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IN THE SUPREME COURT OF THE STATE OF NEVADA

DENNIS KOGOD,

Appellant,

vs.

GABRIELLE CIOFFI-KOGOD,

Respondent.

Case No. 71147

APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT

APPELLANT'S APPENDIX
Volume 47

Docket 71147 Document 2017-11547

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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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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

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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
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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

TRANS

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EIGHTH JUDICIAL DISTRICT COURT

FAMILY DIVISION

CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD, Plaintiff, vs. DENNIS L. KOGOD, Defendant.	CASE NO. D-13-489442-D DEPT. Q

BEFORE THE HONORABLE BRYCE C. DUCKWORTH
DISTRICT COURT JUDGE

TRANSCRIPT RE: ALL PENDING MOTIONS

TUESDAY, OCTOBER 18, 2016

APPEARANCES:

The Plaintiff:	GABRIELLE CIOFFI-KOGOD
For the Plaintiff:	RADFORD SMITH, ESQ. 2470 St. Rose Pkwy., #206 Henderson, Nevada 89074 (702) 990-6448
For the Defendant:	DANIEL MARKS, ESQ. NICOLE YOUNG, ESQ. 610 S. 9th St. Las Vegas, Nevada 89101 (702) 386-0536

LAS VEGAS, NEVADA TUESDAY, OCTOBER 18, 2016

PROCEEDINGS

(THE PROCEEDINGS BEGAN AT 8:41:59)

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

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

THE COURT: Good morning.

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

THE COURT: Good morning.

MR. MARKS: -- is 002003.

MS. YOUNG: And my bar number is 12659.

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

Both sides submitted replies. I did just as I

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

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

THE COURT: Okay.

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

THE COURT: No.

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

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

MR. MARKS: Not right now.

THE COURT: -- for the record? Okay.

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

you want to argue?

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

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

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

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

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

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

conclusions and orders. I -- I --

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

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

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

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

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

THE COURT: Well --

MR. MARKS: -- one of the factors.

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

Now that being said, I note that both parties

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

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

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

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

The -- the issue with respect to the costs

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

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

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

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

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

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

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

another means. So I don't know that -- that where -- where those community funds have been available to make payments for fees that it's appropriate for the Court at -- at least from the direction that I'm reading. It wasn't crystal clear, but that -- that Sargeant would be an appropriate basis in this case. So --

MR. MARKS: Could we make --

THE COURT: -- although I'm still --

MR. MARKS: -- some comments?

THE COURT: Yeah, I do -- I -- I am going to entertain some comments.

MR. MARKS: Your Honor, I don't know if that's the case. Is that an unpublished opinion that we should read?

THE COURT: It's unpublished, yeah.

MR. MARKS: What's the name of it?

THE COURT: It just came. I just saw it yesterday. It's a case that Mr. Smith was involved in, so he --

MR. MARKS: What's the name of it?

THE COURT: -- he may be aware of it.

MR. SMITH: Harrison vs. Harrison.

MR. MARKS: Okay.

THE COURT: Yeah.

MR. MARKS: I've read that. Okay. I don't -- I don't think --

THE COURT: It came out yesterday.

MR. MARKS: I thought it has --

MR. SMITH: It's a second appeal.

THE COURT: It's a second appeal.

MR. MARKS: Oh, a second.

THE COURT: It's a different issue.

MR. MARKS: All right.

THE COURT: Yeah.

MR. MARKS: I'll take a look at that. Okay. First of all, I think community funds paid the fees. Okay. All the funds were community, essentially --

THE COURT: Right.

MR. MARKS: -- most of the funds. 90 something percent, 99 percent. And they -- they all took money and they paid their fees.

THE COURT: Would -- was there a -- and -- and this may have been discussed and it's -- certain things have been fleshed out of my mind --

MR. MARKS: Right.

THE COURT: -- and I don't remember.

MR. MARKS: No, I understand.

THE COURT: Was there a protocol in place that

you had for the payment of fees?

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

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

MR. MARKS: Yeah.

THE COURT: -- but was it --

MR. MARKS: And every --

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

MR. MARKS: No.

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

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

THE COURT: Okay.

MR. MARKS: -- go to the fees.

THE COURT: That's fine.

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

THE COURT: They are.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THE COURT: No, I --

MR. MARKS: -- go to --

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

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

THE COURT: Right.

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

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

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

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

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

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

MR. MARKS: On waste.

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

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

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

MR. MARKS: Well, I think --

THE COURT: That overall --

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

THE COURT: Right.

MR. MARKS: -- balance sheet.

THE COURT: Right.

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

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

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

MR. MARKS: Correct.

