 UBS Line of Credit (27)		\$412,723		\$412,723				Exhibit AAAAA
Subtotal		\$412,723		\$412,723	\$0	\$0	\$0	

<b>OTHER LIABILITIES</b>								
50 Banana Republic Visa (4713)		\$308					\$308	Exhibit 133
51 Discover (5161)		\$2,435					\$2,435	Exhibit 134
52 Kohl's (557)		\$0					\$0	Exhibit 136
53 LoveLoft Mastercard (5363)		\$29					\$29	Exhibit 132
54 Merrill Lynch AMEX (9677)		\$392					\$392	Exhibit 138
55 Nordstrom (992)		\$319					\$319	Exhibit 139
56 Nieman Marcus		\$0					\$0	
57 AMEX Centurion (3005)		\$10,871				\$10,871		Exhibit SSSSS
58 AMEX Optima (2003)		\$18,425				\$18,425		Exhibit UUUUU
59 AMEX Platinum (9008)		\$555				\$555		Exhibit QQQQQ
60 Mastercard Black Card (1588)		\$20,194				\$20,194		Exhibit WWWWW
61 Wells Fargo VISA (1032)		\$15,361				\$15,361		Exhibit PPPPP
63 Saks (888)		\$289					\$289	Gabrielle's Brief
64 TJX Rewards (6951)		\$620					\$620	Gabrielle's Brief
Subtotal		\$89,798		\$0	\$0	\$65,406	\$4,392	

<b>TOTAL LIABILITIES</b>	\$482,521	\$412,723	\$0	\$65,406	\$4,392
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<b>NET EQUITY</b>	\$19,183,068	\$19,183,067	\$3,549,655	\$3,602,669
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<b>EQUALIZING AMOUNT</b>	\$1
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## Exhibit 2

Report: Report  
 Job: Report, Period

ARRANGEMENTS OF POTENTIAL CONTAMINANT WASTE NOT ELIMINATED CLASSIFIED

Page 1 of 10

Ref	Contaminant Location	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2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**EXHIBIT 4**

TOTAL	(2,512,000.00)
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**"Not Classified Elsewhere" Expenses: With Exemptions Other Than for Amounts for Unrecoverable Outlays Incurred and Personal Expenditures**

### Methodology

[illegible]

DLK016649

Page 1 of 3

**Exhibit D.012**

08585

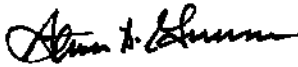
"Not Classified Elsewhere" Expenditures With Exclusions Other Than for  
Amounts for Undersizable Business Related and Personal Expenditures

Schedule J

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## References

DLK016651

  
CLERK OF THE COURT

DANIEL MARKS, ESQ.  
Nevada State Bar No. 002003  
NICOLE M. YOUNG, ESQ.  
Nevada State Bar No. 12659  
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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 APPEAL**

Notice is hereby given that Defendant Dennis Kogod, by and through his counsel Daniel Marks, Esq., and Nicole M. Young, Esq., of the Law Office of Daniel Marks, hereby appeals to the Supreme Court of Nevada from the Findings of Fact, Conclusions of Law and Decree of Divorce entered in this action the 22<sup>nd</sup> day of August, 2016.

DATED this 23 day of August, 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  
Attorney for Defendant

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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

1 DANIEL MARKS, ESQ.  
2 Nevada State Bar No. 002003  
3 NICOLE M. YOUNG, ESQ.  
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7 (702) 386-0536; FAX: (702) 386-6812  
8 Attorneys for Defendant

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CLERK OF THE COURT

DISTRICT COURT  
CLARK COUNTY, NEVADA

9 GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D  
Dept. No. Q

10 Plaintiff,

11 vs.

12 DENNIS KOGOD,

13 Defendant.  
14

15 **CASE APPEAL STATEMENT**

16 **1. Name of appellant filing this case appeal statement:**

17 Dennis Kogod

18 **2. Identify the judge issuing the decision, judgment or order appealed from:**

19 District Court Judge Bryce C. Duckworth

20 **3. Identify each appellant and the name and address of counsel for each appellant:**

21 Appellate: Dennis Kogod

22 Counsel for Appellate: Daniel Marks, Esq., and Nicole Young, Esq., Law Office of Daniel Marks,  
23 610 South Ninth Street, Las Vegas, Nevada 89101.

24 **4. Identify each respondent and the name and address of appellate counsel, if known, for each**  
25 **respondent (if the name of a respondent's appellate counsel is unknown, indicate as much and**  
26 **provide the name and address of that respondent's trial counsel):**

26 Respondent: Gabrielle Cioffi-Kogod

27 Counsel for Respondent: Radford J. Smith, Esq., and Garima Varshney, Esq., of Radford J. Smith,  
28 Chartered, 2470 St. Rose Parkway, Suite 206, Henderson, Nevada 89074

1 5. **Indicate whether any attorney identified above in response to question 3 or 4 is not**  
2 **licensed to practice law in Nevada and, if so, whether the district court granted that**  
3 **attorney permission to appear under SCR 42 (attach a copy of any district court order**  
4 **granting such permission):**

5 Each of the attorneys identified above in response to question 3 and 4 are licensed to practice law  
6 in Nevada.

7 6. **Indicate whether appellant was represented by appointed or retained counsel in the**  
8 **district court:**

9 Counsel for Appellant was retained.

10 7. **Indicate whether appellant is represented by appointed or retained counsel on appeal:**

11 Counsel for Appellant is retained.

12 8. **Indicate whether appellant was granted leave to proceed *in forma pauperis*, and the**  
13 **date of entry of the district court order granting such leave:**

14 Appellant was not granted leave to proceed *in forma pauperis*.

15 9. **Indicate the date the proceedings commenced in the district court (e.g., date complaint,**  
16 **indictment, information, or petition was filed):**

17 Complaint date: December 13, 2013

18 10. **Provide a brief description of the nature of the action and result in the district court,**  
19 **including the type of judgment or order being appealed and the relief granted by the**  
20 **district court:**

21 This is a divorce action tried by the court. Appellant appeals from the Findings of Fact, Conclusions  
22 of Law and Decree of Divorce in which Plaintiff was awarded an unequal division of community property  
23 and was awarded spousal support even though the court found no need.

24 11. **Indicate whether the case has previously been the subject of an appeal to or original**  
25 **writ proceeding in the Supreme Court and, if so, the caption and Supreme Court**  
26 **docket number of the prior proceeding:**

27 This case has not been the subject of a prior appeal.

28 12. **Indicate whether this appeal involves child custody or visitation:**

This case does not involve child custody or visitation as there are no minor children at issue.

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1  
2 13. If this is a civil case, indicate whether this appeal involves the possibility of settlement:

3 This case involves the possibility of settlement.

4 DATED this 23 day of August, 2016.

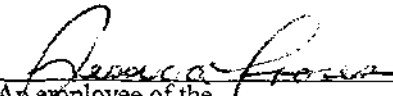
5 LAW OFFICE OF DANIEL MARKS

6  
7 DANIEL MARKS, ESQ.  
Nevada State Bar No. 002003  
8 NICOLE M. YOUNG, ESQ.  
Nevada State Bar No. 12659  
9 610 South Ninth Street  
Las Vegas, Nevada 89101  
10 Attorney for Defendant  
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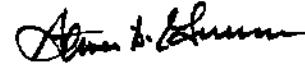
1 **CERTIFICATE OF SERVICE**

2 I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 23  
3 day of August, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted  
4 a true and correct copy of the above and foregoing **CASE APPEAL STATEMENT** by way of Notice of  
5 Electronic Filing provided by the court mandated E-file & Serve system to the following:

6 Radford J. Smith, Esq.  
7 Radford J. Smith, Chartered  
8 2470 St. Rose Pkwy, Suite #206  
9 Henderson, NV 89074

10   
11 An employee of the  
12 LAW OFFICE OF DANIEL MARKS  
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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



CLERK OF THE COURT

DISTRICT COURT  
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D

Plaintiff,

Dept. No. Q

vs.

DENNIS KOGOD,

Date of Hearing: 09/21/16

Time of Hearing: 9:00 a.m.

Defendant.

**MOTION TO STAY ENFORCEMENT OF DECREE OF DIVORCE**  
**AND FOR OTHER RELATED RELIEF**

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 Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief. The grounds for Defendant's motion are set forth in the attached Memorandum of Points and Authorities.

DATED this 24 day of August, 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  
Attorney for Defendant

////

////

1 **NOTICE OF MOTION**


2 TO: GABRIELLE CIOFFI-KOGOD, Plaintiff; and

3 TO: RADFORD J. SMITH, ESQ., Attorney for Plaintiff:

4 PLEASE TAKE NOTICE that the undersigned counsel will bring the above and foregoing Motion  
5 on for hearing on the 21st day of September, 2016, at the hour of 9:00 o'clock  
6 a.m.

7 DATED this 24 day of August, 2016.

8 LAW OFFICE OF DANIEL MARKS

9  
10   
11 DANIEL MARKS, ESQ.  
12 Nevada State Bar No. 002003  
13 NICOLE M. YOUNG, ESQ.  
14 Nevada State Bar No. 12659  
610 South Ninth Street  
Las Vegas, Nevada 89101  
Attorneys for Defendant

14 **MEMORANDUM OF POINTS AND AUTHORITIES**

15 **I. FACTUAL BACKGROUND**

16 On August 22, 2016, this Court issued its Findings of Fact, Conclusions of Law and Decree of  
17 Divorce (hereinafter "Decree"). In that Decree, this Court ordered an unequal division of community  
18 property based on a finding of waste in the amount of \$4,087,863.00. This Court also awarded lump sum  
19 spousal support in the amount \$1,630,292.00. Further, this Court ordered that Plaintiff Gabrielle Cioffi-  
20 Kogod (hereinafter "Gabrielle") may elect, within fourteen (14) days of entry of the Decree, to receive  
21 the two (2) 2015 Bentleys on her side of the division and that Defendant Dennis Kogod (hereinafter  
22 "Dennis") must pay her \$19,500.00 in sanctions within thirty (30) of entry of the Decree.

23 On August 23, 2016, Dennis filed his Notice of Appeal of the Decree with this Court. Dennis is  
24 now requesting that this Court issue a stay relating to the above described orders and allow alternate  
25 security.

26 ////

27 ////

28 ////

## II. LEGAL ARGUMENT

A party must first request from the district court “a stay of the judgment or order of, or proceedings in, a district court pending appeal.” NRAP 8(a)(1)(A). In determining whether to issue a stay in a case not involving child custody the following factors are considered:

- (1) whether the object of the appeal . . . will be defeated if the stay . . . is denied;
- (2) whether appellant . . . will suffer irreparable or serious injury if the stay . . . is denied;
- (3) whether respondent . . . will suffer irreparable or serious injury if the stay . . . is granted; and
- (4) whether appellant . . . is likely to prevail on the merits in the appeal.

NRAP 8(c) (cited in list format).

An appellant may also obtain a stay by posting a supersedeas bond, which “may be given at or after the time of the filing of the notice of appeal” and is effective once filed. NRCP 62(d). While Nevada used to follow the federal interpretation<sup>1</sup> of this rule, the Nevada Supreme Court later found that approach was too rigid. *Nelson v. Heer*, 121 Nev. 832, 835, 122 P.3d 1252 (2006). Nevada now uses a more flexible approach that focuses on “what security will maintain the status quo and protect the judgment creditor pending an appeal, not how ‘unusual’ the circumstances of a given case may be.” *Id.* at 835-836. As such, when determining whether an alternate security is appropriate, this Court should consider:

- (1) the complexity of the collection process;
- (2) the amount of time required to obtain a judgment after it is affirmed on appeal;
- (3) the degree of confidence that the district court has in the availability of funds to pay the judgment;
- (4) whether the defendant’s ability to pay the judgment is so plain that the cost of a bond would be a waste of money; and
- (5) whether the defendant is in such a precarious financial situation that the requirement to post a bond would place other creditors of the defendant in an insecure position.

*Id.* at 836 (cited in list format). With regard to the second factor, the court should take the length of time

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<sup>1</sup> The federal interpretation states, “[a] district court, in its discretion, may provide for a bond in a lesser amount, or may permit security other than a bond, when unusual circumstances exist and so warrant.” *McCulloch v. Jenkins*, 99 Nev. 122, 123, 659 P.2d 302 (1983) (emphasis omitted).

1 the case may be on appeal into consideration. *Id.*

2 In this case, this Court should issue a stay of execution of judgment relating to the unequal  
3 division of property, the lump sum award of spousal support, Gabrielle's option to receive the Bentleys,  
4 and the payment of sanctions. Together, these awards total approximately \$3,600,000.00, and this Court  
5 has even acknowledged that the legal issues relating to these awards are without much guidance from the  
6 Nevada Supreme Court. Because the amount of money at issue is so large, interest that may accumulate  
7 on that money while this case is on appeal could be astronomical. If this Court denies Dennis' request  
8 for a stay and he ultimately wins the appeal, Gabrielle may owe Dennis a large amount of interest that  
9 may not be feasible for her to pay. A stay is necessary to protect Dennis' rights. If the stay is not granted  
10 he could suffer irreparable or serious injury because Gabrielle could spend the money and/or make it  
11 difficult to collect the money if Dennis prevails on appeal. It is likely that Dennis could prevail on appeal  
12 because there is no case in Nevada that supports the unequal division that this Court awarded, and this  
13 Court did not follow established Nevada law when it awarded Gabrielle lump sum spousal support. In  
14 fact, this Court specifically found that Gabrielle had no need for such support.

15 Gabrielle will not suffer irreparable or serious injury if the stay is granted. She has more than  
16 enough money, through the other assets she is receiving in the Decree, to live however she pleases.

17 Dennis is not requesting this Court to allow him to keep the money at issue. He is requesting a  
18 stay based on posting alternate security, in lieu of a supersedeas bond. This type of stay is not  
19 discretionary; it is permissible under the rules. NRCP 62(d). The money at issue already exists. Dennis  
20 proposes that this Court allow that money to be placed in a court-blocked account with UBS. In that  
21 account, the money will be able to accumulate interest, and once the appeal is completed, the money  
22 could then be released to the prevailing party. Further, the cost of the bond, in this case, would simply be  
23 a waste of money. This Court is well-aware of each parties financial condition and knows that each party  
24 has more than enough money to care for themselves even if the money at issue is placed in a blocked  
25 account. By placing the money in a blocked account, this Court will ensure that no matter who prevails  
26 on this appeal, that party will be able to collect without issue. Neither party would have to chase the  
27 other.

28 As such, this Court should grant the stay and have the money in dispute placed in a blocked

1 account at UBS.

2 **III. CONCLUSION**

3 Based on the foregoing, this Court should grant a stay of execution of the Decree relating to the  
4 unequal division, lump sum spousal support, Gabrielle's option to take the Bentleys, and the sanctions  
5 Dennis was ordered to pay. To ensure that both parties' interests are protected, this Court may then allow  
6 alternate security, and order that the disputed money relating to the unequal division, lump sum spousal  
7 support, and award of sanctions be placed in a court-blocked account with UBS. No money need be  
8 placed in that account relating to the Bentleys because Gabrielle has already received her share of those  
9 cars in this Court's division of assets.

10 DATED this 21 day of August, 2016.

11  
12 LAW OFFICE OF DANIEL MARKS

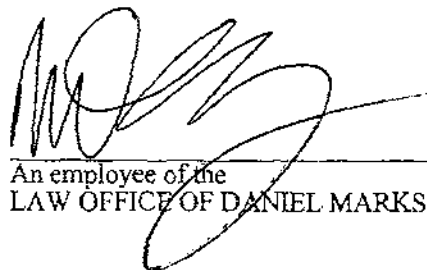
13  
14 DANIEL MARKS, ESQ.  
15 Nevada State Bar No. 002003  
16 NICOLE M. YOUNG, ESQ.  
17 Nevada State Bar No. 12659  
18 610 South Ninth Street  
19 Las Vegas, Nevada 89101  
20 Attorneys for Defendant  
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**CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 24  
day of August, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted  
a true and correct copy of the above and foregoing **MOTION TO STAY ENFORCEMENT OF**  
**DECREE OF DIVORCE AND FOR OTHER RELATED RELIEF** 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



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 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.

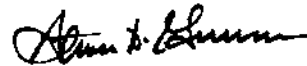
- ☒ **\$0** The Motion/Opposition being filed with this form is not subject to the \$129 or the \$57 fee because:  
☒ The Motion/Opposition is being filed in a case that was not initiated by a joint petition.  
☐ The party filing the Motion/Opposition previously paid a fee of \$129 or \$57.  
-OR-  
☐ **\$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: August 24, 2016

Signature of Party or Preparer: 



CLERK OF THE COURT

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. 012659  
6 610 South Ninth Street  
7 Las Vegas, Nevada 89101  
8 (702) 386-0536; FAX (702) 386-6812  
9 Attorneys for Defendant

6 DISTRICT COURT

7 CLARK COUNTY, NEVADA

8 GABRIELLE CIOFFI-KOGOD

Case No. D-13-489442-D  
Dept. No. Q

9 Plaintiff,

10 vs.

11 DENNIS KOGOD,

12 Defendant.  
13 \_\_\_\_\_

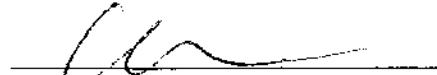
14 **NOTICE OF FILING COST BOND FOR APPEAL**

15 TO: CITY OF MESQUITE:

16 YOU AND EACH OF YOU WILL TAKE NOTICE that a Cost Bond for Appeal in the amount  
17 of \$500.00 was filed with the Clark County District Court a copy of which is attached hereto.

18 DATED this 29th day of August, 2016.

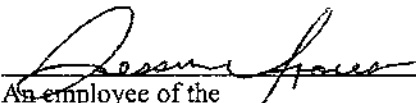
19 LAW OFFICE OF DANIEL MARKS

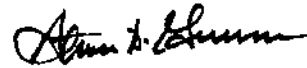
20   
21 DANIEL MARKS, ESQ.  
22 Nevada State Bar No. 002003  
23 NICOLE M. YOUNG, ESQ.  
24 Nevada State Bar No. 012659  
25 610 South Ninth Street  
Las Vegas, Nevada 89101  
(702) 386-0536; FAX (702) 386-6812  
Attorneys for Defendant

1                                    **CERTIFICATE OF SERVICE BY ELECTRONIC MEANS**

2            I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 29th  
3 day of August, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically  
4 transmitted a true and correct copy of the above and foregoing NOTICE OF FILING COST BOND  
5 FOR APPEAL by way of Notice of Electronic Filing provided by the court mandated E-file & Serve  
6 system, to the e-mail address on file for:

7            RADFORD J. SMITH., ESQ.  
8            Email: [rsmith@radfordsmith.com](mailto:rsmith@radfordsmith.com)

9  
10                                      
11                                    An employee of the  
12                                    LAW OFFICE OF DANIEL MARKS



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.


**ERRATA TO NOTICE OF FILING COST BOND FOR APPEAL**

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 Errata to Notice of Filing Cost Bond for Appeal, as follows:

Receipt from District Court Clerk in the amount of \$500.

DATED this 30 day of August, 2016

LAW OFFICE OF DANIEL MARKS

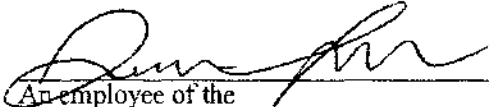


DANIEL MARKS, ESQ.  
Nevada State Bar No. 002003  
NICOLE M. YOUNG, ESQ.  
Nevada State Bar No. 12659  
610 South Ninth Street  
Las Vegas, Nevada 89101  
Attorney for Defendant

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that I am an employee of the LAW OFFICE OF DANIEL MARKS, and that on the  
3 30 day of August, 2016, I did serve by way of Electronic Filing the above and foregoing **ERRATA**  
4 **TO NOTICE OF FILING COST BOND FOR APPEAL**, addressed as follows:

5 Radford J. Smith, Esq.  
6 Garima Varshney, Esq.  
7 Radford J. Smith, Chartered  
8 2470 St. Rose Parkway, Suite 206  
9 Henderson, Nevada 89074  
10 Attorney for Defendant

11   
12 An employee of the  
13 LAW OFFICE OF DANIEL MARKS  
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# EXHIBIT 1

# OFFICIAL RECEIPT

District Court Clerk of the Court 200 Lewis Ave, 3rd Floor Las Vegas, NV 89101

Payor  
Daniel Marks

Receipt No.  
**2016-83325-CCCLK**

Transaction Date  
08/29/2016

Description	Amount Paid
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On Behalf Of Kogod, Dennis L

D-13-489442-D

Gabrielle Rose Cioffi-Kogod, Plaintiff vs. Dennis L Kogod, Defendant.

Registry/Trust Account-- FM Registry

Trust Deposit

500.00

SUBTOTAL

500.00

**PAYMENT TOTAL** **500.00**

Check (Ref #17917) Tendered 500.00

Total Tendered 500.00

Change 0.00

Notice of Appeal filed 8/23/16

08/29/2016  
02:16 PM

Cashier  
Station AIKO

Audit  
35594785

**OFFICIAL RECEIPT**

  
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.

MOTION FOR ATTORNEY'S FEES AND COSTS

DATE OF HEARING: 10/12/2016 ✓

TIME OF HEARING: 10:00am

20 COMES NOW, Plaintiff, GABRIELLE CIOFFI - KOGOD ("Gabrielle"), by and through her  
21 attorneys, Radford J. Smith, Esq. and Garima Varshney, Esq., of Radford J. Smith, Chartered, and moves  
22 this Court for the following orders:

23 1. Directing Defendant Dennis Kogod ("Dennis") to pay all or some reasonable portion of  
24 the attorney's fees incurred by Gabrielle in the prosecution of this action;  
25  
26



1           2.     Directing Dennis to pay all or some reasonable portion of the expert fees incurred by  
2 Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good  
3 cause to enter an order for an amount greater than the statutory limitation;

4           3.     For such other and further relief as the Court finds proper in the premises.

5           This motion is made and based upon the points and authorities and affidavits attached hereto, and  
6 upon all such argument as may be made by counsel at the time of the hearing of this matter.

7           Dated this 12 day of September, 2016.

8           RADFORD J. SMITH, CHARTERED

9           RADFORD J. SMITH, ESQ.

10          Nevada State Bar No. 2791

11          GARIMA VARSHNEY, ESQ.

12          Nevada State Bar No. 011878

13          2470 St. Rose Parkway, Suite 206

14          Henderson, Nevada 89074

15          Attorney for Plaintiff

1  
2 **NOTICE OF MOTION**

3 TO: DENNIS KOGOD, Defendant; and,

4 TO: DANIEL MARKS, ESQ., Attorney for Defendant

5 PLEASE TAKE NOTICE that the undersigned will bring the foregoing MOTIONS on for hearing  
6 before the above-entitled Court on the 12th day of October, 2016 at the hour of 10:00am  
7 in or as soon thereafter as counsel may be heard.

8 Dated this 12 day of September, 2016.

9 RADFORD J. SMITH, CHARTERED

10  
11 RADFORD J. SMITH, ESQ.

Nevada State Bar No. 2791

12 GARIMA VARSHNEY, ESQ.

Nevada State Bar No. 011878

13 2470 St. Rose Parkway, Suite 206

Henderson, Nevada 89074

14 Attorney for Plaintiff

15  
16 **I. SUMMARY OF ISSUES**

17 Gabrielle moves to recover all or a reasonable portion of the fees and costs she has incurred in  
18 prosecuting this case. Gabrielle's fees and costs incurred through her attorneys Radford J. Smith,  
19 Chartered updated through August 31, 2016 are \$418,511.04. (See Kogod Bill History attached hereto as  
20 Exhibit "1"). The costs she incurred for Anthem Forensics is \$151,300.00 (See Updated Summary and  
21 Billings of Anthem Forensics attached hereto as Exhibit "2"), and the costs she paid for Mark Herman  
22 were presented through Plaintiff's Exhibit 101 admitted at trial.<sup>1</sup>

23  
24 <sup>1</sup> Gabrielle presented evidence at trial of the fees and costs she incurred in the case through Exhibits  
25 admitted into evidence. See Decree at page 3, footnote 6. The Court held that that the propriety of an  
26 award of fees and costs (as evidenced in the attorney's fees billing and expert cost billings identified in  
that footnote) may be addressed by post-adjudicatory papers filed with the court. This motion is provided  
based upon that order.

1       There were three primary contested issues in the case: 1) community waste;<sup>2</sup> 2) alimony; and, 3)  
2 the valuation of the residences acquired by Dennis. All of the assets that were in issue were acquired by  
3 Dennis without Gabrielle's knowledge or consent; all of the "waste" in issue was money expended by  
4 Dennis without Gabrielle's knowledge or consent. The bulk of the work that was done in the case was  
5 necessary to perform a valuation of those assets, and an accounting of Dennis's spending. The action  
6 was made substantially more difficult because of Dennis's failure to perform an accounting of his  
7 spending, and his failure to comply with court rules or orders.

8  
9       In its Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter "Decree"), the  
10 Court has indicated a reluctance to enter an award of fees to either party because neither party filed an  
11 offer to allow entry of judgment pursuant to NRS 125.141. As discussed below, this case presented  
12 complicated and uncertain issues of fact and law. Neither party could have offered a solution through  
13 NRS 125.141 to the alimony issue, and the property and waste issues involved millions of dollars.  
14 Neither counsel could provide any level of certainty to their clients. Picking a number for settlement  
15 could have been millions of dollars off the Court's decision, and each party was confident enough in their  
16 position to forego that possibility.

17       Moreover, and equally important, the parties could not be aware of the value of those issues until  
18 each expert had finished their reports, and had been subject to deposition. Due to scheduling issues that  
19 had nothing to do with Gabrielle, her counsel or her experts, she was unable to complete the last expert  
20 deposition, Richard Teichner, CPA, until February 16, 2016, six days before the commencement of trial.

21       The majority of the fees Gabrielle incurred were due to the unusual circumstances underlying this  
22 case. Were this simply a matter of dividing the parties' assets; or just an alimony claim, the parties  
23 would have expended a fraction of the fees and costs the community ultimately incurred. It is Dennis's  
24

25  
26 <sup>2</sup> The moniker "community waste" is used here as a form of shorthand to represent the complicated issue of a "compelling reason" for an unequal division of property carefully analyzed in great detail in the Decree.

1 concealment and fraud over many years that resulted in the fees and costs being many multiples of those  
2 typically expended in a divorce case.

3 Even if one were to ignore Dennis's role in causing the increase of fees in this case, a straight  
4 analysis of the applicable factors justifies an award of fees to Gabrielle. She was charged a fair rate for  
5 services, her counsel performed competent work, counsel and Anthem performed a massive amount of  
6 work necessary to prepare the presentation, Dennis's income massively exceeds Gabrielle's, and  
7 Gabrielle prevailed.

## 8 **II. GABRIELLE'S MOTION IS TIMELY**

9 Gabrielle's motion presents a claim for attorney's fees after judgment, entered August 22, 2016,  
10 set forth in the Court's Findings of Fact, Conclusions of Law, and Decree of Divorce. NRCP 54(2) states  
11 in relevant part,  
12

13 (A) Claim to Be by Motion. A claim for attorney fees must be made by motion. The  
14 district court may decide the motion despite the existence of a pending appeal from the  
underlying final judgment.

15 (B) Timing and Contents of the Motion. Unless a statute provides otherwise, the  
16 motion must be filed no later than 20 days after notice of entry of judgment is served;  
17 specify the judgment and the statute, rule, or other grounds entitling the movant to the  
18 award; state the amount sought or provide a fair estimate of it; and be supported by  
19 counsel's affidavit swearing that the fees were actually and necessarily incurred and were  
reasonable, documentation concerning the amount of fees claimed, and points and  
20 authorities addressing appropriate factors to be considered by the court in deciding the  
motion. The time for filing the motion may not be extended by the court after it has  
expired.

21 EDCR 8.06 states in relevant part,

22 (a) Except as otherwise provided in paragraph (b) of this rule, notwithstanding any  
23 prior Order of this Court, whenever a party has the right or is required to do some act or  
24 file same within the prescribed response period after the service of a notice or other  
25 paper, other than process, and the notice or paper is electronically served upon the party,  
26 three (3) calendar days must be added to the prescribed period.

1 The Notice of Entry of Findings of Fact, Conclusions of Law and Order ("Order") was served by  
2 August 22, 2016. Based on the foregoing, this request is timely filed to address Katie's request for fees  
3 and costs under NRCP 54.

### 4 III. FACTORS IN CONSIDERING AN AWARD OF FEES

5 The Court wrote a detailed and thoughtful 114 page Decree after trial. Gabrielle will not belabor  
6 the facts or findings set forth in that decision. Gabrielle seeks an award of attorney's fees and costs from  
7 Dennis based upon his bad faith violations of the rules of court (his specific misrepresentations to the  
8 Court about Ms. Steiner, and his blatant and continuous violation of the Joint Preliminary Injunction), as  
9 the prevailing party, and under the criteria set forth in *Miller v. Wilfong*, 121 Nev. 619, 119 P.3d 727  
10 (2005), including the disparity in the parties' incomes.

11 The Court has continuing jurisdiction in a post-trial matter to award attorney's fees under NRS  
12 125.150(3). *Love v. Love*, 114 Nev. 572, 581, 959 P.2d 523, 529 (1998).

13 EDCR 7.60(b) states in pertinent part:

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

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

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

21 NRS 18.010 and NRCP 37(b)(4) permit the entry of fees and sanctions for a parties' bad faith claims or  
22 discovery failures.

23 In *Miller v. Wilfong*, the Court held that

24 [W]hile it is within the trial court's discretion to determine the reasonable amount of  
25 attorney fees under a statute or rule, in exercising that discretion, the court must evaluate  
26 the factors set forth in *Brunzell v. Golden Gate National Bank*. Under *Brunzell*, when  
courts determine the appropriate fee to award in civil cases, they must consider various  
factors, including the qualities of the advocate, the character and difficulty of the work  
performed, the work actually performed by the attorney, and the result obtained. We take

1 this opportunity to clarify our jurisprudence in family law cases to require trial courts to  
2 evaluate the *Brunzell* factors when deciding attorney fee awards. Additionally, in *Wright*  
3 *v. Osburn*, this court stated that family law trial courts must also consider the disparity in  
4 income of the parties when awarding fees. Therefore, parties seeking attorney fees in  
family law cases must support their fee request with affidavits or other evidence that  
meets the factors in *Brunzell* and *Wright*.

5 *Miller v. Wilfong*, 121 Nev. 619, 623-24, 119 P.3d 727, 730 (2005)

#### 6 IV. APPLICATION OF FACTORS TO THE FINDINGS AND DECREE

##### 7 A. The *Brunzell* Factors

8 1. *Quality of the Advocate*: This factor addresses the ability, training, education, experience,  
9 professional standing and skill of the attorney of the litigant seeking fees. Arguably, this factor primarily  
10 addresses the hourly rates of the attorney(s) that worked on the case; an experienced lawyer with good  
11 standing and skill can demand a higher rate than less experienced counsel. Radford J. Smith, Esq. is A/V  
12 rated with Martindale Hubbell, and is a board certified Nevada family law specialist. Mr. Smith's rate of  
13 \$450 per hour is reasonable based on his qualifications and the level of experience. Mr. Smith's  
14 associate, Ms. Varshney's rates of \$350 per hour are also reasonable based on her qualifications, six-year  
15 experience in family law matters, and quality of work performed in this matter. The attorneys have  
16 litigated almost every aspect of Nevada family law during the course of their respective careers.  
17

18 2. *The Character of the Work to be Done* – its difficulty, its intricacy, its importance, time  
19 and skill required, the responsibility imposed and the prominence and character of the parties where they  
20 affect the importance of the litigation. Here, the case presented unusual questions of fact and law, and  
21 required extensive work by Gabrielle and her counsel to prepare and present evidence at trial.

22 In its Decree, the Court recognized that the bulk of the work to identify, investigate, clarify and  
23 analyze the massive amount of data necessary to present a cogent report fell upon Gabrielle, her counsel,  
24 and her experts. Gabrielle was required to analyze the data, including her spending data over years of  
25 entries to determine whether the spending was known to her. Gabrielle's counsel, when faced with the  
26 volume of the evidence, worked together with Anthem Forensics to develop a reasonable metric to

1 analyze the data as "community waste." It was that method (developed after exploring many other ideas  
2 based upon the court definitions of "waste" under Nevada law) that counsel and Anthem identified for the  
3 uncategorized spending section of Anthem's report that the Court discussed and adopted in its findings.

4 Gabrielle was required to do a mountain of work that was not typical in a normal divorce case.  
5 Gabrielle took a series of depositions all addressing various aspects of the "waste" analysis. The Court  
6 has read the depositions Gabrielle noticed and took, and she submits that all of the depositions advanced  
7 or clarified the scope of issues of waste. The depositions allowed her counsel and experts to determine  
8 those expenditures that became the analysis of potential waste contained in Anthem's reports. Indeed, a  
9 representative of Anthem Forensics was present at nearly all of the depositions, and the review of those  
10 transcripts reveal the methodology of parsing that was a significant part of the work done.

11  
12 In its Decree, the Court indicated a willingness to consider causing Dennis to pay some or all of  
13 the fees incurred by Gabrielle for the services of Anthem Forensics. Gabrielle submits that the bulk of all  
14 of the fees incurred by her in this case were related to gathering the information underlying the Anthem  
15 reports, and for that reason, those fees should be held in the same light as the work performed by  
16 Anthem.

17 3. *The Work Actually Performed by the Lawyer* -- the skill, time and attention given to the  
18 work. Gabrielle has supported this motion with a billing history of fees and cost she incurred with  
19 Radford J. Smith, Chartered (Exhibit "1" attached hereto).

20 4. *The Result* -- whether the attorney was successful and what benefits were derived. Here,  
21 Gabrielle prevailed. Dennis's position regarding waste was that Gabrielle should receive nothing in

22 reimbursement for waste because his spending, even on secret girlfriends and children he fathered with  
23 another while married to Gabrielle, was not sufficiently material to justify a reimbursement for the waste.  
24 The Court found that Gabrielle had proved over \$4,000,000 of community waste. Dennis argued that  
25  
26

1 Gabrielle was not entitled alimony, but the Court awarded her over \$1,600,000 in alimony. The Court  
2 adopted the appraisal number nearest the expert report of Mark Herman.

3 **B. EXPERT COSTS**

4 In *Frazier v. Drake*, 131 Nev. Adv. Rep. 64, 357 P.3d 365 (Nev. App. 2015), the court addressed  
5 the factors the court must analyze to justify an award of expert costs exceeding the \$1500 limit in NRS  
6 18.005.<sup>3</sup> The Court held that for an award of expert fees in excess of \$1500 to be proper, the fees  
7 awarded must not only be reasonable, but the circumstances surrounding each expert's testimony must be  
8 of such necessity as to require the larger fee.

9  
10 Based upon the massive amount of work that was necessitated in this case by Dennis's actions,  
11 and his failure to provide his own accounting, Anthem's fees charged to Gabrielle are reasonable.  
12 Moreover, Anthem's reports were necessary to the analysis of the issue of "community waste;" the work  
13 performed the basis for the bulk of the Court's analysis of the issue.

14 Also, the work of Mr. Herman was also reasonable for an expert with his qualifications, and his  
15 opinion was necessary to the analysis of the value of the most valuable tangible asset of the parties, the  
16 Beverly Hills home on Oak Pass Road.

17 Gabrielle requests that the Court find that the costs of the expert Gabrielle presented at trial  
18 should be borne by Dennis.

19 **II.**

20 **CONCLUSION**

21 Based on the foregoing, Plaintiff, Gabrielle Cioffi-Kogod respectfully requests this Court enter  
22 the following orders:

23  
24  
25  
26 <sup>3</sup> It is unclear whether NRS 18.005 applies to divorce actions or judgments. The list of actions  
encompassed by that statute are identified in NRS



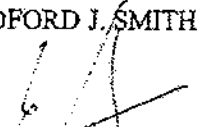
1           1.     Directing Defendant Dennis Kogod ("Dennis") to pay all or some reasonable portion of  
2 the attorney's fees incurred by Gabrielle in the prosecution of this action;

3           2.     Directing Dennis to pay all or some reasonable portion of the expert fees incurred by  
4 Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good  
5 cause to enter an order for an amount greater than the statutory limitation.

6           3.     For such other and further relief as the Court finds proper in the premises  
7

8           Dated this 12 day of September, 2016.

9           RADFORD J. SMITH, CHARTERED  
10

11             
12           RADFORD J. SMITH, ESQ.

13           Nevada State Bar No. 2791

14           GARIMA VARSHNEY, ESQ.

15           Nevada State Bar No. 011878

16           2470 St. Rose Parkway, Suite 206

17           Henderson, Nevada 89074

18           Attorney for Plaintiff  
19  
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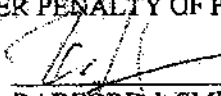
DECLARATION OF RADFORD J. SMITH, ESQ.

COUNTY OF CLARK       )  
                                      ) ss:  
STATE OF NEVADA       )

RADFORD J. SMITH, ESQ., declares as follows:

1. I am counsel for Plaintiff Gabrielle Kogod in the above-entitled matter.
2. I have personal knowledge of the facts contained in this Declaration, and I am competent to testify thereto.
3. I submit this declaration in Support of Ms. Kogod's Motion for Attorney's Fees and Costs.
4. The Motion contains a series of assertions that I know to be true from my personal knowledge, or are supported by the documents referenced in the Motion.

I STATE THE FOREGOING UNDER PENALTY OF PERJURY.

  
\_\_\_\_\_  
RADFORD J. SMITH, ESQ.  
Date: SEP 12 2016

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## Exhibit 1

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Client No. Matter No.	Dur/Qty	Amount
Gabrielle Kogod Kogod v. Kogod				D13-488442-D (seale		
11/12/2014	RJS	T	Conference with Gabrielle Clorff- Kogod		2.1	\$945.00
11/18/2014	JH	T	Preparation of Association of Counsel		0.3	\$30.00
11/24/2014	RJS	T	Meeting with client		0.2	\$90.00
12/01/2014	RJS	T	Review Answer and Counterclaim		0.3	\$135.00
12/01/2014	RJS	T	Exchange emails with client		0.2	\$90.00
12/02/2014	RJS	T	Review email from client, email to client		0.2	\$90.00
12/05/2014	GV	T	Prepare Reply to Counterclaim		0.8	\$240.00
12/11/2014	JH	T	Preparation of Order Regarding Detailed FDF		0.2	\$20.00
12/11/2014	GV	T	Preparation of Ex Parte Request for Detailed FDF		0.3	\$90.00
12/12/2014	RJS	T	Prepare Opt In to Detailed Financial Disclosure Form; Phone conference with client re: 16.2 requirements		0.1	\$45.00
12/12/2014	JH	T	Preparation of Order Sealing File		0.2	\$20.00
12/12/2014	RJS	T	Review email from client; Email to client		0.2	\$90.00
12/12/2014	JH	T	Preparation of Ex Parte Request to Seal File		0.3	\$30.00
12/18/2014	JH	T	Preparation of Peremptory Challenge		0.3	\$30.00
12/18/2014	RJS	T	Review Notice of 16.2 Case Management Conference; Review of file		0.2	\$90.00
12/24/2014	RJS	T	Review Notice of Department Reassignment		0.2	\$90.00
12/24/2014	RJS	T	Prepare Notice of Entry of Order Sealing File		0.1	\$45.00
12/24/2014	JH	T	Preparation of Notice of Entry of Order		0.3	\$30.00
12/30/2014	RJS	T	Review email and attachment from client; Email to client		0.2	\$90.00
12/31/2014	RJS	T	Exchange emails with client		0.3	\$135.00
1/05/2015	RJS	T	Review Notice of Case Management Order		0.2	\$90.00
1/06/2015	RJS	T	Conference with J. Leavinae re: work as expert; Phone conference with S. Goldstein		0.8	\$360.00
1/14/2015	RJS	T	Review email from client; Email to client		0.3	\$135.00
1/16/2015	RJS	T	Review email from client		0.1	\$45.00
1/20/2015	GV	T	Exchange emails with client		0.1	\$30.00
1/20/2015		T	Review Disclosures from client		1.5	\$375.00
1/21/2015	RJS	T	Preparation for meeting with client; Meeting with client; Review of Documents provided by client		3	\$1,350.00
1/21/2015		T	Compiled list of incoming disclosures		1.5	\$375.00
1/23/2015	RJS	T	Phone conference with Hal DeBecker		0.1	\$45.00
1/26/2015	GV	T	Prepare Interrogatories; Prepare Request for Production of Documents; Phone call with Mr. De Becker		2	\$600.00
1/26/2015	GV	T	Begin research on experts for appraisal and memorandum for		0.2	\$90.00

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2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
1/28/2015			client		
1/28/2015	GV	T	Prepare a Memorandum re community waste issue; Legal research	2	\$500.00
1/29/2015	GV	T	Begin research on various appraisals in the case and preparing a Complex Divorce Litigation Statement; Email to client re: Detailed Financial Disclosure Form	0.2	\$60.00
1/29/2015	RJS	T	Email to client	0.3	\$135.00
1/29/2015	RJS	T	Conference with J. Lequanae; Review of file re: Discovery; Legal Research ; Draft outline of complex litigation plan	2.1	\$945.00
1/30/2015	RJS	T	Review emails from client; Email to client; Review and revision of Memo on waste issues; Meeting with Hal Debecker	2.5	\$1,170.00
1/30/2015	GV	T	Continue preparation of Complex Divorce Litigation Plan; Exchange emails with client	1.2	\$360.00
1/30/2015	RJS	T	Prepare comprehensive Memorandum re: Discovery of Hidden Assets and attachment of Foreign account	3.8	\$1,710.00
1/30/2015	GV	T	Prepare List of Expert Witnesses	0.5	\$150.00
2/02/2015	GV	T	Email from client	0.1	\$30.00
2/02/2015	RJS	T	Legal research re: offshore bank accounts	3	\$1,350.00
2/03/2015	RJS	T	Review emails from client	0.3	\$135.00
2/03/2015	RJS	T	Conference with client; Appearance at Case Management Conference; Review email from client	1.5	\$675.00
2/03/2015	GV	T	Review client's Detailed FDF	0.2	\$60.00
2/04/2015	RJS	T	Review emails from client; Preparation of draft interrogatories	1.2	\$540.00
2/04/2015	GV	T	Prepare and serve Amended Request for Production of Documents and Amended Request for Interrogatories per Mr. Smith's instructions	0.6	\$180.00
2/05/2015	RJS	T	Exchange emails with client "Re: Today's Proceedings"	0.4	\$180.00
2/06/2015	RJS	T	Review of email from client and enclosed tax return	0.8	\$360.00
2/06/2015	RJS	T	Review Plaintiff's Initial Production under EDCR 18.2	1.5	\$675.00
2/06/2015	RJS	T	Review of draft Financial Disclosure Form	0.2	\$90.00
2/11/2015	RJS	T	Review Defendant's Initial 18.2 Supplement	0.2	\$90.00
2/12/2015	RJS	T	Review Order of Court re: Case Management Conference	0.2	\$90.00
2/12/2015	GV	T	Review witness list filed by Opposing Counsel	0.1	\$30.00
2/12/2015	RJS	T	Review email from J. Jimmerson's office; Respond to email; Review email from client	0.3	\$135.00
2/13/2015	RJS	T	Review of Dennis Kogod's draft Financial Disclosure Form, compare to financial information in file	0.2	\$90.00
2/13/2015	RJS	T	Preparation of Plaintiff's Initial 18.2 Disclosure	1.4	\$630.00
2/13/2015	GV	T	Review NRCP 18.2 Disclosures; Prepare Proposed Community	2	\$600.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/13/2015			Property Distribution based upon documents provided by client		
2/15/2015	RJS	T	Review production of Documents by J. Jimmerson; Memo to file	1.5	\$675.00
2/15/2015	RJS	T	Review of emails from client "One More" and attached website information and Youtube video	0.6	\$270.00
2/15/2015	RJS	T	Review of emails from client with Photo and "Love Story" poster	0.2	\$90.00
2/17/2015	GV	T	Review documents produced by Opposing Party as NRCP 18.2 Disclosures; Review Opposing Party's Detailed FDP; Research on various real properties identified by Mr. Kogod; Email exchanges with Mr. Marc Herman (real estate appraiser) regarding appraisal of properties in Beverly Hills area	1.3	\$390.00
2/17/2015		T	Review, organize; Defendant's Initial 18.2 Disclosure re: authenticity and propriety of disclosures	7	\$1,750.00
2/18/2015	GV	T	Exchange emails with Mr. Marc Herman	0.2	\$60.00
2/18/2015	GV	T	Email exchanges with Opposing Counsel re: NRCP 18.2 Disclosures	0.2	\$60.00
2/18/2015	RJS	T	Revision of draft interrogatories and Request for Production of Documents	0.3	\$135.00
2/19/2015	GV	T	Email from Joe Leauanae	0.1	\$30.00
2/19/2015	GV	T	Email from and to Marc Herman	0.2	\$60.00
2/20/2015	GV	T	Prepare client's Financial Disclosure Form; Phone call with client; Review emails from client	1.8	\$540.00
2/20/2015	GV	T	Begin preparation of Memorandum for Hal De Becker and revisions to Complex Divorce Litigation Plan	0.4	\$120.00
2/23/2015	GV	T	Email to and from client	0.1	\$30.00
2/23/2015	GV	T	Email from client; Email to Mr. Herman	0.3	\$90.00
2/23/2015	RJS	T	Review emails from client and attachments; Emails to client	0.6	\$270.00
2/23/2015	RJS	T	Review of contract from Anthem Forensics	0.1	\$45.00
2/24/2015	GV	T	Email to Anthem Forensics; Email from client	0.2	\$60.00
2/25/2015	RJS	T	Review email from client	0.1	\$45.00
2/25/2015	GV	T	Conference with client; Finalize Financial Disclosure Form and file; Begin preparation of discovery strategy in the case	3.2	\$960.00
2/25/2015	RJS	T	Conference with client	1.9	\$555.00
2/26/2015	GV	T	Prepare letter for Mr. Herman and Anthem Forensics	0.2	\$60.00
2/26/2015	GV	T	Review various emails from client	1	\$300.00
2/27/2015	RJS	T	Review letter and documents from Greg Smith re: Trust	0.1	\$45.00
2/27/2015	GV	T	Review multiple emails from client; Phone call from client	0.9	\$270.00
2/27/2015	GV	T	Email from Opposing Counsel; Email to client	0.1	\$30.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/27/2016					
2/27/2016	GV	T	Review letter from Mr. Gregory Smith	0.1	\$30.00
3/02/2016	GV	T	Review Opposing Party's Detailed FDF	0.2	\$60.00
3/02/2016	RJS	T	Review proposed witness list from client; Prepare outline of additional witnesses	0.4	\$180.00
3/02/2016	GV	T	Emails from and to client	0.3	\$90.00
3/04/2016	GV	T	Email from Opposing Counsel	0.1	\$30.00
3/09/2016	GV	T	Email from and to Anthem Forensics; Email exchanges with client	0.8	\$180.00
3/09/2016	GV	T	Exchange emails with client	0.6	\$150.00
3/10/2016	GV	T	Review various emails and attachments from client	1	\$300.00
3/11/2016	GV	T	Emails from client; Begin draft of List of Witnesses; Prepare List of Expert Witnesses	1.2	\$360.00
3/11/2016	GV	T	Email to and from Mr. Leauanae	0.2	\$60.00
3/12/2016	RJS	T	Review email and Biography from client	2.5	\$1,125.00
3/12/2016	GV	T	Research online for various witnesses; Prepare a draft List of Witnesses	2.2	\$660.00
3/12/2016	GV	T	Phone call from Mr. Herman; Email from Mr. Herman	0.2	\$60.00
3/13/2016	RJS	T	Conference with client	2.2	\$660.00
3/13/2016	GV	T	Review emails from client; Research on attorney in California; Meet with client	1	\$300.00
3/16/2016	RJS	T	Revise draft of Complex Divorce Litigation Plan	1.3	\$565.00
3/16/2016	GV	T	Prepare initial draft of Complex Divorce Litigation Plan	1.8	\$670.00
3/16/2016	GV	T	Prepare Subpoena Duces Tecum for Wells Fargo Bank, UBS Investments, Inc, Michelle Gravely, and Bank of America	2.2	\$660.00
3/17/2016	KFS	T	Preparation of Certificate of Service for Notice of Deposition	0.1	\$10.00
3/17/2016	RJS	T	Preparation and Appearance at Case Management Conference	1.1	\$495.00
3/17/2016	KFS	T	Preparation of Certificate of Service for Notice of Deposition	0.1	\$10.00
3/17/2016	KFS	T	Preparation of Certificate of Service for Notice of Deposition	0.1	\$10.00
3/17/2016	GV	T	Conference with client; Attend Case Management Conference; Review documents produced by Opposing Counsel	2.2	\$660.00
3/18/2016	GV	T	Emails from and to client	0.2	\$60.00
3/19/2016	GV	T	Phone call with Mr. Daniel Jaffe	0.3	\$90.00
3/19/2016	RJS	T	Review email and agreement from Jaffe and Clemens	0.2	\$90.00
3/23/2016	KFS	T	Preparation of Certificate of Service to Michelle Gravely, Pay.D.	0.1	\$10.00
3/24/2016	GV	T	Review discovery produced by Opposing Party	0.2	\$60.00
3/26/2016	GV	T	Phone call with Wells Fargo re Subpoena	0.2	\$60.00
3/26/2016	GV	T	Email from Mr. Jaffe re Retainer; Email to client	0.2	\$60.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 8/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
3/27/2016	GV	T	Phone call from Wells Fargo Bank	0.1	\$30.00
3/29/2015	RJS	T	Review email from client	0.1	\$45.00
3/31/2015	RJS	T	Review email from client re: expenditures; Email to client	0.2	\$90.00
4/01/2016	RJS	T	Review emails from client; Email to client	0.2	\$90.00
4/01/2016	GV	T	Conduct Lexis Nexis Search; Email to client re: Discovery; Meet with client	2.2	\$660.00
4/02/2015	KFS	T	Prepare Plaintiff's 2nd 18.2 Supplement	2	\$200.00
4/03/2015	RJS	T	Review Defendants' 2nd Supplemental Response to Request for Production of Documents	0.4	\$180.00
4/06/2015	RJS	T	Review of Cross Deposition of Custodian of Records of Wells Fargo, B of A, UBS Financial	0.6	\$270.00
4/07/2015	RJS	T	Review Subpoena for Bank of America, UBS and Wells Fargo	0.1	\$45.00
4/08/2015	GV	T	Email from and to client	0.1	\$30.00
4/08/2016	KFS	T	Preparation of Plaintiff's 3rd 18.2 Supplemental Disclosure	2.33	\$233.00
4/08/2015	RJS	T	Review draft Complex Civil Litigation Plan; Prepare outline of Changes to Plan; View public record report of Dennis Kogod and compare records to Production	2.5	\$1,125.00
4/08/2015	GV	T	Revise Complex Divorce Litigation Plan	4.3	\$1,290.00
4/09/2015	GV	T	Revise and file client's List of Witnesses	0.2	\$60.00
4/10/2015	GV	T	Email from and to Mr. Herman	0.1	\$30.00
4/13/2015	GV	T	Prepare Stipulation and Order to continue Case Management Conference; Email to Opposing Counsel	0.5	\$150.00
4/13/2015	GV	T	Phone calls with Mr. Jaffe's office re: Depositions and Subpoenas; Email to Anthem Forensics with Complex Divorce Litigation Plan	0.7	\$210.00
4/13/2015	KFS	T	Preparation of Plaintiff's 4th 18.2 Supplemental Disclosure	1	\$100.00
4/13/2015	RJS	T	Phone conference with client	0.2	\$90.00
4/13/2015	RJS	T	Review of emails from client	0.3	\$135.00
4/14/2015	RJS	T	Conference with J. Leavane	0.5	\$225.00
4/14/2015	GV	T	Email from and to Opposing Counsel; Phone call with Mr. Jaffe's office; Phone call with client	0.2	\$60.00
4/15/2015	GV	T	Phone call with Mr. Jaffe's office	0.2	\$60.00
4/15/2015	RJS	T	Conference with client	2.5	\$1,125.00
4/16/2015	RJS	T	Review of email from client - Re: Kogod 2014 Income Tax Prep	0.1	\$45.00
4/17/2015	RJS	T	Review of email from client "Re: Kogod 2014 Income Tax Prep" and Prepare email to client	0.1	\$45.00
4/17/2015	RJS	T	Review Motion; Email to J. Jimmerson	0.2	\$90.00
4/17/2015	GV	T	Review Ex Parte Request for OST on Motion for Protective Order	0.1	\$30.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
4/17/2015					
4/20/2015	JH	T	Preparation of Notice of Entry of Order	0.2	\$20.00
4/21/2015	RJS	T	Review of emails from client; emails to client	0.4	\$180.00
4/21/2015	RJS	T	Outline and Prepare Opposition to Discovery Motion; Phone conference with Michael Flaxman	0.3	\$135.00
4/21/2015	GV	T	Public record search on Nadine Klevsky's various names; Email to Jaffe and Clemens	0.5	\$150.00
4/21/2015	GV	T	Email to Mr. Barthol - Yacht appraisal	0.3	\$90.00
4/21/2015	RJS	T	Phone conference with S. Polsell re: Motion; Email to Mr. Jimmerson	0.3	\$135.00
4/21/2015	RJS	T	Conference with J. Lequanee and client re: status of evaluation; Review of discovery sent received in case.	2.8	\$1,260.00
4/22/2015	RJS	T	Email to Shahana Polsell "RE: Kogod - Discovery Motion"	0.1	\$45.00
4/22/2015	GV	T	Exchange emails with Opposing Counsel; Prepare Opposition to Motion for Protective Order	2	\$600.00
4/22/2015	RJS	T	Email to J. Jimmerson	0.1	\$45.00
4/23/2015	RJS	T	Review of email from J. Allen (Anthem Forensics) "RE: 2014 Tax return" and prepare responsive email	0.2	\$90.00
4/23/2015	GV	T	Email exchanges with Opposing Counsel re: Discovery hearing	0.4	\$120.00
4/24/2015	RJS	T	Email to client	0.2	\$90.00
4/24/2015	RJS	T	Exchange emails with Jenny Allen	0.2	\$90.00
4/24/2015	RJS	T	Email to client; Review email from client	0.2	\$90.00
4/24/2015	GV	T	Review the Defendant's Complex Divorce Litigation Plan; Email to client; Email from Clark Barthol	0.7	\$210.00
4/27/2015	GV	T	Phone call with Cheryl Wilson, Esq., Attorney for Dr. Gravely	0.2	\$60.00
4/27/2015	RJS	T	Review letter from Cheryl Wilson re: Dr. Gravely	0.1	\$45.00
4/28/2015	RJS	T	Phone conference with J. Jimmerson pursuant to EDCR 2.34	0.2	\$90.00
4/28/2015	GV	T	Prepare First Supplement. List of Expert Witnesses	0.5	\$150.00
4/29/2015	GV	T	Exchange emails with Jenny at Anthem Forensics; Phone call with Jenny; Prepare Subpoenas for Dehika LLC, Systems 8 Fight Club and MOE LLC; Prepare Application for the Issuance of Commission; Email to and from client	2.8	\$780.00
4/30/2015	KFS	T	Preparation of draft of Plaintiff's Response to Defendant's 1st Interrogatories	1.3	\$130.00
4/30/2015	KFS	T	Preparation of draft of Plaintiff's Response to Defendant's 1st Request for Production of Documents	1.4	\$140.00
4/30/2015	RJS	T	Review Plaintiff's Reply to Opposition; Legal Research	1.1	\$495.00
5/01/2015	KFS	T	Prepare Certificate of Service for Moe LLC	0.1	\$10.00
5/01/2015	KFS	T	Prepare Certificate of Service for Systems 8 Fight Club	0.1	\$10.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 8/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
5/01/2015					
5/01/2015	GV	T	Email to Joe Leauanee	0.1	\$30.00
5/01/2015	RJS	T	Preparation and Appearance at Hearing	1	\$450.00
5/01/2015	KFS	T	Preparation of Certificate of Service for Application to Conduct Deposition Out of State of System 8 Fight Club	0.1	\$10.00
5/01/2015	KFS	T	Preparation of Certificate of Service for Application to Conduct Deposition Out of State of Moe LLC	0.1	\$10.00
5/01/2015	RJS	T	Review Anthem Forensics' analysis of Dennis Kogod's FDP	0.2	\$90.00
5/01/2015	KFS	T	Preparation of Certificate of Service for Application to Conduct Deposition Out of State of Denika	0.1	\$10.00
5/01/2015	KFS	T	Prepare Certificate of Service for Denika LLC	0.1	\$10.00
5/01/2015	GV	T	Prepare Order for Commission to Take Depo - Denika LLC, Systems 8 Fight Club LLC, and MOE LLC; Exchange emails with Anthem Forensics; Email to Opposing Counsel	2.1	\$630.00
5/04/2015	RJS	T	Attend Continued Case Conference; Review of Proposed Discovery Order	1.2	\$540.00
5/04/2015	GV	T	Email exchanges with client; Review the video of Dennis Kogod	0.5	\$150.00
5/04/2015	RJS	T	Review of email from client and attachment; email to client	0.3	\$135.00
5/05/2015	GV	T	Prepare Response to Plaintiff's First Set of Interrogatories; Email to Opposing Counsel	2.2	\$660.00
5/05/2015	RJS	T	Review of email from client to Anthem "Meeting"; Email to client	0	\$0.00
5/05/2015	GV	T	Email to and from Anthem Forensics	0.2	\$60.00
5/06/2015	GV	T	Prepare Commission to Take Deposition of Systems 8 Fight Club, MOE LLC and Denika, LLC	1	\$300.00
5/06/2015	GV	T	Email from and to Opposing Counsel	0.1	\$30.00
5/06/2015	KFS	T	Preparation of Plaintiff's 5th 15.2 Supplement	1.5	\$150.00
5/07/2015	GV	T	Emails from client; Phone call from Anthem Forensics	0.3	\$90.00
5/07/2015	RJS	T	Review email from client; Email to client	0.1	\$45.00
5/08/2015	GV	T	Email exchanges with client	0.2	\$60.00
5/08/2015	GV	T	Exchange various emails with client; Emails from client	1	\$300.00
5/08/2015	GV	T	Review Mr. Kogod's Political Contributions for 2012; Email to Anthem Forensics	0.2	\$60.00
5/08/2015	GV	T	Prepare Second Request for Production of Documents	0.6	\$150.00
5/11/2015	GV	T	Phone call with Mr. Fayer; Email to Mr. Fayer	0.6	\$180.00
5/11/2015	GV	T	Review Brief re Joint Therapy Sessions; Email to client	0.2	\$60.00
5/12/2015	RJS	T	Legal Research re: disclosure of joint therapy sessions	1	\$450.00
5/12/2015	RJS	T	Review Brief re Motion for Protective Order	0.1	\$45.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
5/12/2015	GV	T	Review Notice of Settlement Conference; Phone call from Frisco Fayer	0.3	\$90.00
5/13/2015	GV	T	Email exchanges with Mr. Fayer	0.4	\$120.00
5/13/2015	RJS	T	Continued research on Tort of Fraud to the Community; Begin Preparation of Response on Discovery Issue	1.6	\$720.00
5/14/2015	GV	T	Phone call with Mr. Jaffe's office; Exchange emails with Mr. Jaffe's office and Opposing Counsel; Exchange emails with client; Review video titled "Life of Sheldon Kogod"	1.6	\$480.00
5/14/2015	RJS	T	Prepare Supplement to Opposition to Motion for Protective Order	1	\$450.00
5/15/2015		T	Research; Prepared memo Re: Joint Attorney Client Privilege	3.5	\$875.00
5/18/2015	KFS	T	Preparation of Plaintiff's Response to Defendant's 1st Request for Production of Documents	2.4	\$240.00
5/18/2015	GV	T	Finalize Discovery Responses; Exchange phone calls and emails with client	2.5	\$750.00
5/19/2015	RJS	T	Review letter from J. Jimmerson	0.1	\$45.00
5/19/2015	GV	T	Email from Mr. Jaffe	0.2	\$60.00
5/20/2015	GV	T	Email to Mr. Jimmerson; Phone call from Mr. Frisco	0.5	\$150.00
5/21/2015	GV	T	Email from Mr. Frisco; Phone call with Anthem Forensics	0.2	\$60.00
5/26/2015	GV	T	Emails and phone calls with client; Begin draft of subpoena for Pat Murphy and Notice of Inspection Oak Pass home	2.1	\$630.00
5/27/2015	GV	T	Prepare Subpoena and Notice of Deposition of Nadya Khapsalla, Mitchell Kogod, Sheldon Kogod, Dana Kogod and Marsha Kogod; Revise and finalize Subpoena for Patricia Murphy; Prepare Notice of Inspection of San Vincent, Canon Drive and Oak Hills residences	4.5	\$1,350.00
5/27/2015	RJS	T	Review Reply Brief	0.2	\$90.00
5/27/2015	GV	T	Exchange emails with Anthem Forensics	0.2	\$60.00
5/28/2015	GV	T	Exchange multiple emails with Anthem Forensics; Phone call with Anthem Forensics; Begin preparation of Motion to Continue Trial; Exchange various emails with Mr. Jimmerson and Mr. Frisco; Email Mr Mark Herman re Appraisals; Review UBS statements provided by Mr. Kogod; Send email to Opposing Counsel with missing statements list	3.5	\$1,050.00
5/28/2015	RJS	T	Email to J. Jimmerson	0.1	\$45.00
5/28/2015	GV	T	Prepare Notice of Deposition - Dennis Kogod	0.6	\$180.00
5/29/2015	GV	T	Prepare letter to Opposing Counsel re: Sale of shares by Dennis	0.4	\$120.00
5/29/2015	GV	T	Start draft of Motion to Continue Trial	1.1	\$330.00
5/29/2015	RJS	T	Review email from client	0.1	\$45.00
5/31/2015	GV	T	Prepare for Status Check Hearing; Meet with client and	3.1	\$830.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
6/01/2015			Expert; Attend Hearing		
6/01/2015	RJS	T	Prepare letter to Wells Fargo re password	0.1	\$10.00
6/01/2015	RJS	T	Preparation for Hearing; Appearance at Hearing; Conference with client and J. Leavannee	2.8	\$1,280.00
6/01/2015	RJS	T	Review documents from Wells Fargo	0.7	\$315.00
6/01/2015	GV	T	Email exchanges with Mr. Fayer	0.2	\$80.00
6/01/2015	GV	T	Phone call with the Court re: Updated letter from Mr. Leavannee; Email to court	0.2	\$80.00
6/01/2015	RJS	T	Review Defendant's 3rd 16.2 Supplement	0.3	\$135.00
6/01/2015	RJS	T	Review Amended Detailed FDF for Dennis Kogod	0.3	\$135.00
6/02/2015	GV	T	Begin draft of 2nd Request for Interrogatories	0.2	\$80.00
6/02/2015	GV	T	Exchange multiple phone calls with client, experts and appraiser to reschedule depositions and inspections; Email to Opposing Counsel	2.2	\$880.00
6/03/2015	RJS	T	Brief review of Defendant's 4th 16.2 Supplement	0.2	\$90.00
6/04/2015	GV	T	Emails from client; Emails to Anthem Forensics	0.3	\$90.00
6/04/2015	GV	T	Prepare Amended Notices of Depositions for Marsha Kogod, Patricia Murphy and Nadya Khapsalla; Multiple email exchanges with client, Jaffe and Clemens and Opposing Counsel; Conduct research on Jennifer Crute Steiner; Prepare Subpoena Duces Tecum and Notice of Deposition for Jennifer Steiner; Review letter from Opposing Counsel re: Sale of Stock	3.2	\$960.00
6/04/2015	RJS	T	Review letter from J. Jimmerson	0.2	\$90.00
6/05/2015	RJS	T	Extended telephone conference with opposing counsel.	1	\$450.00
6/05/2015	GV	T	Prepare Subpoena for Jennifer Steiner; Exchange emails with Mr. Frisco re Service of various subpoenas; Exchange emails with client; Phone call from Mr. Frisco re Service of Ms. Steiner in Santa Barbara; Research on service and deposition in Santa Barbara; Exchange multiple emails with client re Various dates; Phone call from Opposing Counsel; Exchange multiple emails with Opposing Counsel; Prepare Amended Notice of Inspection of Oak Pass Home	3.2	\$960.00
6/05/2015	RJS	T	Prepare letter to J. Jimmerson	0.3	\$135.00
6/08/2015	RJS	T	Phone conference with client re: discovery issues; memo to file	1.1	\$495.00
6/08/2015	GV	T	Finalize Plaintiff's 3rd Request for Production of Documents; Finalize Request for Interrogatories	0.5	\$150.00
6/08/2015	RJS	T	Phone conference with Jim Jimmerson; Letter to Jim Jimmerson; Second phone conference with Mr. Jimmerson	1.1	\$495.00
6/09/2015	GV	T	Phone call from Opposing Counsel; Prepare letter for Opposing Counsel	0.4	\$120.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