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

MR. MARKS: Well, I need a --

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

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

THE COURT: They -- they are --

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

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

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

MR. MARKS: Right.

THE COURT: -- of the stay

MR. MARKS: But the two --

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

MR. MARKS: Right.

THE COURT: -- available --

MR. MARKS: So --

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

MR. MARKS: Right.

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

MR. MARKS: Right.

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

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

THE COURT: I -- I did.

MR. MARKS: -- and the cost.

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

MR. MARKS: Is --

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

MR. MARKS: It's really --

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

MR. MARKS: And that's fine.

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

MR. MARKS: -- Right.

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

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

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

MR. MARKS: Right.

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

MR. MARKS: Right.

THE COURT: -- concerned about that.

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

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

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

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

though there is an -- there is an order that says okay, above and beyond that, Dennis, you need to pay Gabrielle $4,000,000 plus for the waste and -- and figure out where you're going to pay it from. No, I -- I made the -- the allocation, so really it's a matter of saying these accounts I've confirmed and these amounts from these accounts. And for the most part, I don't think -- and looking at my -- my sheet, it's not as though I even divided individual accounts. And -- and --

MR. MARKS: Okay. So --

THE COURT: -- so --

MR. MARKS: -- Your Honor --

THE COURT: -- and so --

MR. MARKS: -- I have a question.

THE COURT: -- so that's -- that's where --

MR. MARKS: Okay.

THE COURT: -- I'm kind of going backwards --

MR. MARKS: Okay. So --

THE COURT: -- and saying you know what, what if I -- what if I basically -- and -- and -- I'm not saying --

MR. MARKS: And what about the alimony?

THE COURT: -- I'm not necessarily going down this path. I know Mr. Smith --

MR. MARKS: Right. What about the alimony? You already gave the 1.6 --

THE COURT: But I -- I did, but to me, it all becomes part of the same --

MR. MARKS: So shouldn't --

THE COURT: -- discussion.

MR. MARKS: -- 3.6 then be frozen? I thought you gave her everything she was entitled to and it's in her name. And it can stay in a name with a stay, just like we did on the 401(k) --

THE COURT: Well --

MR. MARKS: -- and Sanchez.

THE COURT: Well, and that's -- again, that gets to my point. First of all, let me just say, the vehicles, you know what --

MR. MARKS: We never heard from them, so I'm assuming it's in audit.

MR. SMITH: We -- we didn't choose to take the Bentley, Your Honor.

THE COURT: So it's really a moot issue.

MR. MARKS: It's a nonissue.

MR. SMITH: It's a moot issue.

THE COURT: Okay.

MR. MARKS: The amount of sanctions --

THE COURT: Well, and -- and my --

MR. SMITH: I didn't think you expected us to do anything with --

MR. MARKS: Okay.

MR. SMITH: -- the Bentley.

THE COURT: I -- I somewhat postured it that way.

MR. MARKS: Your Honor, and the -- and this --

THE COURT: You could probably see that. I --

MR. MARKS: And the sanctions are de minimis. You're talking about one time --

THE COURT: Yeah.

MR. MARKS: -- for one person.

THE COURT: And -- and that's why -- that's what my --

MR. MARKS: Okay.

THE COURT: -- my point is, you know.

MR. MARKS: So then it should be a approximately 3.6 of her UBS money, right? No, that --

THE COURT: Well, when -- no, it wouldn't be quite that. I mean, if you -- if you took -- because the waste was -- was just over $4,000,000. So in theory, 2,000,000 of that was already --

MR. MARKS: Right. And you gave --

THE COURT: -- the Plaintiff's --

MR. MARKS: -- that to --

THE COURT: -- to begin with.

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

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

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

MR. MARKS: No.
THE COURT: -- confirmed to her --
MR. MARKS: No.
THE COURT: -- as her -- okay.
MR. MARKS: No. Okay. I don't -- okay.
THE COURT: But let --
MR. MARKS: When you -- I'm not even saying access. His access to the money it -- within reason that can -- she can decide how she wants to invest them. We're just saying have them dissipated out of UBS or known account such that if we prevail, it's there and we access it right --
THE COURT: Right.
MR. MARKS: -- back. That's all -- I --
THE COURT: Okay. All right.
MR. MARKS: But on the alimony, my understanding is you didn't include that.
THE COURT: No, it -- you're right. It's not included as --
MR. MARKS: So we're asking --
THE COURT: -- part of the amount.
MR. MARKS: -- for a stay on that --
THE COURT: Okay.
MR. MARKS: -- and we're saying in exchange for

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

THE COURT: Right.

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

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

MR. MARKS: Your Honor --

THE COURT: -- from --

MR. MARKS: -- maybe I --

THE COURT: But you're right.