History Bill

Date: 8/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/09/2016					
6/09/2016	RJS	T	Review email from client	0.1	\$45.00
6/10/2016	GV	T	Phone call from yacht appraiser; Email to Opposing Counsel	0.3	\$90.00
6/11/2016	RJS	T	Review letter from J. Jimmerson	0.1	\$45.00
6/12/2016	RJS	T	Review Notices of Depositions	0.2	\$90.00
6/12/2016	RJS	T	Brief Review of Defendant's 6th 18.2 Supplement	0.1	\$45.00
6/15/2016	RJS	T	Review Minutes from 6/1/15 Hearing	0.1	\$45.00
6/15/2016	GV	T	Review various emails from client re: Documents provided by Dennis Kogod to Denise Gentile; Email to Anthem Forensics	0.6	\$180.00
6/15/2016	GV	T	Prepare letter for Opposing Counsel re: Discovery past due	0.2	\$60.00
6/15/2016	RJS	T	Review Defendant's Motion to Stay Subpoena for Jennifer Steiner; Legal Research	0.6	\$225.00
6/15/2016	RJS	T	Review Plaintiff's Experts Appraisal of the Yacht	0.1	\$45.00
6/15/2016	RJS	T	Review letter from J. Jimmerson	0.1	\$45.00
6/15/2016	KFS	T	Preparation of Plaintiff's 6th 18.2 Supplemental Disclosure	1.7	\$170.00
6/15/2016	RJS	T	Review email from client; Email to client	0	\$0.00
6/15/2016	GV	T	Exchange multiple emails with Opposing Counsel re: Inspection of the Boat; Exchange emails with Appraiser; Exchange emails with client; Phone call from client; Phone call from Opposing Counsel; Exchange emails with Marc Herman re: Appraisal of homes	3.2	\$960.00
6/16/2016	GV	T	Exchange multiple phone calls and emails with client; Review various emails provided by client; Exchange emails with Opposing Counsel; Email from the boat appraiser; Email exchanges with Joe Leauanaa; Review Motion for Protective Order filed by Opposing Counsel; Review Defendant's 6th NRCP 18.2 Disclosures	3.2	\$960.00
6/16/2016	RJS	T	Brief Review Defendant's Response to Plaintiff's 2nd Request for Production of Documents	0.1	\$45.00
6/17/2016	RJS	T	Review Defendant's 6th 18.2 Supplement	0.1	\$45.00
6/17/2016	GV	T	Prepare Client's HIPAA	0.2	\$60.00
6/17/2016	GV	T	Exchange multiple emails with Opposing Counsel	0.6	\$240.00
6/18/2016	GV	T	Phone call with Nadya's attorney; Email to Nadya's attorney	0.2	\$60.00
6/18/2016	RJS	T	Review Defendant's Witness List; Review of file	0.2	\$90.00
6/18/2016	GV	T	Exchange multiple emails with client, Anthem Forensics, Frisco Fayer and Opposing Counsel; Prepare Subpoena Duces Tecum for Dr. Gravely and Dr. Allen	2.5	\$750.00
6/19/2016	GV	T	Email from Opposing Counsel; Review unsigned Denika Trust; Phone call with Jenny from Anthem Forensics; Exchange emails with Jenny; Review Motion for Stay and Protective Order; Start draft of Opposition to Motion for Stay; Emails from	3.2	\$960.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/19/2015			Frisco Fayer; Email to client		
6/19/2015	GV	T	Email from Nadya's attorney; Email to client	0.1	\$30.00
6/22/2015	RJS	T	Telephone conference with Experts (Anthem Forensics)	0.3	\$135.00
6/22/2015	GV	T	Email exchanges with Opposing Counsel; Review Ex Parte Request for OST; Review OST; Email exchanges and phone calls with client; Phone call from Clark Barthol's office	1.6	\$540.00
6/22/2015	GV	T	Email from and to Nadya's counsel	0.2	\$60.00
6/22/2015	GV	T	Meet with Jenny from Anthem Forensics re Declaration for Opposition	0.2	\$60.00
6/23/2015	GV	T	Exchange numerous emails between counsel and client re: Depositions; Prepare Amended Notice of Deposition and Subpoena for Pat Allen, Dana Kogod, Michele Gravely and Marsha Kogod; Instructions to Mr. Jaffe's office re: Service on Pat Allen; Exchange phone calls with client; Exchange emails with Nadya's attorney to schedule her deposition	1.6	\$540.00
6/23/2015	RJS	T	Review Order Shortening Time	0.1	\$45.00
6/23/2015	JH	T	Preparation of Motion Fee Sheet	0.3	\$30.00
6/23/2015	RJS	T	Review and revision of Opposition	2.1	\$945.00
6/23/2015	GV	T	Exchange emails and phone calls with Jennifer Allen; Finalize and file Opposition to Motion for Stay	2.8	\$840.00
6/23/2015	GV	T	Review Order Shortening Time; Exchange emails with the Court and Opposing Counsel re: Hearing Date	1	\$300.00
6/23/2015	GV	T	Exchange emails with Opposing Counsel and Mr. Barthol re: Boat inspection	0.4	\$120.00
6/23/2015	GV	T	Review of Email from Garima Varshney to Ms. Martinez RE: Kogod adv. Clorff-Kogod	0.1	\$30.00
6/24/2015	GV	T	Email from and to Mr. Fayer re: Service on Pat Allen	0.1	\$30.00
6/24/2015	GV	T	Email to and from Opposing Counsel	0.1	\$30.00
6/24/2015	GV	T	Review letter from Cheryl Wilson; Start draft of response	0.4	\$120.00
6/24/2015	GV	T	Exchange emails with Nadya's attorney; Prepare Amended Subpoena and Notice of Deposition of Nadya Khapsalis	1.5	\$450.00
6/24/2015	RJS	T	Review letter from C. Wilson, ESQ	0.1	\$45.00
6/25/2015	RJS	T	Review Defendant's 7th 18.2 Disclosure	0.1	\$45.00
6/25/2015	GV	T	Prepare Amended Subpoenas for Sheldon Kogod and Patricia Murphy; Email exchanges with Opposing Counsel; Emails to and from Anthem Forensics; Emails to client	1.5	\$450.00
6/25/2015	GV	T	Begin draft of Motion for Leave to Amend Complaint	1.6	\$480.00
6/26/2015	GV	T	Prepare for Discovery Hearing; Appear at hearing; Meet with client	2	\$600.00
6/26/2015	GV	T	Phone call to attorney in Utah; Phone call and email with court	1.6	\$480.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
8/26/2015			reporter in Utah; Prepare amended Subpoena Duces Tecum and Notice of Deposition of Jennifer Steiner; Prepare Acceptance of Service; Email to Opposing Counsel		
8/26/2015	RJS	+	Review email from client	0.1	\$45.00
8/26/2015	GV	+	Email to and from Clark Barthol; Email exchanges with Opposing Counsel	0.3	\$90.00
8/26/2015	GV	+	Email to Nadya Khapsalla's attorney	0.1	\$30.00
8/26/2015	RJS	+	Preparation and Appearance at Hearing with Discovery Commissioner	1.5	\$675.00
8/26/2015	RJS	+	Review letter from S. Sandler	0.1	\$45.00
8/29/2016	GV	+	Prepare draft of Stipulation and Order to place monies in trust; Exchange multiple emails with client	3	\$900.00
8/29/2015	RJS	+	Prepare strategy for discovery of information from Dennis Kogod; Legal Research re addition of fraud claim	2.2	\$990.00
8/29/2015	GV	+	Phone call to Private Investigator re: Service on Nadya Khapsalla; Email to private investigator; Review letter from Nadya's counsel; Prepare Second Amended Notice of Deposition and Notice of Deposition; Email to Mr. Jimmerson and Nadya's Counsel; Exchange multiple emails with client and Anthem Forensics	1.2	\$360.00
8/29/2015	GV	+	Exchange emails with Mr. Barthol; Review the boat appraisal; Email to client	0.3	\$90.00
8/30/2015	RJS	+	Review emails from client; Emails to client; Review correspondence from Opposing Counsel	0.5	\$225.00
8/30/2015	GV	+	Exchange multiple emails with Opposing Counsel and client re: Sale of boat; Sale of stock; Purchase of condominium; Exchange emails with Opposing Counsel re: Inspection of Oak Pass Home; Phone call with Mr. Marc Herman	3.2	\$990.00
8/30/2015	GV	+	Emails to and from Anthem Forensics	0.3	\$90.00
8/30/2015	GV	+	Email from and to Jacob Gunter, Esq. re: Domestication of Subpoena Duces Tecum and Notice of Deposition of Jennifer Crute Steiner in Utah; Email from and to Court Reporter in Utah	0.1	\$30.00
8/30/2015	RJS	+	Review Denika Membership Purchase Agreement	0.2	\$90.00
7/01/2015	GV	+	Email to Mr. Jimmerson re: Status of Acceptance of Service of Ms. Steiner's deposition	0.1	\$30.00
7/01/2015	GV	+	Email to Opposing Counsel re: Deposition of Mitchell Kogod	0.1	\$30.00
7/01/2015	RJS	+	Review Amended Notice of Deposition of Banana Republic	0.1	\$45.00
7/01/2015	RJS	+	Phone conference with G. Kogod (extended)	0.6	\$270.00
7/01/2015	RJS	+	Review proposed Stipulation and Order; Phone conference with J. Jimmerson; Phone conference with J. Allen at Anthem Forensics; Review of subpoena to Davit Inc.	1.2	\$640.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
7/01/2016					
7/01/2016	GV	T	Prepare Subpoena Duces Tecum for DeVita for Mr. Kogod's employment records; Phone conference with Mr. Jimmerson regarding Subpoena and lawsuits Mr. Kogod is involved in	2.2	\$660.00
7/01/2016	GV	T	Email from and to Anthem Forensics re: Dennis' documents deficiency; Email to Mr. Jimmerson re: Documents deficiency	0.3	\$90.00
7/01/2016	RJS	T	Review Request for Plaintiffs Interview with a Vocational Expert	0.2	\$90.00
7/01/2016	GV	T	Receive and review multiple emails from client	1.6	\$450.00
7/01/2016	RJS	T	Review Defendant's first Supplemental List of Witnesses	0.2	\$90.00
7/02/2016	GV	T	Phone call from Opposing Counsel; Email to Opposing Counsel re: Stipulation and Order; Phone call with the Broker, Jerry Reock; Phone call with client	0.7	\$210.00
7/02/2016	RJS	T	Review letter from C. Wilson re Dr. Gravely Subpoena; Review of file	0.2	\$90.00
7/02/2016	RJS	T	Review Defendant's Motion to Stay Service of Subpoena	0.1	\$45.00
7/02/2016	GV	T	Exchange multiple emails and phone calls with Opposing Counsel re: Vocational Expert, boat sale, condominium sale, transfer of funds to Gabrielle; Email exchanges with Anthem Forensics; Email exchanges with client	3.6	\$1,080.00
7/02/2016	RJS	T	Preparation of outline of Opposition to Protective Order	0.5	\$225.00
7/02/2016	RJS	T	Review Defendant's 8th 18.2 Supplement	0.3	\$135.00
7/06/2016	GV	T	Email from Opposing Counsel; Prepare Amended Subpoena and Notice of Deposition of Mitchell Kogod; Email to Daniel Jaffe	0.8	\$240.00
7/06/2016	RJS	T	Conference with J. Leavane and J. Allen; Review of communications between counsel; Phone conference with Michael Flaxman	1.2	\$540.00
7/06/2016	GV	T	Exchange emails with Jacob Gunter re: Subpoena to Jennifer Steiner	0.4	\$120.00
7/06/2016	GV	T	Email to Jenny Allen; Conference with Mr. Smith and Anthem Forensics re: Fraud issue and preparing for the Deposition of Pat Allen	1	\$300.00
7/07/2016	GV	T	Exchange emails with client; Revise and serve Subpoena Duces Tecum for DeVita; Revise Subpoena for Mitchell Kogod; Exchange emails with Jaffe and Clemens re Service of Subpoena on Mitchell Kogod and DeVita	1.2	\$360.00
7/07/2016	GV	T	Exchange multiple emails with Opposing Counsel re: Outstanding issues and other related matters	1.5	\$450.00
7/07/2016	GV	T	Email to Joe and Jenny from Anthem Forensics	0.2	\$60.00
7/08/2016	GV	T	Exchange multiple emails with Opposing Counsel, client, counsel for Ms. Khapzalis; Review documents provided by Opposing Counsel; Exchange emails with Daniel Jaffe's office regarding scheduling Nadya's deposition and setting	2.9	\$870.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
7/08/2015			conference rooms; Phone call with Jaffe and Clemens		
7/09/2015	KFS	T	Prepare Affidavit of Service of Jennifer Cruta and Nadya Khapsalis	0.3	\$30.00
7/09/2015	GV	T	Continue work on Motion for Leave to Amend Complaint	0.2	\$60.00
7/09/2015	GV	T	Exchange emails with Opposing Counsel and client	0.8	\$240.00
7/09/2015	GV	T	Email and phone call with Marc Herman	0.4	\$120.00
7/10/2015	JH	T	Preparation of Proof of Service for Sheldon Kogod	0.3	\$90.00
7/10/2015	JH	T	Preparation of Proof of Service for S Fight	0.3	\$90.00
7/10/2015	JH	T	Preparation of Proof of Service of Dana Kogod	0.3	\$90.00
7/10/2015	GV	T	Exchange emails with Opposing Counsel; Exchange emails with Jaffe and Clemens	0.5	\$150.00
7/10/2015	JH	T	Preparation of Proof of Service on Patricia Murphy	0.3	\$90.00
7/10/2015	JH	T	Preparation of Proof of Service for Denika LLC	0.3	\$90.00
7/10/2015	GV	T	Exchange emails with client	0.2	\$60.00
7/13/2015	RJS	T	Email to M. Flaxman; Emails to and from client	0.2	\$90.00
7/13/2015	GV	T	Exchange emails with Opposing Counsel; Exchange emails with client; Email to Anthem Forensics; Continue review of client's various emails for Motion for Leave to Amend Complaint	2.6	\$780.00
7/13/2015	GV	T	Email exchanges with Marc Herman	0.1	\$30.00
7/14/2015	GV	T	Prepare Case Status; Exchange emails with Opposing Counsel, client and Anthem Forensics; Phone call with Anthem Forensics; Phone conference with Opposing Counsel; Phone call with office of Jaffe and Clemens	2.8	\$840.00
7/14/2015	CG	T	Prepare discovery file	2	\$200.00
7/15/2015	RJS	T	Phone conference with D. Marks and J. Jimmerson	0.8	\$240.00
7/15/2015	GV	T	Email from Jaffe and Clemens regarding Subpoena to DeVita	0.1	\$30.00
7/16/2015	RJS	T	Review Status of Case	1.8	\$540.00
7/17/2015	RJS	T	Review of Income Tax, 2014 support	0.2	\$60.00
7/19/2015	RJS	T	Prepare outline for Opposition to Stay	0.2	\$60.00
7/20/2015	GV	T	Email to Opposing Counsel; Email to and from Anthem Forensics; Email to Ms. Wilson; Phone call with Mr. Daniel Marks	1.3	\$390.00
7/21/2015	RJS	T	Review of file; Preparation and Appearance at Status check	1.5	\$450.00
7/21/2015	GV	T	Prepare for Status Check Hearing; Meet with client and Jenny Allen; Attend Status Check Hearing; Prepare Stipulation and Order re: \$3.1 Million and Sale of Yacht; Email to Opposing Counsel; Email to Sharon Sandier re: Nadya Khapsalis' deposition	3.1	\$930.00
7/22/2015	KFS	T	Preparation of Plaintiff's 8th 15.2 Supplemental Disclosure	2	\$200.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
7/22/2015					
7/22/2015	GV	+	Exchange emails with client; Email to Marc Herman; Email to Opposing Counsel	0.5	\$150.00
7/23/2015	GV	+	Exchange multiple emails with Opposing Counsel's office; Email from Nadya Khapsalia's counsel; Prepare Third Amended SDT and NOD of Nadya Khapsalia; Prepare Acceptance of Service; Email to Nadya Khapsalia's counsel and Opposing Counsel	1.8	\$540.00
7/23/2015	GV	+	Email from and to Mr. Herman	0.2	\$60.00
7/23/2015	RJS	+	Review of email from client - RE: A couple of questions; email to client	0.2	\$60.00
7/23/2015	RJS	+	Email to client	0.1	\$45.00
7/23/2015	RJS	+	Review of email from M. Herman; Email to client	0.2	\$60.00
7/23/2015	RJS	+	Review email from client; Email to client	0.3	\$135.00
7/24/2015	GV	+	Email from Dan Jaffe's office re: LA County Lawsuits search result; Email to client	0.3	\$90.00
7/24/2015	RJS	+	Review of Defendant's 9th 16.2 Supplement	0.4	\$180.00
7/27/2015	GV	+	Left message and email to and from Jacob Gunter re: Subpoena to Steiner	0.1	\$30.00
7/27/2015	GV	+	Email exchanges with attorney for Nadya Khapsalia	0.1	\$30.00
7/28/2015	GV	+	Email from and to Opposing Counsel; Email to Anthem Forensics	0.2	\$60.00
7/28/2015	RJS	+	Review Order from Hearing on 7/23/15	0.3	\$135.00
7/30/2015	GV	+	Email to Opposing Counsel re: Stipulation and Order re: Yacht and Condo	0.2	\$60.00
7/30/2015	GV	+	Review Dennis' discovery responses; Email to client	0.3	\$90.00
7/30/2015	GV	+	Review letter from DeVita	0.1	\$30.00
7/30/2015	GV	+	Phone call from Jenny Allen; Emails from Jenny Allen	0.4	\$120.00
7/31/2015	GV	+	Emails from and to client; Emails from and to Opposing Counsel	0.4	\$120.00
8/03/2015	GV	+	Email from Opposing Counsel; Email to client and Anthem Forensics	0.3	\$90.00
8/04/2015	RJS	+	Review Motion for Protective Order; Review Discovery responses	0.3	\$135.00
8/04/2015	GV	+	Emails from Jenny Allen; Phone call with client; Email to Opposing Counsel; Review Motion for Protective Order; Email to Nadya's counsel	1.2	\$360.00
8/05/2015	RJS	+	Review emails from client; Emails to client	0.4	\$180.00
8/05/2015	RJS	+	Review Errata to Motion	0.1	\$45.00
8/05/2015	RJS	+	Review Anthem Forensics Document Request	0.2	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
8/05/2015	RJS	T	Review and execution of Stipulation and Order re: property transfers	0.2	\$90.00
8/06/2015	GV	T	Emails from and to Anthem Forensics	0.4	\$120.00
8/06/2015	RJS	T	Review of Plaintiff's 9th 16.2 Supplement	0.2	\$90.00
8/07/2015	GV	T	Email from Jenny re Payments to Immediate Family; Exchange emails with Opposing Counsel; Exchange emails with client	0.7	\$210.00
8/10/2015	GV	T	Review Appraisals for Oak Pass, and Condominiums	0.3	\$90.00
8/10/2015	GV	T	Exchange multiple emails with Opposing Counsel, the office of Dan Jaffe, counsel for Nadya Khapsalis, client and Anthem Forensics to reschedule depositions of Pat Murphy, Sheldon Kogod, Dana Kogod, Marsha Kogod, Mitchell Kogod and Dennis Kogod; Exchange emails with Utah counsel re: Amended Deposition of Jennifer Steiner; Prepare Amended Notices of Depositions; Prepare Acceptance of Service re: Steiner and Khapsalis	4.3	\$1,290.00
8/11/2015	JH	T	Prepare Stipulation and Order to Vacate Hearing	0.2	\$20.00
8/11/2015	GV	T	Email exchanges with Opposing Counsel and client; Email exchanges with Office of Jaffe and Clemens	0.2	\$60.00
8/12/2015	JH	T	Preparation of Notice of Entry of Order	0.3	\$30.00
8/12/2015	RJS	T	Emails to D. Marks; Emails to Client	0.3	\$135.00
8/12/2015	GV	T	Prepare Third Request for Interrogatories and Fourth Request for Production of Documents	1.5	\$450.00
8/12/2015	GV	T	Exchange emails with client; Email to Opposing Counsel; Email regarding the boat	0.3	\$90.00
8/14/2015	GV	T	Letter to Opposing Counsel; Exchange emails with client; Exchange emails with Opposing Counsel	1	\$300.00
8/14/2015	GV	T	Review multiple emails from Jaffe and Clemens	0.4	\$120.00
8/14/2015	GV	T	Email from and to DeVita	0.2	\$60.00
8/14/2015	GV	T	Exchange emails with Opposing Counsel re: Transfer of funds from sale of boat	0.2	\$60.00
8/14/2015	RJS	T	Phone conference with D. Marks; Memo to file	0.5	\$225.00
8/17/2015	RJS	T	Phone conference with D. Marks	0.3	\$135.00
8/18/2015	GV	T	Email to Jacob Gunter; Phone call with DeVita re: Narrowing the Subpoena; Email from and to Jenny Allen	0.7	\$210.00
8/18/2015	RJS	T	Review of subpoena requests; Preparation for conference; Phone conference with DeVita officials re: Discovery	1.2	\$540.00
8/19/2015	GV	T	Phone call and emails from Jenny Allen; Phone call with client re: Her Deposition	0.5	\$150.00
8/19/2015	RJS	T	Review letter from J. Swerdlow to D. Jaffe; Exchange emails with client; Legal research re jurisdiction for discovery motion	1.1	\$495.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 8/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
8/19/2015					
8/19/2015	RJS	T	Exchange emails with client	0.2	\$90.00
8/20/2015	GV	T	Email to Utah counsel re: Steiner's deposition	0.1	\$30.00
8/21/2015	RJS	T	Exchange emails with client	0.2	\$90.00
8/21/2015	KFS	T	Preparation of Plaintiff's 10th 18.2 Supplemental Disclosure	1.4	\$140.00
8/21/2015	GV	T	Email from Jacob Gunter; Emails from and to client; Phone call from Nicole Young	0.5	\$150.00
8/26/2015	GV	T	Email exchanges regarding service of subpoenas from Jaffe and Clemens	0.2	\$60.00
8/26/2015	KFS	T	Prepare three cover sheets and file Proofs of Service for Subpoenas to Sheldon Kogod, Marsha Kogod and Patricia Murphy	0.4	\$40.00
8/26/2015	GV	T	Email exchanges with Opposing Counsel; Revise the deposition of Sheldon Kogod; Email exchanges with Joe and Jenny	0.4	\$120.00
8/27/2015	GV	T	Prepare draft Motion for Leave to Amend Complaint	1.8	\$540.00
8/27/2015	GV	T	Email exchanges with Opposing Counsel	0.1	\$30.00
8/28/2015	RJS	T	Meeting with Jenny Allen re Depositions	2.5	\$1,125.00
8/28/2015	GV	T	Meeting with Jenny Allen and client to go over deposition of Nadya Khapsalis and Patricia Murphy; Email to and from Shauna re Service on Mitchell Kogod; Phone call with Shauna	2.5	\$750.00
8/31/2015	GV	T	Exchange emails re Service of Process; Emails to Opposing Counsel; Emails to and from client; Phone call with Opposing Counsel; Email to Opposing Counsel re: Phone call	3.2	\$960.00
8/31/2015	RJS	T	Email exchanges with D. Marks	0.2	\$90.00
8/31/2015	RJS	T	Review email from G. Varshney to D. Marks	0	\$0.00
8/31/2015	GV	T	Prepare Subpoena Duces Tecum for Steiner's Deposition in Santa Barbara; Instructions to California counsel to serve Steiner in Santa Barbara; Advise Utah counsel to also serve Steiner Kogod; Exchange emails with Opposing Counsel re: Service on Steiner	1.5	\$450.00
9/01/2015	GV	T	Continue work on Motion for Leave to Amend Complaint	1.8	\$540.00
9/01/2015	RJS	T	Exchange emails with D. Marks	0.2	\$90.00
9/02/2015	GV	T	Exchange multiple emails with Opposing Counsel re: Depositions and other case related issues; Exchange emails with Jenny Allen; Phone call with Jenny Allen; Email exchanges with Dan Jaffe's office	4.3	\$1,290.00
9/02/2015	RJS	T	Review letter from D. Marks; Email to D. Marks	0.3	\$135.00
9/02/2015	RJS	T	Email exchanges with Client; Email exchanges with Jenny Allen	0.3	\$135.00
9/03/2015	GV	T	Prepare Notes on Motion to Compel for Dayita's Records	2.2	\$660.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/03/2015					
9/03/2015	GV	T	Exchange multiple phone calls with Jenny Allen re: Preparing for the Deposition of Nadya Khapsalis; Email to Nadya's counsel; Email to Dan Jaffe re: Deed; Email from Opposing Counsel	1.6	\$480.00
9/03/2015	GV	T	Email to client re: Settling Other Depositions	0.2	\$60.00
9/04/2015	GV	T	Review documents from DeVita re: Response to Subpoena	0.2	\$60.00
9/04/2015	GV	T	Prepare Fourth set of Interrogatories; Fifth Request for Production of Documents; Exchange emails with Jenny Allen; Exchange emails with Dan Jaffe's office	3.3	\$990.00
9/09/2015	KFS	T	Organize multiple incoming 16.2 Disclosure productions into discrete digital folders of individual assets and accounts	5.9	\$590.00
9/09/2015	RJS	T	Review email and attachment from Jenny Allen re: Proposed questions	0.3	\$135.00
9/09/2015	RJS	T	Conference with client and J. Allen; Preparation and Appearance et Status Check	1.8	\$810.00
9/10/2015	RJS	T	Continued preparation for Deposition of N. Khapsalis	2.4	\$1,080.00
9/10/2015	RJS	T	Meeting with client and J. Allen	1.5	\$675.00
9/10/2015	RJS	T	Travel to California; Conference with Dan Jaffe	3.6	\$1,710.00
9/10/2015	RJS	T	Review of Interspousal Transfer Deed	0.1	\$45.00