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

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

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

THE COURT: Right.

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

THE COURT: Okay.

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

THE COURT: Okay.

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

THE COURT: Okay.

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

the bond. That's the way it's done downtown. To -- it's clear black letter law that we be entitled to a stay, especially since it's a case of first impression.

THE COURT: To that end though, say for example if I look at the marital balance sheet and I -- and I look at specifically the UBS trust account 34 that on the marital balance sheet I think it had a balance of 2.252 million. If the Court ordered that that amount effectively is not to be dissipated, that it would still be under Plaintiff's control and could be invested at UBS or any other location --

MR. MARKS: Right.

THE COURT: -- but -- but it's -- it was not to be dissipated.

MR. MARKS: Correct. It's got to be identified in part of --

THE COURT: And --

MR. MARKS: -- of a stay --

THE COURT: Well --

MR. MARKS: -- but it's under her name --

THE COURT: As -- as a -- as a technical or procedural mat -- matter, if I made those orders, do we even need a -- does it need to be styled even as a stay? If I'm basically saying --

MR. MARKS: I think --

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

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

THE COURT: So -- --

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

THE COURT: Right.

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

THE COURT: Right.

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

supreme --

THE COURT: Right.

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

THE COURT: Right.

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

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

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

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

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

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

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

THE COURT: -- and debated.

MR. MARKS: They didn't --

THE COURT: I -- I get that.

MR. MARKS: -- ask for a stay.

THE COURT: But if the supreme court reverses me and says look, that -- that you looked at the wrong time frame, you were too limiting in your time which I believe is the nature of the cross appeal, that --

MR. MARKS: I don't think so.

THE COURT: -- the more --

MR. MARKS: I think they're asking for additional alimony, but --

THE COURT: Well, I think it's --

MR. MARKS: -- they haven't filed --

THE COURT: I think it's that. I --

MR. MARKS: -- the document. I didn't see their document statement.

THE COURT: Well, I -- I --

MR. MARKS: I'm not sure they filed.

THE COURT: I think there's something in reviewing for today.

MR. MARKS: Okay, but they didn't ask for a stay. They haven't identified their appellate issues. I think that's for a different time and place, Judge.

THE COURT: So -- all right, let's more on to the next issue.

MR. MARKS: Okay. On the costs, they filed something last night that basically says --

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

THE COURT: Okay.

MR. SMITH: -- my point.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MR. SMITH: That would be fine.

MR. MARKS: -- and costs?

THE COURT: Okay.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MR. MARKS: Okay.

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

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

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

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

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

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

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

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

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

not that was a final order.

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

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

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

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

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

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

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

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

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

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

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

The -- let me address the notion --

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

THE COURT: Well, no.

MR. MARKS: -- to fees?

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

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

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

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

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

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

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

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

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

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

This is so farfield, we're talking about why --

THE COURT: Yeah.

MR. MARKS: -- the cost.

THE COURT: Listen I -- and I --

MR. MARKS: This is so farfield.

THE COURT: And -- and I'm running out of time. So I want to -- I want to get -- what -- what was the source of the -- I -- is it fair to characterize the source of payment as community in nature in terms of both the -- the attorney's fees and the cost?

MR. SMITH: Yes.

THE COURT: Okay.

MR. SMITH: Yes. I agree with Mr. Marks. It was paid out of I believe a community account up to the 26th of February.

THE COURT: February. Okay.

MR. SMITH: So up until that time, all fees were paid out of a community source. But Your Honor, under the criteria --

MR. MARKS: Can I have some time to respond?

THE COURT: Yeah, I'll give you --

MR. SMITH: Okay. I'll just --

THE COURT: -- a few minutes.

MR. SMITH: 30 seconds. Under the criteria,

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

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

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

MR. MARKS: Your Honor --

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

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

MR. SMITH: It is a fair --

MR. MARKS: It's not a --

THE COURT: One at a --

MR. MARKS: -- legitimate --

THE COURT: One at a time.

MR. MARKS: -- basis for fees.

THE COURT: Don't -- don't interrupt.

MR. SMITH: I -- I think the sign says --

MR. MARKS: I have to object to that, Your Honor.

MR. SMITH: The --

THE COURT: Yeah.

MR. SMITH: -- sign says don't --

THE COURT: No --

MR. SMITH: -- interrupt.

THE COURT: -- basis to object.

MR. SMITH: So in regard to the -- the amount of money, this would have not been anything close to the way this case was conducted, not anything within the ballpark. We would have had this case done, resolved 20, $30,000.