9/10/2015	KFS	T	Preparation of Plaintiff's 11 th 16.2 Supplemental Disclosure	1.6	\$180.00
9/11/2016	RJS	T	Review email from Shauna Levine	0.2	\$90.00
9/11/2015	RJS	T	Conduct Deposition of Nadya Khapsalis; Conference with client	9.5	\$4,275.00
9/12/2015	RJS	T	Travel time from California	1.5	\$675.00
9/14/2015	RJS	T	Review email from J. Allen to Court Reporter	0	\$0.00
9/14/2015	RJS	T	Review emails from client; Review email from J. Allen	0.3	\$135.00
9/14/2015	RJS	T	Review letter from J. Bailey ( P. Murphy's attorney )	0.1	\$45.00
9/14/2015	RJS	T	Review email from Lorna Riff; Review of documents from DeVita	0	\$0.00
9/15/2015	RJS	T	Review discovery requests from opposing party	0.3	\$135.00
9/16/2015	RJS	T	Preparation for Deposition of P. Murphy	1.8	\$810.00
9/16/2015	RJS	T	Review Motion for Order to Show Cause; Review of file	0.4	\$180.00
9/15/2015	GV	T	Exchange multiple emails with client and Opposing Counsel; Review discovery requests propounded by Opposing Party; Email to client; Review Motion for Order to Show Cause; Begin draft of Opposition; Review emails regarding service; Email to Jennifer Steiner; Email to Utah Counsel; Prepare Stipulation and Order re: Depositions; Exchange emails with Opposing Counsel; Email to Opposing Counsel re: DeVita documents; Email exchanges with Joe and Janny	5.2	\$1,560.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/15/2015					
9/15/2015	RJS	T	Exchange emails with client; Exchange emails with L. Riff; Exchange emails with J. Leauanee	0.7	\$315.00
9/15/2015	RJS	T	Review letter from D. Marks	0.2	\$90.00
9/15/2015	RJS	T	Meeting with J. Allen and G. Kogod	1	\$450.00
9/15/2015	RJS	T	Deposition of P. Murphy and post Deposition conference with client	3	\$1,350.00
9/16/2015	RJS	T	Exchange multiple emails with client; Review of Discovery Responses from D. Kogod	1.4	\$630.00
9/16/2015	GV	T	Exchange emails with Dan Jaffe's office; Exchange emails with Opposing Counsel and client	1	\$300.00
9/17/2015	GV	T	Revise the Stipulation and Order per Opposing Counsel's request; Emails to and from Opposing Counsel; Email to and from Dan Jaffe's office	0.8	\$240.00
9/17/2015	RJS	T	Review Defendant's Response to 4th Request for Production of Documents	0.2	\$90.00
9/17/2015	RJS	T	Review emails from client; Email to client	0.3	\$135.00
9/17/2015	GV	T	Email from Jacob Gunter	0.1	\$30.00
9/18/2015	GV	T	Email from Ms. Steiner; Meet with client; Review discovery in the case; Exchange emails with Jenny Allen; Emails to and from Dan Jaffe's office	2.2	\$660.00
9/18/2015	RJS	T	Meeting with client to go over discovery requests	1.5	\$675.00
9/18/2015	RJS	T	Review emails from client	0.2	\$90.00
9/18/2015	RJS	T	Review email from client "Not-Quite-The-New-York-Times-Bestseller-List"	0.1	\$45.00
9/21/2015	GV	T	Email to Opposing Counsel; Email from client; Phone call with Jenny Allen; Email from Jenny Allen	0.3	\$90.00
9/21/2015	RJS	T	Review emails from client	0.2	\$90.00
9/22/2015	GV	T	Email exchanges with Opposing Counsel and client; Email from Jenny Allen; Email to Dan Jaffe's office	0.4	\$120.00
9/23/2015	GV	T	Email to client re: List of Witnesses	0.1	\$30.00
9/23/2015	RJS	T	Review email from J. Allen; Email to J. Allen	0.3	\$135.00
9/23/2015	GV	T	Begin preparing for the Depositions of Dana Kogod, Mitchell Kogod, Sheldon Kogod and Marsha Kogod; Exchange emails with Jenny Allen; Emails from Opposing Counsel	2.2	\$660.00
9/23/2015	KFS	T	Prepare Plaintiff's 12th 16.2 Supplemental Disclosure	2	\$200.00
9/23/2015	RJS	T	Review emails from client	0.2	\$90.00
9/24/2015	KFS	T	Prepare draft of Plaintiff's Response to 2nd Request for Production of Documents	0.4	\$40.00
9/24/2015	KFS	T	Prepare draft of Plaintiff's Response to Second Set of Interrogatories	0.4	\$40.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/24/2015					
9/24/2015	GV	T	Prepare for the Depositions of Daria, Mitchell, Sheldon and Marsha; Meet with client; Prepare Plaintiff's Second Supplemental List of Witnesses; Exchange emails with Jenny; Phone call with the Court Reporter	3.6	\$1,080.00
9/24/2015	RJS	T	Conference with client	5	\$2,250.00
9/24/2015	GV	T	Email from Opposing Counsel	0.1	\$30.00
9/25/2015	GV	T	Email to Joe and Jenny	0.2	\$60.00
9/25/2015	RJS	T	Travel to California; Preparation for Depositions of Sheldon Kogod and Marsha Kogod; Conduct Depositions	5.8	\$2,610.00
9/25/2015	GV	T	Email to Opposing Counsel	0.1	\$30.00
9/25/2015	JH	T	Preparation of Notice of Entry of Order	0.3	\$30.00
9/26/2015	RJS	T	Preparation for and conduct Deposition of Mitchell Kogod and Dana Kogod; Travel to Las Vegas	6.5	\$2,925.00
9/26/2015	RJS	T	Phone conference with Jennifer Gilbert	0.3	\$135.00
9/27/2015	RJS	T	Review emails from client	0.2	\$60.00
9/28/2015	GV	T	Email from USB; Email from client	0.1	\$30.00
9/28/2015	GV	T	Email to Jenny Allen re: Expenses for discovery requests to Dennis Kogod	0.1	\$30.00
9/29/2015	GV	T	Email from client	0.1	\$30.00
9/30/2015	RJS	T	Prepare Stipulation and Order re: Continuance of J. Steiner Deposition	0.2	\$60.00
9/30/2015	RJS	T	Review Client's Responses to 2nd Request for Production of Documents and Interrogatories	0.2	\$60.00
9/30/2015	RJS	T	Exchange emails with J. Gilbert; Emails with J. Allen; Emails with Jaffe and Jaffe; Phone conference with J. Gilbert	0.5	\$225.00
9/30/2015	GV	T	Email exchanges with Dan Jaffe's office and Jacob Gunter re: Deposition of Ms. Steiner	0.3	\$90.00
10/01/2015	GV	T	Prepare letter for Opposing Counsel re: DeVita Document Deficiencies; Email exchanges with client, Jenny Allen, Jennifer Gilbert and Opposing Counsel; Email to Jaffe and Clemens	2.9	\$870.00
10/01/2015	RJS	T	Phone conference with Jennifer Gilbert	0.3	\$135.00
10/02/2015	RJS	T	Review Amended 2nd Interrogatories from Defendant	0.2	\$60.00
10/02/2015	RJS	T	Review letter from D. Marks; Email to client	0.2	\$60.00
10/02/2015	GV	T	Review letter from Opposing Counsel re: Depositions; Email to client	0.1	\$30.00
10/02/2015	RJS	T	Review Defendant's 3rd Request for Production of Documents; Review 3rd Request for Interrogatories	0.3	\$135.00
10/02/2015	GV	T	Email from and to Jenny Allen	0.1	\$30.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
10/02/2015	GV	T	Continue work on Opposition to Motion for an Order to Show Cause; Exchange emails with Opposing Counsel	1.2	\$360.00
10/05/2015	RJS	T	Review email from J. Gilbert; Email to J. Gilbert	0.2	\$90.00
10/05/2015	RJS	T	Review and revise Opposition to Motion for order to Show Cause; Preparation of Counter motion	1.9	\$855.00
10/05/2015	GV	T	Phone call with Opposing Counsel; Prepare Opposition to Motion for order to Show Cause	3	\$900.00
10/05/2015	GV	T	Email to Ms. Gilbert	0.1	\$30.00
10/05/2015	RJS	T	Preparation of Email to client; Phone conference with client	0.5	\$225.00
10/05/2015	RJS	T	Review emails from client	0.2	\$90.00
10/06/2015	RJS	T	Revise Opposition to Motion for Order to Show Cause; Review of file	0.3	\$135.00
10/06/2015	GV	T	Prepare Stipulation and Order re Depositions and Trial	0.8	\$240.00
10/06/2015	JH	T	Preparation of Motion Fee Sheet for Opposition to Motion for Order to Show Cause	0.2	\$20.00
10/08/2015	GV	T	Finalize and file the Opposition to Motion for Order to Show Cause	0.4	\$120.00
10/07/2015	RJS	T	Review Defendant's 4th Request for Production of Documents	0.2	\$90.00
10/07/2015	RJS	T	Review letter from D. Marks	0.1	\$45.00
10/07/2015	GV	T	Prepare letter for Marsha Kogod, Sheldon Kogod and Lance Spiegel; Email exchanges with Jenny Allen; Email to and from Dan Jaffe's office; Email exchanges with Opposing Counsel	3.8	\$1,140.00
10/08/2015	RJS	T	Review email from J. Gilbert; Email to J. Gilbert	0.4	\$180.00
10/08/2015	GV	T	Email exchanges with Opposing Counsel and client	0.4	\$120.00
10/08/2015	RJS	T	Review letters from D. Marks; Prepare email response	0.6	\$270.00
10/08/2015	RJS	T	Prepare draft Supplemental Interrogatories and Request for Production of Documents	1.1	\$495.00
10/08/2015	RJS	T	Review emails from client; Email to client	0.7	\$315.00
10/08/2015	RJS	T	Legal Research re: fraud	3.8	\$1,710.00
10/09/2015	KFS	T	Prepare draft of Plaintiff's 5th Set of Interrogatories to Defendant	0.5	\$50.00
10/09/2015	GV	T	Phone call and email from Jenny Allen re: Documents for Motion to Order to Show Cause	0.2	\$60.00
10/09/2015	RJS	T	Prepare draft Motion for Order to Show Cause	1.5	\$675.00
10/09/2015	RJS	T	Prepare Proposed Amended Complaint	1.8	\$810.00
10/09/2015	RJS	T	Review emails from client; Emails to client	0.3	\$135.00
10/09/2015	RJS	T	Continued preparation of Motion to Amend Complaint	0.9	\$405.00
10/09/2015	KFS	T	Prepare Plaintiff's 13th 18.2 Supplement	1.4	\$140.00
10/09/2015	RJS	T	Review emails from J. Allen re: Dennis' expenses; Emails to J.	0.3	\$135.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

### History Bill

Date: 8/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
10/09/2015			Allen		
10/12/2015	KFS	T	Prepare Certificate of Service for Motion for Leave	0.3	\$30.00
10/12/2015	GV	T	Review emails from client; Revise the Amended Complaint; Exchange emails with client; Emails to Opposing Counsel re: Discovery; Prepare Declaration of client; Begin preparing Plaintiff's Fifth Request for Production of Documents	1.9	\$670.00
10/12/2015	RJS	T	Phone conference with Dan Marks	0.4	\$180.00
10/12/2015	RJS	T	Review emails from client; Emails to client	0.3	\$135.00
10/12/2015	RJS	T	Revise Motion to Amend Complaint	0.4	\$180.00
10/12/2015	RJS	T	Exchange emails with J. Gilbert "RE: Steiner deposition"	0.2	\$90.00
10/13/2015	RJS	T	Review letter from D. Marks re: Discovery	0.2	\$90.00
10/13/2015	GV	T	Finalize and serve Plaintiff's 5th Request for Production of Documents	0.3	\$90.00
10/13/2015	GV	T	Begin preparing questions for Dennis Kogod's deposition	1	\$300.00
10/13/2015	GV	T	Research on Subpoena for Netflix; Prepare Subpoena Duces Tecum and Notice of Deposition for Netflix	0.7	\$210.00
10/13/2015	RJS	T	Review Client's Responses to 3rd Interrogatories; Review file	0.2	\$90.00
10/13/2015	GV	T	Phone call with Jenny Allen; Email to and from Jenny Allen	0.3	\$90.00
10/13/2015	RJS	T	Review email and schedules from J. Allen; Email to J. Allen	0.8	\$360.00
10/13/2015	RJS	T	Review Reply in Support of Motion for an Order to Show Cause	0.3	\$135.00
10/14/2015	RJS	T	Review email from D. Marks office; Email to D. Marks	0.2	\$90.00
10/14/2015	GV	T	Prepare Plaintiff's 6th Request for Production and 6th Request for Interrogatories	1.5	\$450.00
10/14/2015	RJS	T	Preparation and Appearance at Hearing on Motion for Order to Show Cause and Status Check; Conference with client and J. Allen	1.5	\$450.00
10/14/2015	GV	T	Meet with client; Attend Status Check Hearing	1.5	\$450.00
10/14/2015	RJS	T	Exchange emails with client	0.2	\$90.00
10/15/2015	GV	T	Email to Opposing Counsel	0.1	\$30.00
10/15/2015	GV	T	Prepare for Deposition of Dennis Kogod (Review of emails between the parties)	5.5	\$1,650.00
10/15/2015	RJS	T	Conference with Jenny Allen; Preparation for Deposition of Dennis Kogod	4.1	\$1,045.00
10/16/2015	RJS	T	Review email from D. Marks office; Email to D. Marks office	0.2	\$90.00
10/16/2015	RJS	T	Review emails from client with correspondence between parties	0.3	\$135.00
10/16/2015	RJS	T	Review Notice of Deposition for Gabrielle Clom - Kogod	0.1	\$45.00
10/16/2015	GV	T	Prepare Third Amended Notice of Deposition of Dennis Kogod; Review emails between the parties to prepare for deposition	2	\$600.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
10/16/2015					
10/16/2015	RJS	T	Review questions arising from email exchanges; Review emails in preparation for Dennis Kogod Deposition	2.9	\$1,305.00
10/19/2015	GV	T	Revise Responses to Second Interrogatories and Second Request for Production of Documents; Email to client	1.5	\$450.00
10/19/2015	GV	T	Prepare for meeting with client; Review emails provided by client; Review text messages provided by client; Email multiple emails with client and Opposing Counsel; Email with Jenny Allen; Phone call from Opposing Counsel; Prepare Stipulation and Order re: Dennis' Deposition; Email exchanges with Opposing Counsel	6	\$1,800.00
10/19/2015	RJS	T	Conference with client; Review emails from client with correspondence between parties	4.7	\$2,115.00
10/20/2015	KFS	T	Preparation of Plaintiff's 14th 18.2 Supplemental Disclosure	0.7	\$90.00
10/20/2015	GV	T	Revise the Interrogatories; Review numerous emails from client re: Emails and text messages between the parties; Continue work on preparing for deposition of Dennis Kogod; Prepare letter for Lance Spiegel re: Wells Fargo and Bank of America accounts; Email to and from Opposing Counsel; Email to and from client; Meet with client; Email to and from Jenny Allen; Email to Ms. Gayle Nathan re: Deposition of Jennifer Steiner	6.6	\$1,980.00
10/20/2015	KFS	T	Preparation of draft for Plaintiff's Response to Defendant's 2nd Request for Documents	2	\$200.00
10/20/2015	KFS	T	Preparation of Plaintiff's 15th 18.2 Supplemental Disclosure	0.8	\$80.00
10/21/2015	RJS	T	Review email from J. Leuenese; Email to J. Leuenese	0.2	\$90.00
10/21/2015	RJS	T	Review emails between parties	0.7	\$315.00
10/21/2015	GV	T	Continue review of client's emails; Begin draft of Timeline; Review documents provided by client; Phone call with Joe and Jenny; Email exchanges with Joe and Jenny; Email exchanges with Opposing Counsel and client; Phone call from Opposing Counsel re: 15th NRCP 18.2 Disclosure	4.8	\$1,440.00
10/21/2015	KFS	T	Prepare draft of Plaintiff's Response to Defendant's 2nd Interrogatories	1	\$100.00
10/22/2015	RJS	T	Meeting with Jenny Allen	2.5	\$1,125.00
10/22/2015	RJS	T	Preparation for Deposition of Dennis Kogod; Review emails from J. Allen with Dennis Kogod Deposition questions	5.1	\$2,295.00
10/22/2015	GV	T	Finalize the Timeline; Continue to prepare for Dennis' deposition; Organize exhibits and emails; Email exchanges with Jenny Allen; Begin draft of Subpoena and Notice of Deposition of Bank of America; Email to Gayle Nathan; Email to and from Opposing Counsel	8	\$1,800.00
10/23/2015	GV	T	Prepare for and attend Deposition of Dennis Kogod	7	\$2,100.00
10/23/2015	KFS	T	Prepare Plaintiff's 17th 18.2 Supplemental Disclosure	0.9	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
10/23/2015					
10/23/2015	RJS	T	Preparation for and Conduct Deposition of Dennie Kogod	7	\$3,150.00
10/24/2015	RJS	T	Appearance a deposition of Gabrielle Cloffi-Kogod	7	\$3,150.00
10/26/2015	RJS	T	Letter to Davita	0.5	\$225.00
10/26/2015	RJS	T	Review email from S. Levine; Email response	0	\$0.00
10/26/2015	RJS	T	Review email from D. Marks; Email to client; Email to D. Marks	0.2	\$90.00
10/26/2015	RJS	T	Email to G. Nathan	0	\$0.00
10/26/2015	GV	T	Prepare Responses to Third Request for Production of Documents and Third Request for Interrogatories; Email to client; Phone call from and email to Sharon Sandler	1.2	\$360.00
10/27/2015	RJS	T	Exchange emails with client	0.3	\$135.00
10/27/2015	GV	T	Email to and from Ms. Sandler; Email from client	0.3	\$90.00
10/27/2015	GV	T	Email to Opposing Counsel	0.1	\$30.00
10/28/2015	GV	T	Email exchanges with Opposing Counsel and client; Review Declarations and NRCP 18.2 Disclosures filed by Opposing Counsel; Email to Jenny Allen	0.5	\$150.00
10/28/2015	RJS	T	Review Defendant's Response to 5th Request for Production of Documents	0.2	\$90.00
10/28/2015	GV	T	Email exchanges with client and Ms. Gayle Nathan	0.3	\$90.00
10/29/2015	KFS	T	Prepare draft of Plaintiff's Response to 3rd Request for Production of Documents	0.7	\$70.00
10/29/2015	GV	T	Email from Jenny Allen	0.1	\$30.00
10/29/2015	GV	T	Email from Ms. Nathan; Email from Jenny Allen	0.3	\$90.00
10/29/2015	GV	T	Email from Sharon Sandler's office	0.1	\$30.00
10/29/2015	RJS	T	Review letter from Netflix	0.1	\$45.00
10/29/2015	RJS	T	Review Declaration of Marsha Kogod; Review Declaration of Sheldon Kogod	0.2	\$90.00
11/02/2015	GV	T	Review documents from DeVita; Email to and from Shauna at Dan Jaffe's office; Email to and from Jenny Allen	0.8	\$240.00
11/02/2015	RJS	T	Review Defendant's 11th 18.2 Supplement	0.2	\$90.00
11/02/2016	KFS	T	Prepare draft of Plaintiff's Response to Defendant's 3rd Interrogatories	0.7	\$70.00
11/03/2015	RJS	T	Phone conference with D. Marks	0.3	\$135.00
11/03/2015	GV	T	Prepare Responses to Fourth Request for Production of Documents; Email to Ms. Nathan; Email to and from Ms. Sandler; Email to client; Email to Marc Herman	0.8	\$240.00
11/03/2015	RJS	T	Review email from client; Email to client	0.1	\$45.00
11/03/2015	RJS	T	Review email from client; Email to client	0.4	\$180.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
11/04/2015	GV	+	Review video from October 14 Hearing; Prepare Order; Email to Opposing Counsel	1.1	\$330.00
11/04/2015	GV	+	Exchange emails with Jenny Allen; Email from Sharon Sandler; Prepare Subpoena Duces Tecum and Notice of Deposition for Wells Fargo and Bank of America - for Nadya's Bank Records and missing Records from Dennis; Prepare Acceptance of Service for Jennifer Steiner; Exchange emails with Ms. Steiner's counsel; Email exchanges with Opposing Counsel re: Dennis' 2nd Deposition and Expert Reports; Phone call with client; Email to Opposing Counsel re: Quit Claim Deed to the Gabrielle's new home; Phone call with Marc Herman re: Appraisal of Oak Pass and fair rental value for CA properties	4	\$1,200.00
11/05/2015	GV	+	Email to Ms. Nathan; Email to Dan Jaffe's office; Email from and to Opposing Counsel	0.6	\$180.00
11/05/2015	GV	+	Email from Marc Herman	0.1	\$30.00
11/06/2015	JH	+	Email exchanges with Gayle Nathan	0.2	\$20.00
11/09/2015	GV	+	Prepare Subpoena and Notice of Deposition for JP Morgan Chase Bank; Exchange emails with Opposing Counsel	0.7	\$210.00
11/10/2015	RJS	+	Review Opposition to Motion to Amend Complaint	0.9	\$405.00
11/12/2015	GV	+	Email from client; Phone call with Opposing Counsel re: Depositions	0.2	\$60.00
11/12/2015	RJS	+	Phone conference with D. Marks	0.2	\$90.00
11/13/2015	GV	+	Email exchanges with Jenny and client	0.4	\$120.00
11/13/2015	RJS	+	Review Defendant's Response to 5th Interrogatories	0.3	\$135.00
11/16/2015	GV	+	Review Opposition; Begin preparing for Reply to Opposition	1.8	\$540.00
11/16/2015	RJS	+	Kogod - Our Reply to Opp to Motion to Amend Due today	0.5	\$225.00
11/16/2015	RJS	+	Exchange emails with client	0.2	\$60.00
11/16/2015	GV	+	Review Defendant's Responses to Fifth Set of Interrogatories; Email to Joe and Jenny	0.2	\$60.00
11/17/2015	GV	+	Prepare Notice of Deposition for Dennis Kogod; Prepare Stipulation and Order re: Expert Reports; Prepare and finalize Reply to Opposition and file; Phone call with client; Phone calls with Joe and Jenny; Review Anthem Forensics' report; Email to Opposing Counsel	2.8	\$840.00
11/17/2015	JH	+	Preparation of Certificate of Service for Reply	0.3	\$30.00
11/17/2015	GV	+	Review Dennis' Responses to Fifth Request for Production of Documents	0.2	\$60.00
11/17/2015	RJS	+	Prepare Reply to Opposition	2.6	\$1,260.00
11/17/2015	RJS	+	Initial review of Report from Anthem Forensics; Phone conference with client;	1.3	\$565.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
11/18/2015	RJS	T	Continued review Anthem Forensics Expert Report	1.1	\$495.00
11/18/2015	GV	T	Prepare letter for the Court re: October 14 Hearing	0.5	\$150.00
11/18/2015	RJS	T	Preparation for and Appearance at Hearing; Conference with client	1.6	\$720.00
11/18/2015	KFS	T	Prepare Plaintiffs 18th 16.2 Supplemental Disclosure	1.9	\$190.00
11/23/2015	GV	T	Emails from Opposing Counsel; Email to and from client; Email from and to Dan Jaffe's office; Email to Jenny Allen; Email to Opposing Counsel	1.1	\$330.00
11/23/2015	RJS	T	Review letters from D. Marks ( x 5 )	0.5	\$225.00
11/24/2015	GV	T	Finalize the Stipulation re: Expert Reports; Email to Opposing Counsel	0.3	\$90.00
11/30/2015	RJS	T	Review emails from client; Phone conference with client	0.3	\$135.00
11/30/2015	GV	T	Research on Writ of Mandamus re: Court denial of Motion to Amend Complaint; Research on jurisdiction on Nadya	2	\$600.00
11/30/2015	RJS	T	Phone conferences with client x 2; Email to D. Marks; Phone conference with D. Marks	0.6	\$270.00
12/01/2015	GV	T	Begin preparing Motion for Order to Show Cause; Exchange emails with Ms. Jennifer Gilbert; Exchange emails with Jenny Allen and client; Email exchanges with Mr. Dan Marks, Esq.	2	\$600.00
12/01/2015	RJS	T	Conference with D. Marks; Phone conference with J. Allen	0.4	\$180.00
12/02/2015	RJS	T	Review letter from D. Marks	0.1	\$45.00
12/02/2015	GV	T	Continue work on Motion for an Order to Show Cause; Email exchanges with Jenny Allen; Email exchanges with client and Ms. Young re: Depositions and discovery; Prepare Letter for Mr. Marks in response to their letter dated November 19	3.4	\$1,020.00
12/02/2015	GV	T	Email exchanges with Ms. Young re: Stipulation re Expert Reports	0.2	\$60.00
12/03/2015	GV	T	Finalize and send letter to Opposing Counsel re: Discovery; Email from and to client; Email exchanges between Ms. Young and Mr. Marks' office; Email exchanges with Jenny Allen; Continue work on Motion for Order to Show Cause; Continue work on Memorandums regarding jurisdiction for Nadya and Writ of Mandamus	3.8	\$1,140.00
12/03/2015	JH	T	Preparation of Notice of Entry of Order From the Hearing	0.3	\$30.00
12/04/2015	RJS	T	Conference with client	1.8	\$610.00
12/04/2015	RJS	T	Review emails from client	0.1	\$45.00
12/04/2015	RJS	T	Review Subpoena response from Bank of America; Wells Fargo; JP Morgan Chase	0.6	\$360.00
12/04/2015	GV	T	Meeting with the client; Phone call to JP Morgan Chase and Wells Fargo Banks; Phone call to Court Reporter re: Dennis Kogod's deposition	2.5	\$750.00

Radford J. Smith; Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
12/07/2015	GV	T	Prepare for deposition of Dennis Kogod; Review subpoena documents from the bank; Attend deposition of Dennis Kogod; Phone calls with the Discovery Commissioner	8	\$2,400.00
12/07/2015	RJS	T	Conduct deposition of Dennis Kogod	5.5	\$2,475.00
12/07/2015	GV	T	Email from and to client	0.1	\$30.00
12/07/2015	RJS	T	Conference with client	0.5	\$225.00
12/07/2015	RJS	T	Preparation for Deposition of Dennis Kogod; Review Deposition questions and exhibits from J. Allen	5.1	\$2,295.00
12/07/2015	RJS	T	Email to D. Marks	0.1	\$45.00
12/07/2015	RJS	T	Review forwarded email from J. Gilbert	0.1	\$45.00
12/08/2015	GV	T	Exchange emails with client; Email from and to Nicole Young; Email from Ms. Gilbert re: Jennifer Steiner's Deposition; Exchange emails with Jenny Allen to prepare for deposition of Jennifer Steiner	1.2	\$360.00
12/08/2015	RJS	T	Review Defendant's Response to 8th Interrogatories	0.3	\$135.00
12/08/2015	RJS	T	Review emails from client	0.2	\$90.00
12/08/2015	RJS	T	Review Defendant's Response to 8th Request for Production of Documents	0.2	\$90.00
12/09/2015	RJS	T	Review forwarded email from J. Gilbert	0.1	\$45.00
12/09/2015	RJS	T	Review email from J. Allen with proposed questions for Jennifer Steiner's Deposition	0.2	\$90.00
12/09/2015	GV	T	Exchange emails with Jenny Allen to prepare for Jennifer Steiner's deposition; Email exchanges with Nicole Young; Email from client	1.7	\$510.00
12/09/2015	RJS	T	Phone conference with D. Marks	0.2	\$90.00
12/09/2015	RJS	T	Travel to California	1	\$450.00
12/10/2015	RJS	T	Conference with D. Marks	0.2	\$90.00
12/10/2015	GV	T	Email to Terry Estrada re: Documents for Ms. Steiner's Deposition	0.3	\$90.00
12/10/2015	RJS	T	Travel to Nevada	1	\$450.00
12/10/2015	RJS	T	Preparation for and conduct Deposition of Ms. Steiner	4.9	\$2,205.00
12/14/2015	RJS	T	Review of email from client	0.1	\$45.00
12/14/2015	RJS	T	Phone conference with D. Marks	0.4	\$180.00
12/14/2015	GV	T	Email exchanges with Jenny Allen; Email to Mr. Marks; Email exchanges with client	0.2	\$60.00
12/15/2015	GV	T	Email to Ms. Young; Phone call from Mr. Marks; Phone calls with Jenny Allen and Joe Leavasseur; Email to Mr. Marks and Ms. Young with Supplemental Report	1.3	\$380.00
12/15/2015	KFS	T	Preparation of Plaintiff's 19th 18.2 Supplement	1.8	\$180.00
12/15/2015	RJS	T	Phone conference with client	0.2	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 8/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
12/15/2015					
12/15/2015	RJS	T	Reylew email from J. Allen with supplemental Witness Report	2.1	\$945.00
12/16/2015	GV	T	Email from Joe Leauanae	0.2	\$60.00
12/16/2015	KFS	T	Prepare Plaintiff's 20th 16.2 Supplemental Disclosure	2.8	\$280.00
12/16/2015	KAM	T	Prepare draft of Discovery Commissioner's Report and Recommendations from May 1 and June 26.	1	\$250.00
12/17/2015	KAM	T	Revised drafts of Discovery Commissioner's Report and Recommendations for May 1 and June 26.	1	\$250.00
12/17/2015	GV	T	Begin draft of Motion for Protective Order	0.2	\$60.00
12/17/2015	GV	T	Continue work on Motion for Order to Show Cause; Email exchanges with client; Phone call with Dan Marks; Email exchanges with Jenny Allen	2.5	\$750.00
12/17/2015	GV	T	Review and Revise the Report and Recommendations - June 26 Hearing	0.4	\$120.00
12/17/2015	GV	T	Prepare Seventh Request for Interrogatories and Seventh Request for Production of Documents	0.8	\$240.00
12/18/2015	RJS	T	Review emails from client; Email to client	1	\$450.00
12/21/2015	RJS	T	Review Re Notice of Depositions of Eugene Cioffi, Stephanie Cioffi and Cassandra Cioffi	0.2	\$60.00
12/21/2015	GV	T	Phone call from Nicole Young; Email to client; Emails from client; Review Notices of Depositions for New York	0.3	\$90.00
12/22/2015	GV	T	Exchange emails with Ms. Young	0.3	\$90.00
12/24/2015	GV	T	Review motion filed by Mr. Marks; Email to Joe and Jenny	0.3	\$90.00
12/28/2015	GV	T	Email to Joe Leauanae; Review video from the hearing on Motion to Amend; Email to Ms. Young re; Revisions to the proposed Order	0.8	\$240.00
12/29/2015	RJS	T	Review Motion to Compel Discovery	0.4	\$180.00
12/29/2015	GV	T	Review Declaration from Joe Leauanae; Phone call with Mr. Leauanae	0.5	\$150.00
12/29/2015	GV	T	Email to client	0.1	\$30.00
12/30/2015	GV	T	Email from client; Email from Mr. Marks' office; Email to and from Mr. Leauanae	0.3	\$90.00
1/04/2016	RJS	T	Review of Statement from J. Leauanae; Objection to Submission of Documents (Excel files) to Teichner (Defendant's Expert); Prepare letter to D. Marks	0.5	\$225.00
1/04/2016	GV	T	Review video from the hearing of May 1; Revise and finalize the Report and Recommendations; Email to Ms. Young	0.8	\$240.00
1/04/2016	GV	T	Phone call with Nicole Young; Exchange emails with Mr. Leauanae and client; Begin draft of Opposition to Motion to Compel Discovery	2.2	\$660.00
1/04/2016	GV	T	Exchange emails with Ms. Gilbert	0.3	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
1/04/2016					
1/05/2016	RJS	T	Phone conference with D. Marks	0.2	\$90.00
1/05/2016	GV	T	Email exchanges with client; Phone call with Nicole Young; Phone call and email exchanges with Marc Herman	0.6	\$180.00
1/05/2016	KFS	T	Preparation of Plaintiff's 21st 16.2 Supplemental Disclosure	2	\$200.00
1/06/2016	RJS	T	Review Order Shortening Time	0.1	\$45.00
1/06/2016	GV	T	Continue work on Opposition to Motion to Compel Discovery; Email exchanges with Mr. Herman and client; Emails from Ms. Young	0.7	\$210.00
1/07/2016	RJS	T	Review emails from client	0.2	\$90.00
1/07/2016	GV	T	Review emails from client; Continue work on Opposition and Counter-motion for Protective Order	2	\$600.00
1/08/2016	RJS	T	Revise Opposition to Motion for Protective Order	1.3	\$585.00
1/08/2016	GV	T	Continue work on Opposition and Counter-motion for Protective Order	2	\$800.00
1/11/2016	GV	T	Exchange emails with client; Exchange emails with Joe Leauanae; Exchange emails with Nicole Young; Prepare Errata to Opposition and Counter-motion	1.8	\$540.00
1/13/2016	GV	T	Email from client	0.1	\$30.00
1/14/2016	RJS	T	Review Reply	0.3	\$135.00
1/14/2016	GV	T	Review Reply for Motion to Compel; Email exchanges with Joe Leauanae; Phone call from client; Phone call from Joe Leauanae	0.5	\$150.00
1/15/2016	RJS	T	Preparation and Appearance at Hearing	1.1	\$495.00
1/15/2016	GV	T	Finalize the Motion and file; Phone call and emails with client	0.6	\$180.00
1/15/2016	RJS	T	Revise Motion to Enforce Joint Preliminary Injunction	2.8	\$1,260.00
1/15/2016	JH	T	Preparation of Supplemental Expert Witness	0.3	\$30.00
1/18/2016	RJS	T	Phone conference with Bruce Clemens re: additional research re alimony and fraud issues	0.2	\$90.00
1/19/2016	RJS	T	Review Defendant's 12th and 13th 16.2 Supplemental Production	0.3	\$135.00
1/19/2016	RJS	T	Review letter from Political Campaign re donation	0.1	\$45.00
1/19/2016	GV	T	Prepare Ex Parte Request for Order Shortening Time; Prepare Order Granting Ex Parte Request for Order Shortening Time	0.9	\$270.00
1/20/2016	RJS	T	Initial review of Defendant's Response to 7th Interrogatories	0.2	\$90.00
1/20/2016	RJS	T	Initial review of Defendant's Response to 7th Request for Production of Documents	0.3	\$135.00
1/22/2016	RJS	T	Phone conference with client	0.2	\$90.00
1/24/2016	RJS	T	Review email from G. Kogod; Email to G. Kogod	0.2	\$90.00
1/25/2016	JH	T	Preparation of Certificate of Service	0.3	\$30.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
1/25/2016					
1/25/2016	GV	T	Email from Ms. Young; Email to and from Joe Leauanae and Jenny Allen; Email from client	0.3	\$90.00
1/26/2016	GV	T	Exchange emails with Joe Leauanae; Exchange emails with Mr. Marks; Review rebuttal expert report	0.7	\$210.00
1/26/2016	RJS	T	Review Defendant's Expert's Rebuttal; compare to J. Leauanae's Report	1.0	\$855.00
1/27/2016	GV	T	Exchange emails with Joe Leauanae and Jenny	0.4	\$120.00
1/27/2016	RJS	T	Phone conference with client	0.3	\$135.00
1/28/2016	GV	T	Meet with Joe Leauanae and Jenny Allen to discuss report and trial preparation	1.2	\$360.00
1/28/2016	KFS	T	Preparation of Plaintiff's 22nd 16.2 Supplemental Disclosure	2	\$200.00
1/28/2016	RJS	T	Conference with J. Leauanae and J. Allen	1.2	\$540.00
1/29/2016	GV	T	Email exchanges with Ms. Young and Mr. Marks; Email exchanges with Jenny Allen; Email exchanges with client	1	\$300.00
1/29/2016	GV	T	Email from Jaffe and Clemens; Email to client: Kogod v. Kogod	0.1	\$30.00
2/01/2016	RJS	T	Review Notice of Deposition of Joe Leauanae	0.1	\$45.00
2/01/2016	GV	T	Email from Ms. Young with Notice of Deposition for Joe Leauanae; Email to Joe	0.3	\$90.00
2/01/2016	RJS	T	Review letter from Jaffe and Clemens	0.5	\$225.00
2/03/2016	GV	T	Review video from the hearing of January 15, 2016 and prepare Discovery Commissioner's Report and Recommendations; Email to Mr. Marks and Ms. Young	1	\$300.00
2/03/2016	GV	T	Email exchanges with Joe Leauanae and Jenny Allen; Review Video from the Hearing of June 6, 2015; Prepare written transcript of relevant portion of the June 6, 2015 hearing for Anthem Forensics' Response to Mr. Telchner's Rebuttal Report	1.2	\$360.00
2/04/2016	RJS	T	Travel to New York	5	\$2,250.00
2/04/2016	GV	T	Email from and to Jenny Allen	0.3	\$90.00
2/05/2016	RJS	T	Review Expert Report from Anthem Forensics (2016-02-05)	0.9	\$405.00
2/05/2016	RJS	T	Conference with Cassandra, Stephanie, Eugene Cloffi; Attend Depositions of Cassandra Cloffi, Stephanie Cloffi and Eugene Cloffi; Conference with client	6	\$2,700.00
2/06/2016	GV	T	Phone call with Joe and Jenny re: Response to Rebuttal Report; Review rebuttal report; Email to Mr. Marks and Ms. Young	0.9	\$180.00
2/06/2016	RJS	T	Travel to Las Vegas	5	\$2,250.00
2/06/2016	RJS	T	Review emails from client	0.1	\$45.00
2/08/2016	GV	T	Email from Ms. Young re: Discovery Commissioner's Report and Recommendations - January 15 Hearing; Email exchanges with Mr. Herman; Phone call with Mr. Herman;	1.2	\$360.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/08/2016			Review updated Appraisals and rental estimates		
2/08/2016	GV	T	Review Opposition to JPI and Countermotion filed by Dennis; Email to client	0	\$0.00
2/09/2016	RJS	T	Prepare outline of PreTrial Memo	1.1	\$495.00
2/09/2016	RJS	T	Review Appraisals of San Vindente, Oak Pass and Canyon Drive Properties	0.2	\$90.00
2/09/2016	KFS	T	Prepare Plaintiff's 23rd 18.2 Supplemental Disclosure	1.4	\$140.00
2/09/2016	RJS	T	Review Opposition to Motion to Show Cause	0.3	\$135.00
2/09/2016	GV	T	Begin preparing the Pre Trial Memorandum; Email exchanges with client; Email exchanges with Joe Leauanae and Jenny Allen; Email exchanges with Mr. Herman	2.6	\$780.00
2/09/2016	RJS	T	Appearance at Deposition of Joe Leauanae; Conference with client	4	\$1,800.00
2/11/2016	GV	T	Prepare Subpoena Duces Tecum and Notice of Deposition for Richard Teichner; Email to Ms. Young re: Extending deadlines for Pre Trial Memorandum	1	\$300.00
2/12/2016	RJS	T	Review email from J. Leauanae with items requested at his deposition	0.7	\$315.00
2/12/2016	GV	T	Phone call with the Court re: Friday deadline for Pre Trial Memorandum; Phone call with Ms. Young re: Trial Exhibits	0.3	\$90.00
2/15/2016	GV	T	Continue work on Pre Trial Memorandum; Prepare List of Witnesses; Email exchanges with Joe Leauanae and Jenny Allen; Email to client; Email from Richard Teichner re: Response to Joe's response to rebuttal report	3.1	\$930.00
2/15/2016	RJS	T	Preparation for examination of witnesses; Preparation for Trial; Review of draft Pre Trial Memorandum; Legal Research re: Alimony issue	6.5	\$2,925.00
2/16/2016	GV	T	Prepare Trial Exhibit Index; Continue work on Pre Trial Memorandum; Exchange emails with Ms. Young; Exchange emails with Marc Herman; Exchange phone calls with Ms. Allen re: Trial preparation	4.2	\$1,260.00
2/16/2016	RJS	T	Review Defendant's 14th 18.2 Supplement and List of Witnesses	0.2	\$90.00
2/16/2016	RJS	T	Review Richard Teichner's Rebuttal Report	0.5	\$225.00
2/16/2016	RJS	T	Review emails from client	0.2	\$90.00
2/17/2016	RJS	T	Preparation for Deposition of R. Teichner; Conference with D. Marks; Conduct Deposition of Richard Teichner	4.2	\$1,980.00
2/17/2016	RJS	T	Revise draft Pre Trial Memo	0.5	\$225.00
2/17/2016	RJS	T	Preparation for and Appearance at Hearing on Motion for Order to Show Cause	1.8	\$610.00
2/17/2016	GV	T	Continue preparing for Trial; Exchange emails with Ms. Young	3.7	\$1,110.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/17/2016			and Mr. Marks; Exchange emails with Ms. Allen; Exchange emails with Mr. Herman; Continue working on the Pre Trial Memorandum; Review various deposition transcripts; Prepare for Deposition of Mr. Teichner; Prepare Order to Show Cause		
2/18/2016	RJS	T	Preparation for Trial	1.5	\$675.00
2/18/2016	GV	T	Email from and to Mr. Teichner	0.1	\$30.00
2/18/2016	GV	T	Continue working on the Pre Trial Memorandum; Phone call with Marc Herman; Phone calls with client; Continue preparing for Trial; Prepare Proposed Distribution of Community Property Worksheet; Email exchanges with client and Mr. Marks	4.2	\$1,280.00
2/19/2016	GV	T	Continue work on the Pre Trial Memorandum; Finalize and file Detailed Financial Disclosure Form; Exchange multiple emails and phone calls with Ms. Allen and Mr. Leauanae; Exchange emails with Ms. Young and Mr. Marks; Continue trial preparation	4.1	\$1,230.00
2/19/2016	RJS	T	Review Motion in Limine to Exclude Updated Appraisals; Review of file	0.3	\$135.00
2/19/2016	RJS	T	Revise PreTrial Memo	9.5	\$4,275.00
2/20/2016	RJS	T	Review Defendant's 15th 16.2 Supplement	0.1	\$45.00
2/20/2016	RJS	T	Review Defendant's Pre Trial Memo; Legal Research re citations	2.5	\$1,125.00
2/20/2016	RJS	T	Legal Research on dissipation of assets (law from other states)	1.5	\$675.00
2/21/2016	GV	T	Meeting with client and experts to prepare for Trial	5	\$1,500.00
2/21/2016	RJS	T	Conference with client and experts; Preparation for examination of witnesses; Preparation for Trial	7	\$3,150.00
2/22/2016	GV	T	Continue Preparing for Trial; Prepare Trial Exhibit Notebooks; Revise and Finalize Trial Exhibit Index; Emails to and from Mr. Marks and Ms. Young; Email exchanges with Ms. Allen; Prepare Motion in Limine to Exclude Witness	8	\$2,400.00
2/22/2016	RJS	T	Review email from client	0.1	\$45.00
2/22/2016	RJS	T	Preparation for Trial Prepare for examination of Dennis Kogod; Preparation and Organization of Exhibits; Conference with client; Preparation of Opening Statement	11.5	\$5,175.00
2/22/2016	KFS	T	Prepare Plaintiff's 24th 16.2 Supplemental Disclosure	1	\$100.00
2/22/2016	JH	T	Preparation of Trial Exhibit Books	8	\$600.00
2/22/2016	KFS	T	Preparation of Trial Books	6	\$600.00
2/23/2016	GV	T	Continue preparation for Trial; Attend Trial	6	\$1,800.00
2/23/2016	RJS	T	Appearance at Hearing	3.5	\$1,575.00
2/23/2016	RJS	T	Conference with client after Hearing (2 hours, charge for 1 hour)	1	\$450.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #208  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/23/2016					
2/23/2016	RJS	T	Preparation for Trial; Conference with client; research Davite; Revise question list for Dennis Kogod; Review proposed question list from Anthem Forensics	7	\$3,160.00
2/24/2016	RJS	T	Preparation for continued questions for Dennis Kogod; Prepare truncated witness examinations; Conference with client; Review Gabrielle's proposed questions regarding emails; Review email categorization from client	5.6	\$24,750.00
2/24/2016	RJS	T	Prepare letter to D. Marks regarding deposition transcripts at Trial	0.2	\$90.00
2/24/2016	RJS	T	Appearance at Trial	3.5	\$1,575.00
2/24/2016	GV	T	Prepare for and attend Trial; Review deposition transcript of Nadya Khapsalis, Jennifer Steiner and Patricia Murphy to prepare excerpts to offer in evidence	9.6	\$2,880.00
2/25/2016	RJS	T	Appearance at Trial	6	\$3,600.00
2/25/2016	RJS	T	Research standard for admission of expert report	1.5	\$675.00
2/25/2016	GV	T	Review depositions of Sheldon Kogod, Marsha Kogod, Mitchell Kogod and Dana Kogod for excerpts; Prepare for and attend Trial	9.6	\$2,850.00
2/26/2016	RJS	T	Conference with client; Witness preparation of client	2	\$800.00
2/26/2016	RJS	T	Appearance at Trial; Conference with J. Leauanae	8.5	\$3,825.00
2/26/2016	GV	T	Attend Trial	7	\$2,100.00
2/26/2016	RJS	T	Conference with client	0	\$0.00
2/29/2016	GV	T	Organize file; Revise and update the Trial Exhibit Index to include exhibits included at Trial	1.2	\$360.00
3/01/2016	RJS	T	Review email from client; Review emails between parties; begin draft email to client	0.7	\$315.00
3/02/2016	RJS	T	Phone conference with client	1	\$450.00
3/02/2016	GV	T	Phone call from Joe and Jenny re: Proposed Distribution of Community Property Worksheet; Emails from Ms. Young; Emails from client	0.4	\$120.00
3/03/2016	RJS	T	Review emails from N. Young; Prepare responsive email	0.2	\$90.00
3/03/2016	RJS	T	Review emails between UBS and Dennis Kogod	0.1	\$45.00
3/03/2016	RJS	T	Exchange emails with client	0.3	\$135.00
3/03/2016	GV	T	Email from Joe and Jenny; Email exchanges with client; Email to Ms. Young	0.4	\$120.00
3/07/2016	GV	T	Email from Ms. Young; Email to and from Mr. Leauanae	0.2	\$90.00
3/08/2016	RJS	T	Review emails from client; Emails to client	0.3	\$135.00
3/10/2016	RJS	T	Exchange emails with client	0.4	\$180.00
3/10/2016	RJS	T	Exchange emails with client	0.3	\$135.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