But Mr. Kogod deceived everyone. He deceived this Court. He deceived every single aspect of this case and that was the hundreds of thousands of dollars,

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

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

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

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

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

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

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

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

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

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

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

So there should be no costs here at all under

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

division.

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

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

the fees have been paid through community funds.

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

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

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

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

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

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

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

MR. MARKS: Your Honor, it came out of

community funds.

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

MR. MARKS: Your Honor, what about --

THE COURT: -- the Defendant.

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

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

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

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

MR. MARKS: Correct.

THE COURT: -- cost.

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

MR. SMITH: But --

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

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

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

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

THE COURT: I did.

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

THE COURT: Well --

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

THE COURT: Well --

MR. MARKS: -- rules.

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

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

MR. SMITH: Yes.

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

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

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

MR. SMITH: And Your Honor --

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

THE COURT: No, I understand.

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

THE COURT: No, I -- I understand.

MR. SMITH: I think the --

MR. MARKS: -- out of today.

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

THE COURT: Correct.

MR. SMITH: -- by the company.

THE COURT: Correct.

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

-- the notice works both ways. It's in your decision. You gave them notice. You might consider cost differently than fees. They have absolutely no excuse for letting that five day run. And I know you're excusing the fees were late, the costs were late, the stay was late, two of three --

THE COURT: Well, the fees --

MR. MARKS: Were all --

THE COURT: -- the fees --

MR. MARKS: -- excusing.

THE COURT: -- the fees and costs --

MR. SMITH: Award fees.

THE COURT: -- were different.

MR. MARKS: Okay.

THE COURT: The -- the fees I -- and -- and that --

MR. MARKS: But the --

THE COURT: -- was a one day --

MR. MARKS: I understand, but the five day rule, they just ignored on the theory that 18 -- Rule 18 which they --

THE COURT: Well --

MR. MARKS: -- cited doesn't apply --

THE COURT: -- I'm -- I'm --

MR. MARKS: -- to family law.

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

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

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

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

MR. MARKS: I -- I --

THE COURT: -- here or there.

MR. SMITH: We -- we agree --

MR. MARKS: Your Honor, we --

MR. SMITH: -- Your Honor. We -- we hope that makes you sympa -- sympathetic to the -- the task that we had as lawyers and -- and experts --

MR. MARKS: Your Honor --

MR. SMITH: -- to present that information.

MR. MARKS: -- on the stay issue --

MR. SMITH: The only -- the only other issue I would cite Your Honor is in our reply we cited the case that stood for the proposition that the five day rule that's under 18.010 since he's arguing it could be extended by this court. The -- in fact, the case stood for the proposition that the Court can define the way that the -- the cost can be addressed to the Court.

And I would -- I would ask that the Court review that case and -- and if the Court files -- finds that that's an applicable ground for even extending the time of the cost issue. But I think the Court has hit it on the head is --

MR. MARKS: But you've ruled, Your Honor.

MR. SMITH: -- the whole notion --

THE COURT: Well --

MR. SMITH: -- of the cost is --

MR. MARKS: So he's asking you to rule on another basis?

THE COURT: No. No.

MR. MARKS: You already --

THE COURT: Listen.

MR. MARKS: -- ruled.

THE COURT: The -- the bottom line is I -- I -- whether -- whether it's part of that discussion or argument, I have justified the timing --

MR. MARKS: I hear you.

THE COURT: -- of the filing and -- and that's --

MR. MARKS: I'm not going to argue it.

THE COURT: And -- and that certainly came be challenged on appeal, but I've -- I've justified based on my rationale and -- and my view of the case and what I expected, I -- I basically laid it out in the -- in -- in --

MR. MARKS: Okay.

THE COURT: -- my decree that I expected a motion to be filed and so I'm justifying the timing of --

MR. MARKS: I hear you.

THE COURT: -- when it was filed.

MR. MARKS: I'm not going to keep arguing.

THE COURT: I don't -- I don't have a -- I --

MR. MARKS: But can you stay --

THE COURT: I'll --

MR. MARKS: -- stay everything until we get like --

THE COURT: I don't have a problem staying that aspect.

MR. MARKS: -- the supreme -- can you --

THE COURT: Understanding that --

MR. MARKS: -- can you stay the --

THE COURT: -- an order has to be --

MR. MARKS: Can you at least tentatively agree -- okay, so you're staying that aspect. You're denying --

THE COURT: The $75,650.

MR. MARKS: And you're denying the stay on the rest, but subject to --

THE COURT: Correct.

MR. MARKS: -- obviously we're going to file a motion with the supreme court on that stay.

THE COURT: Understood.

MR. MARKS: All right.

THE COURT: Okay.