# History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
3/10/2016	KAM	T	Review Video Transcript from February 26, 2016 and transcribe relevant portion regarding the maintenance of the Lake Las Vegas Property.	3.8	\$950.00
3/10/2016	GV	T	Emails from client; Review Video "Book signing by Nadine Khapsalis"; Phone call with Joe and Jenny re: Shares and updated Waste amounts	0.6	\$180.00
3/11/2016	RJS	T	Exchange emails with client	0.4	\$180.00
3/11/2016	GV	T	Emails between client and Ms. Allen	0.2	\$60.00
3/11/2016	RJS	T	Exchange emails with client Re: Kogod - request list	0.2	\$90.00
3/14/2016	RJS	T	Review Supplemental Billing Statements	0.3	\$135.00
3/16/2016	GV	T	Email exchanges between client and Opposing Party	0.1	\$30.00
3/16/2016	RJS	T	Review letter from D. Marks with appraisals	0.5	\$225.00
3/21/2016	RJS	T	Email to J. Allen; Email to client; Review emails between parties	0.2	\$90.00
3/22/2016	GV	T	Email from Ms. Young; Email to and from client; Phone call and email from Mr. Herman; Review appraisals provided by Ms. Young	1.1	\$330.00
3/22/2016	GV	T	Email to Ms. Young re: Updated documents	0.1	\$30.00
3/22/2016	RJS	T	Review emails from client; Prepare outline of motion	0.6	\$270.00
3/23/2016	RJS	T	Review email from N. Young; Email to N. Young; Review email from client; Exchange emails with M. Herman	0.3	\$135.00
3/23/2016	GV	T	Email to Ms. Young; Emails from client	0.3	\$90.00
3/24/2016	GV	T	Email from client	0.1	\$30.00
3/25/2016	GV	T	Begin draft of Motion for extension on expert report and Evidentiary Hearing on Appraisals	0.6	\$180.00
3/26/2016	RJS	T	Review Objection to Deposition Testimony	0.2	\$90.00
3/28/2016	KFB	T	Prepare Plaintiff's 25th 16.2 Supplemental Disclosure	1.4	\$140.00
3/29/2016	GV	T	Emails from and to client	0.1	\$30.00
3/30/2016	GV	T	Email from Ms. Young; Email to client	0.1	\$30.00
3/30/2016	RJS	T	Review emails from client; Review email from N. Young	0.2	\$90.00
4/01/2016	RJS	T	Review emails from client	0.3	\$135.00
4/04/2016	GV	T	Review emails from client; Email from Ms. Allen	0.4	\$120.00
4/05/2016	RJS	T	Phone conference with D. Marks; Email to J. Allen; Review emails from client; Review emails from M. Herman; Phone conference with client	0.9	\$405.00
4/05/2016	GV	T	Prepare and finalize the Motion Extension on Expert Report and Evidentiary Hearing; Phone call with Mr. Marks; Phone call with client; Phone call with Mr. Herman; Emails to Ms. Young and Mr. Marks	3.1	\$930.00
4/06/2016	RJS	T	Review email from J. Allen	0.1	\$45.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 5/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
4/06/2016					
4/06/2016	RJS	T	Preparation for Hearing; Conduct Hearing; Conference with client	2.5	\$1,125.00
4/06/2016	GV	T	Prepare for and attend hearing; Emails from client; Email to Mr. Herman and Ms. Allen re: Hearing	1.7	\$510.00
4/07/2016	RJS	T	Review emails from client	0.2	\$90.00
4/08/2016	GV	T	Emails from client; Email to Joe Leauanae	0.1	\$30.00
4/11/2016	GV	T	Emails from and to Mr. Herman; Email to client; Email from and to Ms. Young	0.4	\$120.00
4/12/2016	GV	T	Email exchanges with client; Email from Joe Leauanae	0.2	\$60.00
4/13/2016	GV	T	Emails from client; Email from Ms. Allen	0.1	\$30.00
4/16/2016	RJS	T	Review emails from client; Phone conference with client	0.2	\$90.00
4/16/2016	GV	T	Emails from and to client; Phone call from Marc Herman; Exchange emails with Ms. Young	0.6	\$180.00
4/18/2016	GV	T	Emails from and to client; Email from Mr. Marks; Phone call from client; Email from and to Mr. Leauanae	0.6	\$180.00
4/20/2016	RJS	T	Review email from J. Steiner to client	0.1	\$45.00
4/20/2016	GV	T	Phone call with client; Email to Mr. Herman; Emails from client; Email from Mr. Leauanae	0.4	\$120.00
4/25/2016	GV	T	Review Mr. Herman's rebuttal report; Email exchanges with client; Email to Mr. Marks; Email from and to Ms. Young	0.7	\$210.00
4/26/2016	RJS	T	Phone conference with Marc Herman	0.8	\$270.00
4/26/2016	RJS	T	Phone conference with client	0.1	\$45.00
4/26/2016	RJS	T	Review email and review from M. Herman; Review Report from M. Herman	0.4	\$180.00
4/26/2016	RJS	T	Review letter from D. Marks; Prepare Outline of response	0.2	\$90.00
4/26/2016	GV	T	Review letter from Mr. Marks re: Ms. Steiner; Email to and from client; Phone call from client; Emails from Mr. Herman	0.3	\$90.00
4/26/2016	RJS	T	Review emails from client	0.3	\$135.00
4/28/2016	RJS	T	Review proposed Order from April 6, 2016 Hearing	0.1	\$45.00
4/28/2016	GV	T	Emails to Ms. Young; Emails from and to client	0.7	\$210.00
5/02/2016	GV	T	Review Supplemental documents from Mr. Kogud; Exchange emails with client; Exchange emails with Anthem Forensics; Phone call from Mr. Herman	0.8	\$240.00
5/02/2016	GV	T	Review letter from Mr. Marks to the Court	0.1	\$30.00
5/03/2016	RJS	T	Review Defendant's Post Trial Disclosures	0.3	\$135.00
5/03/2016	KAM	T	Trial preparation for May 4, 2016 hearing	0.8	\$200.00
5/03/2016	GV	T	Email exchanges with client; Email exchanges with Ms. Young; Email exchanges with Ms. Allen; Prepare Evidentiary Hearing Index; Prepare Exhibits for the Evidentiary Hearing	2.3	\$690.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
5/03/2016					
5/04/2016	KAM	T	Trial preparation; Process documents for Informal Discovery	3	\$750.00
5/04/2016	GV	T	Attend Evidentiary Hearing on Appraisals	3.2	\$960.00
5/04/2016	RJS	T	Review Court Minutes	0.1	\$45.00
5/04/2016	RJS	T	Preparation and Appearance at Hearing; Conference with client and expert	6.8	\$3,060.00
5/04/2016	RJS	T	Review letter from D. Marks; Prepare letter to D. Marks	0.4	\$180.00
5/04/2016	GV	T	Meet with Mr. Herman; Finalize the Evidentiary Hearing Exhibits and List; Emails to Ms. Young and Mr. Marks; Emails to and from Ms. Allen; Prepare for Offers of Proof by review of the deposition transcripts	2.4	\$720.00
5/05/2016	KAM	T	Email exchange with Anthem Forensics regarding recent financial statements	0.2	\$60.00
5/05/2016	GV	T	Email from and to Ms. Young; Email exchanges with Mr. Leavane; Emails to client; Letter to the Court re: Nadya's deposition exhibits	0.8	\$240.00
5/06/2016	GV	T	Emails from client and Mr. Leavane; Email to Ms. Young	0.4	\$120.00
5/06/2016	RJS	T	Phone conference with client	0.2	\$90.00
5/06/2016	RJS	T	Exchange emails with D. Marks; Phone conference with D. Marks	0.6	\$270.00
5/08/2016	KFS	T	Prepare Plaintiff's 26th 16.2 Supplemental Disclosure	1.3	\$130.00
5/09/2016	GV	T	Email exchanges with Ms. Young; Email to and from client	0.2	\$60.00
5/10/2016	RJS	T	Review emails from client; Email to client	0.3	\$135.00
5/10/2016	GV	T	Email from Ms. Young; Email to client	0.1	\$30.00
5/12/2016	RJS	T	Review email from M. Herman; Review email from client; Email to client	0.3	\$135.00
5/12/2016	GV	T	Emails from client; Phone call with client	0.2	\$60.00
5/13/2016	GV	T	Email from client; Email from Ms. Young	0.1	\$30.00
5/16/2016	GV	T	Email exchanges with client and Anthem Forensics; Email to Ms. Young	0.4	\$120.00
5/17/2016	GV	T	Email exchanges with client	0.3	\$90.00
5/19/2016	GV	T	Emails from client and Mr. Leavane	0.1	\$30.00
5/19/2016	RJS	T	Review emails from client; Email to client; Review email from N. Young; Email to N. Young	0.3	\$135.00
5/20/2016	RJS	T	Review of emails from client	0.2	\$90.00
5/03/2016	RJS	T	Phone conference with D. Marks; Emails with client	0.3	\$135.00
5/09/2016	GV	T	Email from and to Ms. Young; Review Stipulation; Email from client	0.2	\$60.00
5/09/2016	RJS	T	Phone conference with D. Marks	0.2	\$90.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/13/2016	GV	T	Exchange emails with client and Anthem and Daniele Kim	0.2	\$60.00
6/14/2016	GV	T	Email from and to Ms. Young	0.1	\$30.00
6/15/2016	GV	T	Email from client; Email to Ms. Young	0.2	\$60.00
6/16/2016	RJS	T	Review emails from client; Review email from N. Young	0.2	\$90.00
6/16/2016	GV	T	Email from Ms. Young; Emails from client	0.3	\$90.00
6/17/2016	RJS	T	Review Notice of Entry of Stipulation and Order	0.1	\$45.00
6/17/2016	GV	T	Email from client	0.1	\$30.00
6/20/2016	GV	T	Meet with client; Prepare letter for Wells Fargo re: Supplemental documents; Begin draft of Motion to Compel Discovery	2.3	\$690.00
6/20/2016	RJS	T	Review emails from client; Email to client	0.2	\$90.00
6/20/2016	RJS	T	Conference with client; Begin review of transcript	3.5	\$1,675.00
6/21/2016	GV	T	Prepare and file the Motion to Compel Discovery; Prepare Ex Parte Request for QST; Prepare QST; Email from client	2.8	\$840.00
6/21/2016	RJS	T	Exchange emails with client	0.2	\$60.00
6/22/2016	RJS	T	Phone conference with G. Kogod and USA Representative	0.3	\$135.00
6/27/2016	RJS	T	Review emails from client; Review emails from J. Allen	0.2	\$90.00
6/27/2016	GV	T	Prepare Stipulation and Order re: Closing Briefs; Phone call with Ms. Young; Emails to Anthem Forensics; Review transcript of Trial Testimony of Dennis Kogod; Begin draft of Closing Brief	2.3	\$690.00
6/28/2016	GV	T	Emails from client and Opposing Party; Email exchanges with Anthem Forensics	0.6	\$180.00
6/28/2016	GV	T	Continue review of Dennis' trial testimony transcript for closing brief	5.1	\$1,530.00
6/29/2016	RJS	T	Review emails from client; Review emails from B. Gelen ; Review Order	0.3	\$135.00
6/29/2016	GV	T	Review Order from the Court; Email exchanges with Jenny Allen and client; Review Trial Exhibits	0.6	\$180.00
6/30/2016	GV	T	Email exchanges with Anthem Forensics	0.2	\$60.00
7/01/2016	RJS	T	Review emails from client; Email to client	0.2	\$90.00
7/01/2016	KAM	T	Review documents, prepare supplement to trial exhibits.	1.2	\$300.00
7/01/2016	KAM	T	Email to J. Leauanae.	0.1	\$25.00
7/11/2016	GV	T	Email to Joe Leauanae; Review Opposition filed by Opposing Counsel	0.2	\$60.00
7/12/2016	RJS	T	Phone conference with J. Leauanae and J. Allen; Review of file; Preparation for Hearing	1.6	\$475.00
7/12/2016	RJS	T	Review emails from client	0.2	\$90.00
7/12/2016	GV	T	Email from client; Review file for Reply to Opposition re: Emails regarding delinquencies in Mr. Kogod's discovery;	0.8	\$240.00



Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
7/12/2018			Prepare Supplemental Exhibits per Court's June Order		
7/13/2018	JH	T	Preparation of Supplemental Exhibits	0.5	\$50.00
7/13/2018	JH	T	Preparation of Certificate of Service	0.2	\$20.00
7/13/2018	KAM	T	Prepare for hearing.	1.5	\$375.00
7/13/2018	GV	T	Finalize the Supplemental Trial Exhibits; Prepare Reply to Opposition; Attend Hearing	3.2	\$960.00
7/13/2018	RJS	T	Preparation and Appearance at Hearing; Conference with client	2.5	\$1,125.00
7/13/2018	GV	T	Email to and from Wells Fargo	0.3	\$90.00
7/14/2018	RJS	T	Review emails from client; Email to client	0.2	\$90.00
7/14/2018	GV	T	Emails from client	0.1	\$30.00
7/20/2018	GV	T	Email from client	0.1	\$30.00
7/24/2018	RJS	T	Legal Research re use of deposition during Trial	2	\$900.00
7/25/2018	RJS	T	Research re: Alimony and treatment of alimony in recent high end cases	1.9	\$855.00
7/26/2018	RJS	T	Legal Research for Closing Brief	1.5	\$675.00
7/27/2018	GV	T	Continue work on Closing Brief	0.2	\$60.00
7/27/2018	RJS	T	Research and Prepare Alimony section of Closing Brief	4.5	\$2,025.00
7/29/2018	RJS	T	Revise outline for Brief; Preparation of Brief	2	\$900.00
7/29/2018	GV	T	Review various Transcripts; Emails and phone calls to Mr. Marks; Phone call to the Court; Prepare Closing Brief; Email to and from Anthem Forensics	7.5	\$2,250.00
7/29/2018	KAM	T	Conduct research, hand deliver brief.	1.5	\$375.00
8/02/2018	GV	T	Emails from client	0.1	\$30.00
8/03/2018	RJS	T	Review Defendant's Closing Brief	1	\$450.00
8/03/2018	RJS	T	Review emails from client; Reply to emails	0.3	\$135.00
8/03/2018	GV	T	Emails from and to client	0.1	\$30.00
8/04/2018	RJS	T	Finish reading Brief	0.2	\$90.00
8/08/2018	GV	T	Emails from client	0.2	\$60.00
8/09/2018	GV	T	Exchange emails with client; Email from and to Ms. Young	0.3	\$90.00
8/10/2018	GV	T	Exchange emails with client; Email from Ms. Young	0.5	\$150.00
8/11/2018	RJS	T	Review emails from client; Emails between parties; Email to client	0.5	\$225.00
8/11/2018	GV	T	Emails from client; Email from Ms. Young	0.2	\$60.00
8/15/2018	RJS	T	Review emails from client; Email to client	0.2	\$90.00
8/16/2018	GV	T	Email from Ms. Young; Email from client	0.1	\$30.00
8/17/2018	GV	T	Emails from client	0.1	\$30.00
8/19/2018	RJS	T	Review emails from client; Email to client	0.3	\$135.00

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

History Bill

Date: 8/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
8/19/2016					
8/23/2016	RJS	T	Review Decree and Order; Legal research re legal analysis in conclusions of Law; Phone conference with client; Conference with client	4.5	\$2,026.00
8/24/2016	RJS	T	Review Case Appeal Statement; Review Notice of Appeal	0.1	\$45.00
8/24/2016	GV	T	Review Notice of Appeal and Case Appeal Statement; Review Motion for Stay; Emails to and from client	0.6	\$180.00
8/25/2016	GV	T	Email from client; Email from Ms. Allen	0.2	\$60.00
8/25/2016	RJS	T	Review emails from client; Email to client; Review email from J. Allen	0.2	\$60.00
8/29/2016	RJS	T	Review emails; Email re Via Mira Monte	0.1	\$45.00
8/29/2016	GV	T	Phone call with Ms. Young; Email to Ms. Young; Email exchanges with client and office of Elean Amper	0.6	\$240.00
8/30/2016	GV	T	Emails from client and Mr. Blesg	0.2	\$60.00
8/30/2016	GV	T	Review Notice of Bond	0.1	\$30.00
8/30/2016	RJS	T	Review of email from client to Blesg; Re: Fwd: Invoices outstanding	0.1	\$45.00
8/30/2016	RJS	T	Review Supreme Court Notice of Referral to Settlement Program; Review Notice of Cost Bond	0.1	\$45.00
Subtotal				1,000.53	\$369,463.00
12/18/2014	ALL	B	Filing Fee for Peremptory Challenge	0	\$450.00
12/30/2014	RJS	E	Copy Charge 11/20/14 - 12/30/14	7	\$1.75
12/31/2014	ALL	E	Postage 11-20-14 - 12-31-14	0	\$0.48
12/31/2014	ALL	E	Filing Fee 11/20/14 - 12/31/14	0	\$21.00
1/31/2015	ALL	E	Copy Charge 1/1/15 - 1/31/15, machine 1	4	\$1.00
2/12/2015	ALL	E	Video Transcript of Hearing on 2/3/15	0	\$5.00
2/28/2015	ALL	E	Filing Fee 2/1/15 - 2/28/15	0	\$3.50
2/28/2015	ALL	E	Postage 2/1/15 - 2/28/15	0	\$4.72
2/28/2015	ALL	E	Copy charge for 2/1/15 - 2/28/15, machine 1	5	\$1.25
3/16/2015	ALL	E	Witness Fees for UBS, Inc	0	\$28.00
3/16/2015	ALL	E	Witness Fees for Bank of Nevada	0	\$28.00
3/16/2015	ALL	E	Witness Fees for Wells Fargo	0	\$28.00
3/19/2015	ALL	E	Service of Custodian of Records for UBS Financial Services of Nevada	0	\$48.00
3/23/2015	ALL	E	Video Transcript of Hearing on 3/18/15	0	\$5.00
3/23/2015	ALL	E	Service of Custodian of Records for Wells Fargo	0	\$33.00
3/23/2015	ALL	E	Service of Custodian of Records for Bank of America	0	\$49.50
3/31/2015	ALL	E	Postage 3/1/15 - 3/31/15	0	\$2.08

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
3/31/2015	ALL	E	Copy charge for 3/1/15 - 3/31/15, machine 1	105	\$26.25
3/31/2015	ALL	E	Filing Fee 3/1/15 - 3/31/15	0	\$3.50
4/03/2015	ALL	E	Bank of America, Invoice 370815	0	\$414.80
4/16/2015	ALL	E	Personal Service of Michelle Gravely	0	\$92.50
4/30/2015	ALL	E	Filing Fee 4/1/15 - 4/30/15	0	\$24.50
4/30/2015	ALL	E	Copy charge for 4/1/15 - 4/30/15, machine 1	5	\$1.25
4/30/2015	ALL	E	Postage 4/1/15 - 4/30/15	0	\$12.58
4/30/2015	ALL	E	Legal Research 4/1/15 - 4/30/15	0	\$182.12
5/22/2015	ALL	E	Wells Fargo, Invoice 182017 for production of documents	0	\$167.04
5/31/2015	ALL	E	Postage 5/1/15 - 5/31/15	0	\$8.45
5/31/2015	ALL	E	Legal Research 5/1/15 - 5/31/15	0	\$148.74
5/31/2015	ALL	E	Filing Fee 5/1/15 - 5/31/15	0	\$35.00
6/19/2015	ALL	E	Witness Fees for Michelle Gravely, Pay.D	0	\$28.00
6/30/2015	ALL	E	Personal Service of Michelle Gravely	0	\$46.00
6/30/2015	ALL	E	Filing Fee 6/1/15 - 6/30/15	0	\$38.25
6/30/2015	ALL	E	Postage 6/1/15 - 6/30/15	0	\$7.10
6/30/2015	ALL	E	Copy charge for 6/1/15 - 6/30/15, machine 1	13	\$3.26
6/30/2015	ALL	E	Legal Research 6/1/15 - 6/30/15	0	\$87.91
7/09/2015	ALL	E	Witness Fees for USB Production of Documents	0	\$216.00
7/22/2015	ALL	E	Video Transcript of Hearing on 7/22/15	0	\$5.00
7/31/2015	ALL	E	Copy charge for 7/1/15 - 7/31/15, machine 1	11	\$2.76
7/31/2015	ALL	E	Filing Fee 7/1/15 - 7/31/15	0	\$38.50
7/31/2015	ALL	E	Postage 7/1/2015 - 7/31/2015	0	\$12.03
8/09/2015	RJS	E	Howard Lewis and Petersen PC ( Invoice to Domesticata Subpoena for July)	0	\$140.00
8/14/2015	ALL	E	Courier Service	0	\$25.00
8/21/2015	ALL	E	Non Appearance - Cancellation Fee for Deposition of Jennifer Crute Steiner from Alpine Court Reporting	0	\$125.20
8/30/2015	ALL	E	Howard Lewis and Peterson PC, Domesticata Subpoena for Jennifer Crute Steiner ( July)	0	\$140.00
8/31/2015	ALL	E	Copy charge for 8/1/15 - 8/31/15, machine 1	64	\$16.00
9/11/2015	ALL	E	Beverly Hills Hilton \$396.00, \$358.00, \$795.90	0	\$1,551.90
9/24/2015	ALL	E	Document production for DeVita ( Invoice OC2431787)	0	\$257.55
9/29/2015	YEA	E	Beverly Hills Hilton \$415.85, \$495.75, \$416.69	0	\$1,327.46
9/29/2015	ALL	E	Deposition Transcript for Patricia Murphy ( Invoice 49801)	0	\$723.98
9/30/2015	ALL	E	Postage 9/01/15 - 9/30/15	0	\$1.42
9/30/2015	ALL	E	Howard Lewis and Peterson PC, Domesticata Subpoena for	0	\$190.40

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
9/30/2015			Jennifer Crute Steiner ( September)		
9/30/2015	ALL	E	Deposition Transcript (video services) for Nadyane Khapsalla ( Invoice CA2438834)	0	\$1,557.25
9/30/2015	ALL	E	Deposition Transcript for Nadyane Khapsalla ( Invoice CA2434585)	0	\$2,408.60
9/30/2015	ALL	E	Copy charge for 9/1/15 - 9/30/15, machine 1	2578	\$399.50
9/30/2015	ALL	E	Filing Fee 9/1/15 - 9/30/15	0	\$38.50
10/01/2015	ALL	E	Video Transcript of Hearing on 8/26/15	0	\$5.00
10/14/2015	ALL	E	Witness Fees for COR Netflix	0	\$28.00
10/14/2015	ALL	E	Deposition Transcript for Marsha Kogod and Sheldon Kogod ( Invoice CA2446435)	0	\$1,387.75
10/15/2015	ALL	E	Video Transcript of Hearing	0	\$5.00
10/15/2015	ALL	E	Deposition Transcript for Dana Kogod and Mitchell Kogod ( Invoice CA2448659)	0	\$1,804.25
10/20/2015	ALL	E	Deposition Transcript (video services) for Dana Kogod and Mitchell Kogod, ( Invoice CA2450488)	0	\$1,076.00
10/20/2015	ALL	E	Deposition Transcript (video services) for Marsha Kogod and Sheldon Kogod, ( Invoice CA2450835)	0	\$932.50
10/23/2015	ALL	E	Video Transcript for Dennis Kogod ( Invoice 9911)	0	\$1,015.00
10/23/2015	ALL	E	Deposition Transcript for Dennis Kogod ( Invoice 49764)	0	\$1,873.80
10/28/2015	ALL	E	Service of COR Netflix	0	\$101.50
10/31/2015	ALL	E	Copy charge for 10/1/15 - 10/31/15, machine 1	4540	\$1,135.00
10/31/2015	ALL	E	Copy charge for 10/1/15 - 10/31/15, machine 2	603	\$150.75
10/31/2015	ALL	E	Filing Fee 10/1/15 - 10/31/15	0	\$58.50
10/31/2015	ALL	E	Legal Research 10/1/15 - 10/31/15	0	\$145.38
10/31/2015	ALL	E	Postage 10/1/15 - 10/31/15	0	\$7.27
11/04/2015	ALL	E	Witness Fees for COR Bank of America	0	\$28.00
11/04/2015	ALL	E	Witness Fees for COR Wells Fargo	0	\$28.00
11/08/2015	ALL	E	Witness Fees for COR JP Morgan Chase	0	\$28.00
11/09/2015	ALL	E	Service of COR Wells Fargo	0	\$53.00
11/13/2015	ALL	E	Deposition Transcript for Gabriele Clorff-Kogod ( Invoice 109875)	0	\$1,588.50
11/13/2015	ALL	E	Service for COR Bank of America	0	\$53.00
11/18/2015	ALL	E	Courier Service	0	\$45.00
11/19/2015	ALL	E	Service for COR JP Morgan Chase	0	\$101.50
11/30/2015	ALL	E	Filing Fee 11/1/15 - 11/30/15	0	\$7.00
11/30/2015	ALL	E	Copy charge for 11/1/15 - 11/30/15, machine 1	217	\$54.25

Radford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
11/30/2015	ALL	E	Legal Research 11/1/15 - 11/30/15	0	\$15.39
11/30/2015	ALL	E	Postage 11/1/15 - 11/30/15	0	\$2.40
11/30/2015	ALL	E	Copy charge for 11/1/15 - 11/30/15, machine 2	16	\$3.75
12/02/2015	ALL	E	Bank of America, invoice 409407	0	\$13.25
12/04/2015	ALL	E	Witness Fees for COR Wells Fargo	0	\$26.00
12/07/2015	ALL	E	Witness Fees for COR JP Morgan Chase, balance due on subpoena	0	\$29.34
12/08/2015	ALL	E	Courier Service	0	\$10.00
12/09/2015	RJS	E	Beverly Hills Hilton	0	\$406.38
12/09/2015	RJS	E	Avis Rent a Car	0	\$115.28
12/09/2015	RJS	E	Southwest Airlines	0	\$491.96
12/16/2015	ALL	E	Video Transcript of Hearing on 11/18/15	0	\$5.00
12/16/2015	ALL	E	Video Transcript of Hearing on 5/1/15	0	\$5.00
12/25/2015	ALL	E	Video Transcript of Hearing	0	\$5.00
12/26/2015	ALL	E	Transcript for Jennifer Crute Steiner ( invoice CA 2511974)	0	\$1,086.40
12/28/2015	ALL	E	Deposition Transcript for Dennis Kogod ( invoice 49902)	0	\$1,127.10
12/30/2015	ALL	E	Video Transcript for Dennis Kogod ( invoice 9993)	0	\$712.50
12/31/2015	ALL	E	Postage 12/01/15 - 12/31/15	0	\$2.08
12/31/2015	ALL	E	Legal Research 12/1/15 - 12/31/15	0	\$246.28
12/31/2015	ALL	E	Video Transcript for Jennifer Crute Steiner ( invoice CA 2515918)	0	\$863.75
12/31/2015	ALL	E	Copy charge for 12/01/15 - 12/31/15, machine 1	288	\$72.00
12/31/2015	ALL	E	Filing Fee 12/01/15 - 12/31/15	0	\$10.50
1/28/2016	ALL	E	Wells Fargo, invoice 187948 for production of documents	0	\$58.00
1/31/2016	ALL	E	Postage 1/1/16 - 1/31/16	0	\$6.88
1/31/2016	ALL	E	Copy charge for 1/1/16 - 1/31/16, machine 1	388	\$97.00
1/31/2016	ALL	E	Filing Fee 1/1/16 - 1/31/16	0	\$57.25
1/31/2016	ALL	E	Copy charge for 1/1/16 - 1/31/16, machine 2	4741	\$1,185.25
2/03/2016	ALL	E	Delta Airline round trip to New York City	0	\$2,255.76
2/06/2016	ALL	E	Cab Fare to and from Airport and New York City	0	\$138.99
2/08/2016	ALL	E	Pierre Hotel in New York City	0	\$1,108.80
2/12/2016	ALL	E	Condensed Transcript for Joseph Lasuenae ( invoice 1100240***)	0	\$1,085.80
2/16/2016	ALL	E	Service of Richard Teichner	0	\$46.00
2/19/2016	ALL	E	Transcripts for Eugene Cioffi, Cassandra Cioffi and Stephanie Cioffi ( invoice INV 0698078)	0	\$1,163.50
2/22/2016	ALL	E	Trial Books	0	\$129.51

Redford J. Smith, Chartered  
2470 St. Rose Parkway #206  
Henderson, Nevada 89074

### History Bill

Date: 9/12/2018

Date	Staff	T/E	Description	Dur/Qty	Amount
2/23/2018	ALL	F	Deposition Transcript for Richard Teichner	0	\$771.90
2/25/2018	ALL	F	Certified Deposition Transcript for Jennifer Crute-Steiner	0	\$422.85
2/25/2018	ALL	F	Certified Transcript for Jennifer Crute Steiner (Veritext Invoice CA 2581835)	0	\$422.85
2/29/2018	ALL	F	Legal Research 2/1/18 - 2/29/18	0	\$483.81
2/29/2018	ALL	F	Copy charge for 2/1/18 - 2/29/18, machine 2	2911	\$727.75
2/29/2018	ALL	F	Postage 2/01/18 - 2/29/18	0	\$8.48
2/29/2018	ALL	F	Copy charge for 2/1/18 - 2/29/18, machine 1	20109	\$5,027.25
2/29/2018	ALL	F	Filing Fee 2/1/18 - 2/29/18	0	\$21.00
3/28/2018	ALL	F	Trial Transcripts from Verbatim Reporting and Transcription	0	\$3,480.00
3/31/2018	ALL	F	Copy charge for 3/1/18 - 3/31/18, machine 1	34	\$8.50
3/31/2018	ALL	F	Copy charge for 3/1/18 - 3/31/18, machine 2	35	\$8.75
4/30/2018	ALL	F	Copy charge for 4/1/2018 - 4/30/2018, machine 1	1019	\$254.75
4/30/2018	ALL	F	Copy charge for 4/1/2018 - 4/30/2018, machine 2	1011	\$252.75
5/10/2018	ALL	F	Written Transcript balance	0	\$820.80
5/30/2018	ALL	F	Postage 5/1/18 - 5/31/18	0	\$1.39
5/30/2018	ALL	F	Copy charge for 5/1/2018 - 5/31/2018, machine 1	210	\$52.50
5/30/2018	ALL	F	Copy charge for 5/1/2018 - 5/31/2018, machine 2	12	\$3.00
6/30/2018	ALL	F	Filing Fee 6/1/18 - 6/30/18	0	\$10.60
6/30/2018	ALL	F	Postage 6/1/18 - 6/30/18	0	\$6.30
6/30/2018	ALL	F	Legal Research 6/1/18 - 6/30/18	0	\$21.93
6/30/2018	ALL	F	Copy charge for 6/1/18 - 6/30/18, machine 1	655	\$163.75
7/31/2018	ALL	F	Copy charge for 7/1/18 - 7/31/18, machine 1	237	\$84.25
7/31/2018	ALL	F	Copy charge for 7/1/2018 - 7/31/2018, machine 2	633	\$158.25
7/31/2018	ALL	F	Legal Research 7/1/18 - 7/31/18	0	\$27.89
7/31/2018	ALL	F	Filing Fee 7/1/18 - 7/31/18	0	\$3.50
8/31/2018	ALL	F	Legal Research 8/1/18 - 8/31/18	0	\$10.68
8/31/2018	ALL	F	Copy charge for 8/1/18 - 8/31/18, machine 2	126	\$31.50
8/31/2018	ALL	F	Copy charge for 8/1/18 - 8/31/18, machine 1	8	\$2.25
Subtotal				40,705.00	\$49,028.04
Total				41,705.53	\$418,511.04
Total Time and Expenses				<u>41,705.53</u>	<u>\$418,511.04</u>

## Exhibit 2



**BILLING SUMMARY**  
**Tax I.D. No. 26-1654522**

August 25, 2016

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

<i>Professional Fees Billed</i>		
Invoice Number	Invoice Date	Invoice Amount
02237	April 10, 2015	\$ 3,492.50
02270	May 8, 2015	9,633.00
02295	June 4, 2015	7,469.00
02312	July 2, 2015	8,237.50
02342	August 5, 2015	8,710.00
02362	September 3, 2015	7,460.00
02380	October 7, 2015	15,543.00
02425	November 9, 2015	13,296.00
02444	December 3, 2015	10,349.00
02488	January 8, 2016	9,845.00
02520	February 3, 2016	2,244.00
02547	March 3, 2016	45,142.00
02577	April 6, 2016	1,935.50
02602	May 6, 2016	1,564.50
02624	June 15, 2016	2,325.50
02647	July 8, 2016	2,261.00
02668	August 5, 2016	1,822.50
Total Professional Fees billed through July 31, 2016		151,330.00
Total Payments Received		(151,330.00)
TOTAL BALANCE DUE		\$ 0.00

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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

April 10, 2015

Invoice No.: 02237  
Billing Period: 1/01/15 through 3/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	1/06/15	Meeting with Radford Smith, Matt Feeley, and Jenn	0.30	0.00	300.00	0.00
JAN	1/06/15	Meeting with Radford Smith, Matt Feeley, and Joe	0.30	0.00	130.00	0.00
JLL	1/29/15	Meeting with Radford Smith, Jenny, and Jenn	0.50	0.50	300.00	150.00
JAA	1/29/15	Meeting with Radford Smith, Joe, and Jenn	0.50	0.50	170.00	85.00
JAN	1/29/15	Meeting with Radford Smith, Joe, and Jenny	0.50	0.00	130.00	0.00
JAA	2/13/15	Reviewing documents	0.30	0.30	170.00	51.00
JAA	2/25/15	Reviewing information	0.30	0.30	170.00	51.00
MTL	2/26/15	Assisting with account statement matrix	5.30	5.30	40.00	212.00
ECT	3/04/15	Review and analysis of financial information	0.80	0.80	75.00	60.00
ECT	3/05/15	Review and analysis of financial information	0.80	0.80	75.00	60.00
JLL	3/06/15	Reviewing analysis and documentation issues; discussing with staff	0.70	0.70	300.00	210.00
JAA	3/06/15	Discussing with Joe	0.20	0.00	170.00	0.00
JAN	3/06/15	Discussing with Joe; reviewing documents; preparing document request	1.20	1.20	130.00	156.00

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Kogod vs. Kogod



ECT	3/09/15	Review and analysis of financial information	0.60	0.60	75.00	45.00
ECT	3/18/15	Review and analysis of financial information; assisting with account statement matrix	2.30	2.30	75.00	172.50
ECT	3/19/15	Assisting with account statement matrix	0.30	0.30	75.00	22.50
ECT	3/23/15	Review and analysis of financial information; assisting with account statement matrix	2.90	2.90	75.00	217.50
JLL	3/25/15	Meeting with Gabrielle Kogod and Jenny; reviewing documents; discussing with Jenny	3.90	3.90	300.00	1,170.00
JAA	3/25/15	Preparing for and meeting with Gabrielle Kogod and Joe	4.00	4.00	170.00	680.00
JLL	3/27/15	Reviewing documents	0.50	0.50	300.00	150.00

Total Current Professional Fees \$ 3,492.50

Retainer Applied (3,492.50)

**TOTAL BALANCE DUE \$ 0.00**

Retainer Balance — PLEASE DO NOT PAY \$ 6,507.50



**Professional Fees Invoice**

Tax I.D. No. 26-1654522

May 8, 2015

Invoice No.: 02270

Billing Period: 4/01/15 through 4/30/15

Gabriella Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 205  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	4/07/15	Working on analysis; reviewing information	3.00	3.00	170.00	510.00
JLL	4/08/15	Speaking with Radford and Jenny; reviewing documents	0.20	0.00	300.00	0.00
JAA	4/08/15	Reviewing document production; phone call with Radford and Joe	0.60	0.60	170.00	102.00
JAA	4/09/15	Reviewing documents	0.30	0.30	170.00	51.00
JAA	4/10/15	Reviewing asset reports	0.70	0.70	170.00	119.00
MTL	4/10/15	Assisting with tracing analysis	1.30	1.30	40.00	52.00
JAA	4/13/15	Reviewing complex litigation plan	0.30	0.30	170.00	51.00
MTL	4/13/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00
JLL	4/14/15	Reviewing documents; assessing analysis issues	0.70	0.70	300.00	210.00
MTL	4/14/15	Assisting with tracing analysis	3.00	3.00	40.00	120.00
MTL	4/20/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00
JLL	4/21/15	Working on analysis; reviewing documents; meeting with Gaby Kogod, Radford Smith, and Jenny	2.90	2.90	300.00	870.00

JAA	4/21/15	Reviewing tracing analysis and possible associates schedule; meeting with Gaby Kogod, Radford Smith, and Joe	3.00	3.00	170.00	510.00
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Kogod vs. Kogod



ECT	4/21/15	Assisting with analyses	2.60	2.60	75.00	195.00
JAA	4/22/15	Reviewing documents; phone call with Ken Smith; working on analysis	3.40	3.40	170.00	578.00
JAN	4/22/15	Reviewing documents	1.60	1.60	130.00	208.00
MTL	4/22/15	Assisting with tracing analysis	3.50	3.50	40.00	140.00
JLL	4/23/15	Reviewing documents; discussing with Jenny	0.50	0.50	300.00	150.00
JAA	4/23/15	Review and analysis of documents; preparing document request; discussing with Joe	3.80	3.80	170.00	646.00
MTL	4/23/15	Assisting with tracing analysis	4.80	4.80	40.00	192.00
JLL	4/24/15	Reviewing documents; working on analysis	1.30	1.30	300.00	390.00
MTL	4/24/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JAA	4/27/15	Working on financial analysis; assisting with FDF analysis	6.60	6.60	170.00	1,122.00
JAN	4/27/15	Discussing with Jenny; reviewing financial information	0.50	0.50	130.00	65.00
MTL	4/27/15	Assisting with tracing analysis	3.50	3.50	40.00	140.00
JLL	4/28/15	Reviewing documents and analysis issues; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	4/28/15	Working on financial analysis; assisting with FDF analysis and letter; discussing with Joe	2.40	2.40	170.00	408.00
MTL	4/28/15	Assisting with tracing analysis	3.30	3.30	40.00	132.00
JLL	4/29/15	Working on analysis; reviewing analysis with Jenny	3.20	3.20	300.00	960.00
JAA	4/29/15	Working on financial analysis; assisting with FDF analysis and letter	3.40	3.40	170.00	578.00
MTL	4/29/15	Assisting with tracing analysis	7.30	7.30	40.00	292.00
JLL	4/30/15	Reviewing documents and analysis; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	4/30/15	Working on financial analysis; assisting with FDF analysis and letter; discussing with Joe	1.40	1.40	170.00	238.00
MTL	4/30/15	Assisting with tracing analysis	4.30	4.30	40.00	172.00

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Kogod vs. Kogod



Total Current Professional Fees	\$ 9,633.00
Retainer Applied	(6,507.50)
<b>TOTAL BALANCE DUE</b>	<b>\$ 3,125.50</b>



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

June 4, 2015

Invoice No.: 02295  
Billing Period: 5/01/15 through 5/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	5/01/15	Working on financial analysis and correspondence; reviewing analysis	2.80	2.80	300.00	840.00
JAA	5/01/15	Working on financial analysis and letter	2.70	2.70	170.00	459.00
JAN	5/01/15	Assisting with financial analysis and letter	1.10	1.10	130.00	143.00
MTL	5/01/15	Assisting with tracing analysis	2.80	2.80	40.00	112.00
JLL	5/05/15	Reviewing analysis; discussing with Jenny	0.40	0.40	300.00	120.00
JLL	5/06/15	Reviewing analysis; discussing with Gaby and Jenny	0.50	0.50	300.00	150.00
JAA	5/06/15	Working on analysis; meeting with Gaby; discussing with Joe	3.70	3.70	170.00	629.00
JAA	5/08/15	Working on analysis	1.50	1.50	170.00	255.00
JAN	5/08/15	Assisting with tracing analysis; reviewing documents	0.40	0.40	130.00	52.00
MTL	5/08/15	Assisting with tracing analysis	1.50	1.50	40.00	60.00
JAA	5/11/15	Working on financial analysis	1.70	1.70	170.00	289.00
MTL	5/11/15	Assisting with tracing analysis	2.50	2.50	40.00	100.00
MTL	5/12/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00
JLL	5/13/15	Reviewing analysis; discussing with Jenny	0.30	0.30	300.00	90.00

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Kogod vs. Kogod



JAA	5/13/15	Working on stock analyses; discussing with Joe	4.80	4.80	170.00	816.00
MTL	5/13/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JAA	5/14/15	Working on property record search	2.00	2.00	170.00	340.00
JAA	5/19/15	Reviewing information	0.90	0.90	170.00	153.00
MTL	5/19/15	Assisting with tracing analysis	1.50	1.50	40.00	60.00
JAA	5/20/15	Working on tracing analysis	0.80	0.80	170.00	136.00
MTL	5/20/15	Assisting with tracing analysis	0.80	0.80	40.00	32.00
JAA	5/21/15	Working on financial analysis	3.70	3.70	170.00	629.00
JLL	5/27/15	Reviewing analysis; discussing with staff	0.60	0.60	300.00	180.00
JAA	5/27/15	Discussing with Joe; reviewing analyses	0.80	0.80	170.00	136.00
JAN	5/27/15	Discussing with Joe	0.50	0.50	130.00	65.00
MTL	5/27/15	Assisting with tracing analysis	4.80	4.80	40.00	192.00
JLL	5/28/15	Reviewing analysis; discussing with Jenny; speaking with Garima and Jenny	0.30	0.30	300.00	90.00
JAA	5/28/15	Discussing with Joe; phone call with Garima and Joe; working on correspondence	1.80	1.80	170.00	306.00
MTL	5/28/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JLL	5/29/15	Reviewing analysis; discussing with Jenny; correspondence regarding status of analysis and information requests	1.00	1.00	300.00	300.00
JAA	5/29/15	Discussing with Joe; working on correspondence; reviewing tracing analysis	2.30	2.30	170.00	391.00
MTL	5/29/15	Assisting with tracing analysis	2.00	2.00	40.00	80.00

Total Current Professional Fees \$ 7,469.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 7,469.00**

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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

July 2, 2015

Invoice No.: 02312  
Billing Period: 6/01/15 through 6/30/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	6/01/15	Attendance at status check hearing; meeting with Gaby, Radford, and Garima; discussing with Jenny	1.80	1.80	300.00	540.00
JAA	6/01/15	Preparing for status hearing; reviewing tracing analysis; discussing with Joe	1.00	1.00	170.00	170.00
MTL	6/01/15	Assisting with tracing analysis	3.10	3.10	40.00	124.00
CMM	6/01/15	Review and analysis of SEC filings	1.20	1.20	40.00	48.00
JLL	6/02/15	Reviewing compensation documents; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	6/02/15	Phone call with Garima; discussing with Courtney; reviewing SEC filings and information	1.60	1.60	170.00	272.00
CMM	6/02/15	Discussing with Jenny; review and analysis of SEC filings	3.30	3.30	40.00	132.00
MTL	6/03/15	Assisting with tracing analysis	4.50	4.50	40.00	180.00
CMM	6/03/15	Reviewing documents and information	2.30	2.30	40.00	92.00
MTL	6/04/15	Assisting with tracing analysis	4.10	4.10	40.00	164.00
JAA	6/08/15	Speaking with Garima	0.70	0.00	170.00	0.00
ECT	6/08/15	Assisting with tracing analysis	2.20	2.20	75.00	165.00
ECT	6/09/15	Assisting with tracing analysis	7.90	7.90	75.00	592.50

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## Kogod vs. Kogod



ECT	6/10/15	Assisting with tracing analysis	4.40	4.40	75.00	330.00
JAA	6/12/15	Working on account statement matrix; reviewing documents	0.80	0.80	170.00	136.00
JLL	6/16/15	Reviewing documents; working on analysis	0.50	0.50	300.00	150.00
JAA	6/16/15	Working on analysis	0.30	0.30	170.00	51.00
CMM	6/16/15	Assisting with tracing analysis	3.70	3.70	40.00	148.00
JLL	6/17/15	Reviewing analysis; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	6/17/15	Discussing with Joe; preparing document request	1.20	1.20	170.00	204.00
CMM	6/17/15	Assisting with tracing analysis	2.30	2.30	40.00	92.00
JAA	6/18/15	Preparing document request	0.50	0.50	170.00	85.00
ECT	6/18/15	Assisting with tracing analysis	1.90	1.90	75.00	142.50
JAA	6/19/15	Phone call with Garima; speaking with Ken; reviewing documents; preparing document request	3.40	3.40	170.00	578.00
JLL	6/22/15	Reviewing documents and analysis; discussing with Jenny; speaking with Radford and Jenny	1.00	1.00	300.00	300.00
JAA	6/22/15	Working on analysis; preparing declaration; speaking with Garima; discussing with Joe; phone call with Radford and Joe	2.50	2.50	170.00	425.00
CMM	6/22/15	Assisting with tracing analysis	6.90	6.90	40.00	276.00
JLL	6/23/15	Reviewing analysis	0.49	0.40	300.00	120.00
JAA	6/23/15	Preparing declaration; speaking with Garima	0.30	0.30	170.00	51.00
ECT	6/23/15	Assisting with tracing analysis	6.10	6.10	75.00	457.50
CMM	6/23/15	Assisting with tracing analysis	6.80	6.80	40.00	272.00
ECT	6/24/15	Assisting with tracing analysis	3.40	3.40	75.00	255.00
CMM	6/24/15	Assisting with tracing analysis	1.40	1.40	40.00	56.00
JAA	6/25/15	Reviewing information; research	0.60	0.60	170.00	102.00
ECT	6/25/15	Assisting with tracing analysis	3.70	3.70	75.00	277.50
CMM	6/25/15	Assisting with tracing analysis	5.40	5.40	40.00	216.00

Kogod vs. Kogod



ECT	6/29/15	Assisting with tracing analysis	1.70	1.70	75.00	127.50
CMM	6/29/15	Assisting with tracing analysis	5.40	5.40	40.00	216.00
JAA	6/30/15	Reviewing documents; discussing with Jenn and Courtney	1.10	1.10	170.00	187.00
JAN	6/30/15	Reviewing documents; discussing with Jenny	0.30	0.30	130.00	39.00
CMM	6/30/15	Discussing with Jenny; assisting with tracing analysis	7.10	7.10	40.00	284.00

Total Current Professional Fees \$ 8,237.50

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 8,237.50**



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

August 5, 2015

Invoice No.: 02342  
Billing Period: 7/01/15 through 7/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	7/01/15	Reviewing analysis and documentation request issues; discussing with Jenny	0.40	0.40	300.00	120.00
JAA	7/01/15	Discussing with Joe; working on tracing analysis; preparing document request; speaking with Radford; discussing with Courtney	4.30	4.30	170.00	731.00
JAN	7/01/15	Reviewing letter and document request	0.20	0.00	130.00	0.00
CMM	7/01/15	Discussing with Jenny; assisting with tracing analysis	3.70	3.70	50.00	185.00
JLL	7/02/15	Reviewing analysis and correspondence; discussing with staff; working on analysis	1.30	1.30	300.00	390.00
JAA	7/02/15	Researching financial information; discussing with Joe	1.10	1.10	170.00	187.00
JAN	7/02/15	Discussing with Joe	0.50	0.50	130.00	65.00
CMM	7/02/15	Assisting with tracing analysis	6.40	6.40	50.00	320.00
JLL	7/06/15	Discussing with Jenny; meeting with Radford, Garima, and Jenny	0.90	0.90	300.00	270.00
JAA	7/06/15	Discussing with Joe; meeting with Radford, Garima, and Joe; working on tracing analysis	3.50	3.50	170.00	595.00
CMM	7/06/15	Assisting with tracing analysis	2.50	2.50	50.00	125.00

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## Kogod vs. Kogod



JLL	7/07/15	Reviewing documents; preparing for depositions	0.30	0.30	300.00	90.00
JAA	7/07/15	Working on tracing analysis	1.70	1.70	170.00	289.00
JAA	7/08/15	Working on tracing analysis	1.10	1.10	170.00	187.00
JAA	7/09/15	Discussing with Courtney	0.20	0.00	170.00	0.00
CMM	7/09/15	Discussing with Jenny; assisting with tracing analysis	3.70	3.70	50.00	185.00
JAA	7/10/15	Working on tracing analysis	0.80	0.80	170.00	136.00
JLL	7/14/15	Reviewing analysis issues	0.20	0.00	300.00	0.00
JAA	7/15/15	Reviewing information and document requests	0.20	0.00	170.00	0.00
CMM	7/20/15	Assisting with tracing analysis	2.60	2.60	50.00	130.00
JAA	7/21/15	Reviewing documents; preparing for and attendance at status hearing; working on analysis	5.40	5.40	170.00	918.00
CMM	7/21/15	Assisting with tracing analysis	4.80	4.80	50.00	240.00
JAA	7/22/15	Reviewing account statement issues	0.40	0.40	170.00	68.00
CMM	7/22/15	Assisting with tracing analysis	6.60	6.60	50.00	330.00
JAA	7/24/15	Meeting with Gaby; phone call with Gaby and Garima	3.80	3.80	170.00	646.00
JAA	7/27/15	Reviewing information	0.50	0.50	170.00	102.00
CMM	7/27/15	Assisting with tracing analysis	5.30	5.30	50.00	265.00
CMM	7/28/15	Assisting with tracing analysis	4.70	4.70	50.00	235.00
JAA	7/29/15	Reviewing information	0.50	0.50	170.00	85.00
CMM	7/29/15	Assisting with tracing analysis	2.10	2.10	50.00	105.00
JLL	7/30/15	Reviewing documents and analysis	0.50	0.50	300.00	150.00
JAA	7/30/15	Preparing for and meeting with Gaby and Courtney; discussing with Courtney	3.60	3.60	170.00	612.00
CMM	7/30/15	Assisting with account statement matrix and tracing analysis; meeting with Gaby and Jenny; discussing with Jenny	7.60	7.60	50.00	380.00
JAA	7/31/15	Working on tracing analysis; discussing with Courtney	1.70	1.70	170.00	289.00

Kogod vs. Kogod



CMM	7/31/15	Assisting with tracing analysis; discussing with Jenny	5.60	5.60	50.00	280.00
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Total Current Professional Fees	\$	8,710.00
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Balance Forward		0.00
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<b>TOTAL BALANCE DUE</b>	<b>\$</b>	<b>8,710.00</b>
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**Professional Fees Invoice**  
Tax I.D. No. 26-1554522

September 3, 2015

Invoice No.: 02362  
Billing Period: 8/01/15 through 8/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH-CHARTERED  
2470 St. Rose Parkway, Suite 205  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	8/03/15	Reviewing documents	0.20	0.00	300.00	0.00
JAA	8/03/15	Phone call with Garima; discussing with Courtney	0.20	0.00	170.00	0.00
JAN	8/03/15	Reviewing documents and information	0.50	0.50	130.00	65.00
CMM	8/03/15	Discussing with Jenny; assisting with tracing analysis	6.50	6.50	50.00	325.00
JAA	8/04/15	Working on analysis; phone call with Garima; discussing with Courtney	6.80	6.80	170.00	1,156.00
ECT	8/04/15	Assisting with tracing analysis	1.60	1.60	75.00	120.00
CMM	8/04/15	Discussing with Jenny; assisting with tracing analysis	7.90	7.90	50.00	395.00
JAA	8/05/15	Working on analysis	3.70	3.70	170.00	629.00
CMM	8/05/15	Assisting with tracing analysis	3.30	3.30	50.00	165.00
JAA	8/06/15	Working on analysis; discussing with Courtney; meeting with Gaby and Courtney	5.50	5.50	170.00	935.00
CMM	8/06/15	Assisting with tracing analysis; discussing with Jenny; meeting with Gaby and Jenny	4.60	4.60	50.00	230.00
JAA	8/07/15	Reviewing information; correspondence	0.40	0.40	170.00	68.00
JAA	8/10/15	Reviewing Information	0.20	0.00	170.00	0.00

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Total Current Professional Fees	\$ 7,460.00
Balance Forward	<u>0.00</u>
<b>TOTAL BALANCE DUE</b>	<b>\$ 7,460.00</b>



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

October 7, 2015

Invoice No.: 02380  
Billing Period: 9/01/15 through 9/30/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	9/02/15	Discussing with Courtney; reviewing analysis; phone call with Garima	1.40	1.40	170.00	238.00
CMM	9/02/15	Assisting with account statement matrix and tracing analysis; discussing with Jenny	5.80	5.80	50.00	290.00
JAA	9/03/15	Working on analysis; phone call with Garima	2.40	2.40	170.00	408.00
JLL	9/04/15	Reviewing analysis; assisting with deposition preparation	0.80	0.80	300.00	240.00
JAA	9/04/15	Working on analysis; preparing for depositions	5.90	5.90	170.00	1,003.00
CMM	9/04/15	Assisting with account statement and tracing analysis	7.50	7.50	50.00	375.00
JLL	9/08/15	Working on tracing analysis schedule issues	1.50	1.50	300.00	450.00
JAA	9/08/15	Working on analysis; preparing deposition questions and exhibits; phone call with Radford	7.70	7.70	170.00	1,309.00
MTL	9/08/15	Assisting with tracing analysis	5.30	5.30	40.00	212.00
JLL	9/09/15	Reviewing deposition exhibits; tracing analysis, and deposition questions; discussing with Jenny	0.60	0.60	300.00	180.00
JAA	9/09/15	Working on analysis; preparing deposition questions and exhibits; attendance at hearing; speaking with Gaby; discussing with Joe	6.40	6.40	170.00	1,088.00
CMM	9/09/15	Reviewing financial information and account statement matrix	4.90	4.90	50.00	245.00

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## Kogod vs. Kogod



JAA	9/10/15	Meeting with Gaby; reviewing information; meeting with counsel and Gaby; preparing for deposition; meeting with Radford and Gaby	8.00	8.00	170.00	1,350.00
JAA	9/11/15	Preparing for deposition; meeting with Radford and Gaby; attendance at Nadya Khapsalis Kogod's deposition	7.70	7.70	170.00	1,309.00
JLL	9/14/15	Discussing with staff; discussing analysis issues with Jenny	0.50	0.50	300.00	150.00
JAA	9/14/15	Preparing for Pat Murphy's deposition; discussing with Joe; preparing information for court reporter	1.70	1.70	170.00	289.00
JAN	9/14/15	Discussing with Joe	0.30	0.30	130.00	39.00
CMM	9/14/15	Assisting with marital balance analysis	4.70	4.70	50.00	235.00
JLL	9/15/15	Discussing with Jenny; reviewing analysis issues	0.30	0.30	300.00	90.00
JAA	9/15/15	Discussing with Joe; preparing for and attendance at Pat Murphy's deposition	4.60	4.60	170.00	782.00
CMM	9/16/15	Assisting with tracing analysis	4.20	4.20	50.00	210.00
JAA	9/18/15	Reviewing DeVita responses; phone call with Lorna Riff; discussing with Jenn	3.50	3.50	170.00	595.00
JAN	9/18/15	Reviewing DeVita payroll information; discussing with Jenny	0.50	0.50	130.00	65.00
CMM	9/18/15	Assisting with tracing analysis	1.60	1.60	50.00	80.00
JLL	9/21/15	Reviewing SEC filings and compensation information; discussing with Jenny	1.20	1.20	300.00	360.00
JAA	9/21/15	Phone call with Garlma; correspondence; reviewing analysis; discussing with Joe	1.90	1.90	170.00	323.00
JAA	9/22/15	Preparing document request	0.50	0.50	170.00	85.00
JLL	9/23/15	Reviewing deposition questions; discussing with Jenny	0.20	0.00	300.00	0.00
JAA	9/23/15	Preparing for depositions; discussing with Joe	3.90	3.90	170.00	663.00
CMM	9/23/15	Reviewing financial information	2.90	2.90	50.00	145.00
JAA	9/25/15	Preparing for and attendance at depositions	7.50	7.50	170.00	1,275.00
CMM	9/25/15	Assisting with marital balance analysis	6.80	6.80	50.00	340.00
JAA	9/26/15	Preparing for and attendance at depositions	4.00	4.00	170.00	680.00
CMM	9/30/15	Assisting with account statement matrix and tracing analysis	0.90	0.90	50.00	45.00



Total Current Professional Fees	\$ 15,158.00
<u>Travel Expenses</u>	
9/03/15 Airfare - Los Angeles	272.00
9/18/15 Airfare - Los Angeles	82.00
9/26/15 McCarran Airport Parking	31.00
Total Travel Expenses	385.00
Total Professional Fees & Expenses	15,543.00
Balance Forward	0.00
TOTAL PROFESSIONAL FEES & EXPENSES	\$ 15,543.00



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

November 9, 2015

Invoice No.: 02425  
Billing Period: 10/01/15 through 10/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
CMM	10/02/15	Assisting with tracing analysis	4.50	4.50	50.00	225.00
JAA	10/05/15	Working on analysis	1.50	1.50	170.00	255.00
CMM	10/05/15	Assisting with account statement matrix and tracing analysis	2.30	2.30	50.00	115.00
CMM	10/07/15	Assisting with tracing and balance analysis	5.60	5.60	50.00	280.00
JLL	10/09/15	Reviewing schedules; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	10/09/15	Reviewing documents; working on analysis; phone call with Garima; discussing with Joe	4.60	4.60	170.00	782.00
JAA	10/12/15	Working on tracing analysis	0.50	0.50	170.00	85.00
CMM	10/12/15	Assisting with balance analysis	1.00	1.00	50.00	50.00
JLL	10/13/15	Reviewing analysis; discussing schedules with Jenny	1.10	1.10	300.00	330.00
JAA	10/13/15	Working on tracing analysis; phone call with Garima; discussing schedules with Joe	7.60	7.60	170.00	1,292.00
JLL	10/14/15	Reviewing analysis with Jenny	0.30	0.30	300.00	90.00
JAA	10/14/15	Working on analysis; discussing with Joe; attendance at hearing	4.40	4.40	170.00	748.00
CMM	10/14/15	Assisting with balance analysis	2.30	2.30	50.00	115.00

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Kogod vs. Kogod:



JLL	10/15/15	Discussing with Jenny	0.30	0.30	300.00	90.00
JAA	10/15/15	Preparing for and meeting with Gaby and Radford; preparing for Dennis Kogod's deposition; discussing with Joe	3.30	3.30	170.00	561.00
JAA	10/16/15	Working on analysis; preparing for Dennis Kogod's deposition	6.40	6.40	170.00	1,088.00
CMM	10/16/15	Assisting with account statement matrix and tracing analysis	2.40	2.40	50.00	120.00
JAA	10/19/15	Working on analysis; preparing for Dennis Kogod's deposition	5.60	5.60	170.00	952.00
JLL	10/20/15	Reviewing Dennis Kogod's deposition questions; discussing with Jenny	1.10	1.10	300.00	330.00
JAA	10/20/15	Working on analysis; preparing for Dennis Kogod's deposition; discussing with Joe	5.90	5.90	170.00	1,003.00
JLL	10/21/15	Reviewing Dennis Kogod's deposition questions; phone call with Garima and Jenny; discussing with Jenny	0.60	0.60	300.00	180.00
JAA	10/21/15	Working on analysis; phone call with Garima and Joe; discussing with Joe	4.80	4.80	170.00	816.00
CMM	10/21/15	Assisting with analysis and Dennis Kogod's deposition questions	3.80	3.80	50.00	190.00
JLL	10/22/15	Discussing analysis with Jenny; reviewing income information; meeting with Radford and Jenny	1.40	1.40	300.00	420.00
JAA	10/22/15	Preparing for Dennis Kogod's deposition; discussing with Joe; meeting with Radford and Joe	6.80	6.80	170.00	1,156.00
JAN	10/22/15	Preparing deposition exhibits	0.80	0.80	130.00	104.00
CMM	10/22/15	Assisting with deposition exhibits	2.00	2.00	50.00	100.00
JAA	10/23/15	Preparing for and attendance at Dennis Kogod's deposition	9.10	9.10	170.00	1,547.00
CMM	10/23/15	Assisting with deposition exhibits	1.60	1.60	50.00	80.00
JAA	10/28/15	Reviewing information	0.60	0.60	170.00	102.00

Total Current Professional Fees \$ 13,296.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 13,296.00**

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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

December 3, 2015

Invoice No.: 02444

Billing Period: 11/01/15 through 11/30/15

Gabriella Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	11/02/15	Discussing with Courtney; correspondence	0.20	0.00	170.00	0.00
CMM	11/02/15	Discussing with Jenny; assisting with account statement matrix and tracing analysis	4.80	4.80	50.00	240.00
JAA	11/04/15	Phone call with Radford; reviewing analysis	0.30	0.30	170.00	51.00
CMM	11/04/15	Assisting with tracing analysis	1.60	1.60	50.00	80.00
JAA	11/06/15	Reviewing with Courtney	0.40	0.40	170.00	68.00
CMM	11/06/15	Reviewing with Jenny; assisting with schedules	3.30	3.30	50.00	165.00
JAA	11/12/15	Working on analysis and report	4.30	4.30	170.00	731.00
JLL	11/13/15	Reviewing analysis and report; discussing with Jenny	1.00	1.00	300.00	300.00
JAA	11/13/15	Working on report; meeting with Gaby; discussing with Joe	4.00	4.00	170.00	680.00
CMM	11/13/15	Assisting with account statement matrix, tracing analysis, and marital balance sheet	5.70	5.70	50.00	285.00
JLL	11/16/15	Working on analysis and report; discussing with Jenny	5.70	5.70	300.00	1,710.00
JAA	11/16/15	Working on analysis and report; discussing with Joe	9.00	9.00	170.00	1,530.00
CMM	11/16/15	Assisting with analysis and report	6.00	6.00	50.00	300.00
JLL	11/17/15	Working on analysis and report; discussing with Jenny; speaking with Garima and Jenny	8.50	8.50	300.00	2,550.00

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Kogod vs. Kogod



JAA	11/17/15	Working on analysis and report; discussing with Joe; phone call with Garima and Joe	9.30	9.30	170.00	1,581.00
JAN	11/23/15	Working on schedules; correspondence with Garima	0.60	0.60	130.00	78.00

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Total Current Professional Fees	\$	10,349.00
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Balance Forward		0.00
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<b>TOTAL BALANCE DUE</b>	<b>\$</b>	<b>10,349.00</b>
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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

January 8, 2016

Invoice No.: 02488  
Billing Period: 12/01/15 through 12/31/15

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	12/01/15	Phone call with Jolene; phone call with Gaby; speaking with Radford	0.70	0.70	170.00	119.00
JAA	12/02/15	Reviewing tracing analysis; sending information to Garima	0.80	0.80	170.00	136.00
JAA	12/03/15	Working on analysis; reviewing documents	1.30	1.30	170.00	221.00
JAA	12/04/15	Preparing for and meeting with Gaby and Radford; preparing for Dennis' deposition	2.80	2.80	170.00	476.00
CMM	12/04/15	Assisting with tracing analysis	1.10	1.10	50.00	55.00
JLL	12/07/15	Reviewing proposed deposition questions for Dennis Kogod; discussing with Jenny	0.50	0.50	300.00	150.00
JAA	12/07/15	Preparing for deposition; discussing with Joe; attendance at Dennis Kogod's deposition	9.60	9.60	170.00	1,632.00
CMM	12/07/15	Assisting with account statement matrix and supporting documents	1.00	1.00	50.00	50.00
JAA	12/09/15	Preparing for deposition of Jennifer Steiner	0.60	0.60	170.00	102.00
CMM	12/09/15	Assisting with tracing analysis and supporting documents	6.10	6.10	50.00	305.00
JAA	12/13/15	Working on supplemental report; speaking with Gaby	1.90	1.90	170.00	323.00
JLL	12/14/15	Reviewing analysis; speaking with Bob Gehlen and Jenny; working on analysis	0.80	0.80	300.00	240.00

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Kogod vs. Kogod



JAA	12/14/15	Working on analysis and report; phone call with Bob Gehlen and Joe	5.50	5.50	170.00	935.00
CMM	12/14/15	Reviewing documents	0.60	0.60	50.00	30.00
JLL	12/15/15	Working on analysis and report; reviewing analysis; speaking with Radford and Jenny	5.00	5.00	300.00	1,500.00
JAA	12/15/15	Working on analysis and report; phone call with Garima; phone call with Radford and Joe	7.80	7.80	170.00	1,326.00
JAN	12/15/15	Assisting with analysis and report	3.00	3.00	130.00	390.00
CMM	12/15/15	Reviewing documents; assisting with tracing analysis	1.60	1.60	50.00	80.00
JAA	12/16/15	Reviewing documents	0.20	0.00	170.00	0.00
JAA	12/17/15	Discussing with Jenn; preparing schedules for Garima	1.20	1.20	170.00	204.00
JAN	12/17/15	Discussing with Jenny	0.30	0.30	130.00	39.00
JLL	12/28/15	Reviewing documents; discussing with Jenny; preparing declaration	2.40	2.40	300.00	720.00
JAA	12/28/15	Reviewing information; discussing with Joe	0.50	0.50	170.00	85.00
JLL	12/29/15	Reviewing documents and analyses; preparing declaration; discussing with Jenny	1.50	1.50	300.00	450.00
JAA	12/29/15	Reviewing declaration; discussing with Joe; phone call with Garima	0.80	0.80	170.00	136.00
JLL	12/31/15	Reviewing schedules and report	0.30	0.30	300.00	90.00
JAA	12/31/15	Discussing with Joe	0.30	0.30	170.00	51.00

Total Current Professional Fees \$ 9,845.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 9,845.00**





**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

February 3, 2016

Invoice No.: 02520  
Billing Period: 1/01/16 through 1/31/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	1/11/16	Reviewing motion	0.30	0.30	185.00	55.50
JLL	1/14/16	Discussing with Jenny; speaking with Garima	0.20	0.00	300.00	0.00
JAA	1/14/16	Discussing with Joe; phone call with Garima	0.20	0.00	185.00	0.00
JLL	1/15/16	Reviewing documents and motion; attendance at hearing; discussing with Radford; discussing with Johnny	1.50	1.50	300.00	450.00
JAA	1/15/16	Discussing with Joe; correspondence	0.30	0.30	185.00	55.50
JAA	1/22/16	Meeting with Gaby	0.80	0.00	185.00	0.00
CMM	1/25/16	Assisting with account statement matrix and tracing analysis	4.10	4.10	60.00	246.00
JAA	1/26/16	Reviewing documents	0.30	0.30	185.00	55.50
JAN	1/27/16	Reviewing defendant's expert rebuttal report	0.40	0.40	150.00	60.00
CMM	1/27/16	Assisting with account statement matrix and tracing analysis	6.40	6.40	60.00	384.00
JLL	1/28/16	Meeting with Radford, Garima, and Jenny; reviewing analysis	1.30	1.30	300.00	390.00
JAA	1/28/16	Reviewing Teichner report; meeting with Radford, Garima, and Joe	1.20	1.20	185.00	222.00
JAA	1/29/16	Reviewing documents	0.30	0.30	185.00	55.50

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Kogod vs. Kogod



CMM	1/29/16. Assisting with tracing analysis	4.50	4.50	60.00	270.00
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Total Current Professional Fees	\$	2,244.00
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Balance Forward		0.00
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TOTAL BALANCE DUE	\$	2,244.00
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**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

March 3, 2016

Invoice No.: 02547  
Billing Period: 2/01/16 through 2/29/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 205  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	2/02/16	Review and analysis of documents; working on rebuttal report	3.30	3.30	185.00	610.50
JLL	2/03/16	Reviewing analysis and Teichner report; working on report; discussing with Jenny	0.70	0.70	300.00	210.00
JAA	2/03/16	Working on analysis and report; discussing with Joe; speaking with Jenn	4.70	4.70	185.00	869.50
JAN	2/03/16	Reviewing Teichner report; discussing with Jenny	0.30	0.30	150.00	45.00
CMM	2/03/16	Reviewing Teichner report; assisting with tracing analysis and schedules	3.20	3.20	60.00	192.00
JLI	2/04/16	Reviewing deposition transcripts; discussing with Jenny; working on report	2.10	2.10	300.00	630.00
JAA	2/04/16	Working on analysis and report; discussing with Joe	3.40	3.40	185.00	629.00
JLI	2/05/16	Working on report; reviewing documents; speaking with Garima and Jenny	8.10	8.10	300.00	2,430.00
JAA	2/05/16	Working on analysis and report; phone call with Joe and Garima	7.30	7.30	185.00	1,350.50
JAN	2/05/16	Assisting with report	4.00	4.00	150.00	600.00
CMM	2/05/16	Reviewing financial information and documents; assisting with analysis and report	6.20	6.20	60.00	372.00

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## Kogod vs. Kogod



JLL	2/08/16	Discussing with Jenny; reviewing deposition transcripts	9.90	9.90	300.00	2,970.00
JAA	2/08/16	Assisting with deposition preparation; discussing with Joe	3.80	5.80	185.00	1,073.00
JLL	2/09/16	Preparing for and attendance at deposition; speaking with Gaby and Radford; discussing with Jenny	9.30	9.30	300.00	2,790.00
JAA	2/09/16	Assisting with deposition preparation; discussing with Joe	5.70	5.70	185.00	1,054.50
JLL	2/10/16	Reviewing deposition requests and action items	0.40	0.40	300.00	120.00
JLL	2/12/16	Working on responses to deposition work product requests; discussing with Jenny	0.80	0.80	300.00	240.00
JAA	2/12/16	Preparing information requested during Joe's deposition; assessing trial issues	5.00	5.00	185.00	925.00
JLL	2/15/16	Reviewing Teichner report and documents; discussing with staff	0.70	0.70	300.00	210.00
JAA	2/15/16	Reviewing Teichner report; discussing with Joe	0.80	0.80	185.00	148.00
JAN	2/15/16	Reviewing Teichner report; discussing with Joe	0.40	0.40	150.00	60.00
JAA	2/16/16	Reviewing documents; updating MBS; speaking with Gafima; preparing for trial	3.40	3.40	185.00	629.00
JAN	2/16/16	Reviewing documents	0.30	0.30	150.00	45.00
JLL	2/17/16	Reviewing reports; speaking with Radford, Gaby, and Jenny; preparing for and attendance at Richard Teichner deposition; discussing with Jenny	3.50	3.50	300.00	1,050.00
JAA	2/17/16	Reviewing Joe's deposition transcript; discussing with Courtney; phone call with Radford, Gaby, and Joe; discussing with Joe; preparing for trial	4.30	4.30	185.00	795.50
CMM	2/17/16	Discussing with Jenny; assisting with financial analysis	7.00	7.00	60.00	420.00
JLL	2/18/16	Reviewing demonstratives and exhibits; discussing with Jenny	2.00	2.00	300.00	600.00
JAA	2/18/16	Preparing for trial	4.80	4.80	185.00	888.00
CMM	2/18/16	Assisting with account statement matrix and trial exhibits	2.70	2.70	60.00	162.00
JLL	2/19/16	Reviewing analysis and exhibits; preparing for trial	2.00	2.00	300.00	600.00
JAA	2/19/16	Meeting with Gaby; working on updated FDF; preparing for trial	8.10	8.10	185.00	1,498.50
CMM	2/19/16	Assisting with account statement matrix and trial exhibits	5.30	5.30	60.00	318.00

## Kogod vs. Kogod



JLL	2/21/16	Meeting with Gaby, counsel, and Jenny	6.00	6.00	300.00	1,800.00
JAA	2/21/16	Meeting with Gaby, counsel, and Joe	6.00	6.00	185.00	1,110.00
JLL	2/22/16	Preparing for trial	4.60	4.60	300.00	1,380.00
JAA	2/22/16	Preparing for trial	5.20	5.20	185.00	962.00
JAN	2/22/16	Reviewing information; discussing with Jenny	1.40	1.40	150.00	210.00
CMM	2/22/16	Assisting with tracing analysis	4.80	4.80	60.00	288.00
JLL	2/23/16	Reviewing stock compensation issues; preparing for and attendance at trial	5.50	5.50	300.00	1,650.00
JAA	2/23/16	Preparing for and attendance at trial	6.30	6.30	185.00	1,165.50
JLL	2/24/16	Preparing for and attendance at trial	7.90	7.90	300.00	2,370.00
JAA	2/24/16	Preparing for and attendance at trial	6.80	6.80	185.00	1,258.00
JAN	2/24/16	Assisting with trial preparation	6.00	6.00	150.00	900.00
CMM	2/24/16	Assisting with trial preparation	4.70	4.70	60.00	282.00
JLL	2/25/16	Preparing for and attendance at trial	6.80	6.80	300.00	2,040.00
JAA	2/25/16	Preparing for and attendance at trial	7.80	7.80	185.00	1,443.00
JAN	2/25/16	Assisting with trial preparation	0.40	0.40	150.00	60.00
JLL	2/26/16	Preparing for and attendance at trial	7.30	7.30	300.00	2,190.00
JAA	2/26/16	Preparing for and attendance at trial	8.10	8.10	185.00	1,498.50

Total Current Professional Fees \$ 45,142.00

Balance Forward 0.00

**TOTAL BALANCE DUE \$ 45,142.00**



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

April 6, 2016

Invoice No.: 02577  
Billing Period: 3/01/16 through 3/31/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JLL	3/02/16	Reviewing UBS account/stock issues; discussing with Jenny	0.70	0.70	300.00	210.00
JAA	3/02/16	Reviewing UBS account/stock issues; discussing with Joe	1.40	1.40	185.00	259.00
JLL	3/03/16	Reviewing UBS account/stock issues; discussing with Jenny; speaking with Radford Smith and Jenny	0.50	0.50	300.00	150.00
JAA	3/03/16	Reviewing UBS account/stock issues; discussing with Joe; phone call with Radford Smith and Joe	1.50	1.50	185.00	277.50
JLL	3/07/16	Reviewing UBS account/stock issues; discussing with Jenny	0.50	0.50	300.00	150.00
JAA	3/07/16	Reviewing UBS account/stock issues; discussing with Joe	1.00	1.00	185.00	185.00
QMM	3/07/16	Reviewing UBS statements	0.50	0.50	60.00	30.00
JLL	3/10/16	Reviewing UBS account/stock issues; discussing with Jenny; speaking with Radford Smith and Jenny	0.40	0.40	300.00	120.00
JAA	3/10/16	Reviewing UBS account/stock issues; discussing with Joe; phone call with Radford Smith and Joe	0.80	0.80	185.00	148.00
JAA	3/11/16	Discussing with Courtney; correspondence	0.80	0.80	185.00	148.00
QMM	3/11/16	Discussing with Jenny; updating account statement matrix; preparing information regarding missing statements	2.90	2.90	60.00	174.00
QMM	3/28/16	Updating account statement matrix and tracing analysis	1.40	1.40	60.00	84.00

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Kogod vs. Kogod



Total Current Professional Fees	\$ 1,935.50
Balance Forward	<u>0.00</u>
<b>TOTAL BALANCE DUE</b>	<b><u>\$ 1,935.50</u></b>



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

May 6, 2016

Invoice No.: 02602  
Billing Period: 4/01/16 through 4/30/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	4/04/16	Correspondence; updating analyses; phone call with Gaby; discussing with Courtney	1.40	1.40	185.00	259.00
CMM	4/04/16	Reviewing financial information; discussing with Jenny	1.80	1.80	60.00	108.00
CMM	4/06/16	Updating account statement matrix and tracing analysis	1.90	1.90	60.00	114.00
JLL	4/08/16	Reviewing Panama Papers issues; discussing with Jenny	0.30	0.30	300.00	90.00
JAA	4/08/16	Discussing with Joe	0.20	0.00	185.00	0.00
JLL	4/11/16	Reviewing Panama Papers issues	0.30	0.30	300.00	90.00
JLL	4/12/16	Reviewing UBS allocation issues and tracing of funds into potential Panama Papers entities	0.80	0.80	300.00	240.00
JLL	4/13/16	Reviewing analysts issues per Gaby	0.30	0.30	300.00	90.00
JAA	4/15/16	Speaking with Gaby	0.30	0.30	185.00	55.50
CMM	4/15/16	Reviewing UBS account with Panama Papers	1.40	1.40	60.00	84.00
JLL	4/18/16	Reviewing cash LTIP and UBS allocation questions for Gaby	0.60	0.60	300.00	180.00
JLL	4/19/16	Reviewing Panama Papers analysis	0.30	0.30	300.00	90.00
JLL	4/20/16	Reviewing allocation issues	0.30	0.30	300.00	90.00
JLL	4/25/16	Reviewing All American Appraisal report	0.20	0.00	300.00	0.00

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Kogod vs. Kogod



JAA	4/28/16	Speaking with Gabby	0.40	0.40	185.00	74.00
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Total Current Professional Fees						\$ 1,564.50
Balance Forward						<hr/> 0.00
TOTAL BALANCE DUE						<hr/> \$ 1,564.50



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

June 15, 2016

Invoice No.: 02624  
Billing Period: 5/01/16 through 5/31/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:--

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	5/02/16	Reviewing information	0.70	0.70	185.00	129.50
JAA	5/03/16	Reviewing information; updating marital balance sheet; phone call with Garima	2.40	2.40	185.00	444.00
CMM	5/03/16	Updating account statement matrix and marital balance sheet; assisting with document request list	2.30	2.30	60.00	138.00
JAA	5/04/16	Updating marital balance sheet	0.30	0.30	185.00	55.50
CMM	5/04/16	Updating account statement matrix and marital balance sheet	0.50	0.50	60.00	30.00
JLL	5/05/16	Reviewing transfer information and SSARs exercise information	0.70	0.70	300.00	210.00
JAA	5/05/16	Reviewing correspondence, stock issues, and documents	1.10	1.10	185.00	203.50
JLL	5/06/16	Speaking with Radford; reviewing correspondence	0.30	0.30	300.00	90.00
CMM	5/06/16	Assisting with tracing analysis, account statement matrix, and marital balance sheet	4.60	4.60	60.00	276.00
CMM	5/09/16	Assisting with tracing analysis	1.10	1.10	60.00	66.00
JAA	5/13/16	Discussing with Courtney	0.30	0.30	185.00	55.50
CMM	5/13/16	Discussing with Jenny; updating document request list	0.90	0.90	60.00	54.00
CMM	5/16/16	Assisting with tracing analysis and account statement matrix	0.90	0.90	60.00	54.00
JAA	5/17/16	Reviewing correspondence; reviewing analysis	0.30	0.30	185.00	55.50

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Kogod vs. Kogod



JLL	5/19/16	Reviewing stock issues; correspondence	0.50	0.50	300.00	150.00
JAA	5/19/16	Reviewing stock issues; meeting with Gaby	1.30	1.30	185.00	240.50
JAA	5/20/16	Reviewing correspondence	0.30	0.30	185.00	55.50
CMM	5/31/16	Updating tracing analysis and account statement matrix	0.30	0.30	60.00	18.00
Total Current Professional Fees					\$	2,325.50
Balance Forward						0.00
TOTAL BALANCE DUE					\$	2,325.50



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

July 8, 2016

Invoice No.: 02647  
Billing Period: 6/01/16 through 6/30/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
JAA	6/02/16	Preparing updated tracing analysis	0.60	0.60	185.00	111.00
JLL	6/06/16	Reviewing updates	0.20	0.00	300.00	0.00
JAA	6/06/16	Working on tracing analysis; preparing updated information for counsel	4.30	4.30	185.00	795.50
CMM	6/06/16	Assisting with analysis	0.30	0.30	60.00	18.00
JLL	6/17/16	Meeting with Daniel Kim and Jenny; reviewing schedules	1.10	1.10	300.00	330.00
JAA	6/17/16	Meeting with Daniel Kim and Joe	1.00	1.00	185.00	185.00
JLL	6/20/16	Conference call with Gabby, counsel, and Jenny	0.70	0.70	300.00	210.00
JAA	6/20/16	Conference call with Gabby, counsel, and Joe; reviewing proxy statement	1.50	1.50	185.00	277.50
JLL	6/22/16	Conference call with Bob Gehlen and Radford	0.20	0.00	300.00	0.00
JAA	6/28/16	Correspondence; preparing information for counsel	0.80	0.80	185.00	148.00
CMM	6/28/16	Updating MBS	0.60	0.60	60.00	36.00
JLL	6/30/16	Reviewing proxy statement for Dennis' income and compensation/reimbursement issues	0.50	0.50	300.00	150.00

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Kogod vs. Kogod



Total Current Professional Fees	\$ 2,261.00
Balance Forward	<u>0.00</u>
<b>TOTAL BALANCE DUE</b>	<b><u>\$ 2,261.00</u></b>



**Professional Fees Invoice**  
Tax I.D. No. 26-1654522

August 5, 2016

Invoice No.: 02668  
Billing Period: 7/01/16 through 7/31/16

Gabrielle Kogod  
Radford J. Smith, Esq.  
RADFORD J. SMITH, CHARTERED  
2470 St. Rose Parkway, Suite 206  
Henderson, Nevada 89074

Re: Kogod vs. Kogod

For professional fees rendered in connection with the above referenced matter:

	<u>Date</u>	<u>Description</u>	<u>Actual Hours</u>	<u>Billed Hours</u>	<u>Rate</u>	<u>Amount</u>
CMM	7/06/16	Assisting with account statement matrix	0.40	0.40	60.00	24.00
CMM	7/07/16	Assisting with tracing analysis	0.50	0.50	60.00	30.00
JAA	7/08/16	Reviewing request for documents and analysis	0.30	0.30	185.00	55.50
JLL	7/12/16	Phone call with Radford and Jenny	0.20	0.00	300.00	0.00
JAA	7/12/16	Phone call with Radford and Joe	0.20	0.00	185.00	0.00
CMM	7/12/16	Assisting with tracing analysis	0.70	0.70	60.00	42.00
JLL	7/13/16	Reviewing income information for Jenny	0.40	0.40	300.00	120.00
JAA	7/13/16	Preparing for and attendance at court	3.90	3.90	185.00	721.50
CMM	7/13/16	Updating proxy statement analysis; reviewing financial information and transactions	1.70	1.70	60.00	102.00
JLL	7/29/16	Speaking with Garima and Jenny; working on language for closing brief with Jenny	1.50	1.50	300.00	450.00
JAA	7/29/16	Phone call with Garima and Joe; working on language for closing brief with Joe	1.50	1.50	185.00	277.50

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Kogod vs. Kogod



Total Current Professional Fees	\$ 1,822.50
Balance Forward	<u>0.00</u>
<b>TOTAL BALANCE DUE</b>	<b><u>\$ 1,822.50</u></b>

MOFI

DISTRICT COURT  
FAMILY DIVISION  
CLARK COUNTY, NEVADA

GABRIELLE GIOFFI-KOGOD

Plaintiff/Petitioner

v.  
DENNIS KOGOD

Defendant/Respondent

Case No. D-13-484442-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: GABRIELLE J. SMITH, PC Date 9/12/2016

Signature of Party or Preparer