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

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

MR. SMITH: -- judgment --

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

MR. SMITH: Professional --

MR. MARKS: -- whatever the time is.

MR. SMITH: -- courtesy?

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

THE COURT: Listen, I --

MR. SMITH: -- and execute --

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

MR. SMITH: Thank you.

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

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

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

the supreme court.

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

MR. MARKS: We'd ask Judge --

MR. SMITH: -- just ironic.

MR. MARKS: You can stay it -- you can say I'm denying the stay, but I am entering a temporary stay to give us time to go to the supreme court so there's no execution.

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

MR. MARKS: Because we're going to object to that execution and be back here.

MR. SMITH: He doesn't want me to speak and I'll tell you why. We agreed --

MR. MARKS: No, Judge.

MR. SMITH: See?

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

MR. SMITH: There it is.

MR. MARKS: -- temporarily stay it.

MR. SMITH: He's going to prevent me from speaking. The reason why --

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

THE COURT: I --

MR. MARKS: -- stay it.

THE COURT: I'm not -- I've -- I've made my findings and orders.

MR. MARKS: All right.

THE COURT: And I'm not -- and I'm not doing anything further.

MR. SMITH: Thank you, Your Honor.

THE COURT: Who's -- who's preparing for today?

MR. MARKS: I'll prepare, Your Honor.

THE COURT: If you'll prepare and submit to Mr. Marks for review.

MR. MARKS: I'd like to prepare on the stay so I can get that done quickly.

THE COURT: Do you want to submit separate orders? One on the fees and costs and one on the stay? That's fine.

MR. MARKS: Very good.

THE COURT: You each prepare and submit to the other party for review --

MR. SMITH: Very good.

THE COURT: -- and signature.

MR. SMITH: Thank you, Your Honor.

THE COURT: All right. Thank you.

MR. SMITH: Did you find guidance --

(PROCEEDINGS CONCLUDED AT 10:11:03)

* * * * * *

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

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CLERK OF THE COURT

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DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

/

NOTICE OF ENTRY OF ORDER

TO: GABRIELLE CIOFFI-KOGOD, Plaintiff;

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

PLEASE TAKE NOTICE that an Order was entered in the above-entitled action on the 24th day of October, 2016, a copy of which is attached hereto.

DATED this 24 day of October, 2016.

LAW OFFICE OF DANIEL MARKS

DANIEL MARKS, ESQ.
Nevada Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada Bar No. 12659
610 South Ninth Street
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Attorneys for Defendant

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 24th day of October, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted a true and correct copy of the above and foregoing **NOTICE OF ENTRY OF ORDER** by way of Notice of Electronic Filing provided by the court mandated E-file & Serve system to the following:

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

An employee of the
LAW OFFICE OF DANIEL MARKS

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CLERK OF THE COURT

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DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

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

ORDER

This matter having come on for hearing on the 18th day of October, 2016, at the hour of 8:30 a.m. on Defendant's Motion to Stay Enforcement of Decree of Divorce and for Other Related Relief; and Plaintiff's Countermotion for Attorney's Fees; 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:

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

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RECEIVED
OCT 24 2016
FAMILY COURT
DEPARTMENT Q

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

DATED this _____ day of October, 2016.

OCT 24 2016

DISTRICT COURT JUDGE

Respectfully submitted:

LAW OFFICE OF DANIEL MARKS

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

Approved as to form and content:

RADFORD SMITH, CHARTERED

RADFORD J. SMITH, ESQ.
Nevada State Bar No. 002791
GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 11878
2470 St. Rose Parkway, Ste. 206
Henderson, Nevada 89074
Attorneys for Plaintiff

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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

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

Date of Hearing:
Time of Hearing:

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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 5th 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

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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

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

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

RECEIVED
FAMILY COURT
DEPARTMENT Q

ORDER FROM OCTOBER 18, 2016 HEARING

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.

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

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

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

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

DEC 05 2016

DATED this _____ day of December, 2016.

DISTRICT COURT JUDGE

Respectfully submitted:

LAW OFFICE OF DANIEL MARKS

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

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12/13/2016 10:14:25 AM

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,

vs.

DENNIS KOGOD,

Defendant.

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

/

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 5th 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

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 **NOTICE OF APPEAL** 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

EXHIBIT 1

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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

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

Date of Hearing:
Time of Hearing:

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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 5th 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

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12/05/2016 03:00:18 PM

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,

vs.

DENNIS KOGOD,

Defendant.

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

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

RECEIVED
FAMILY COURT
DEPARTMENT Q

ORDER FROM OCTOBER 18, 2016 HEARING

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.

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

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

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

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

DEC 05 2016

DATED this _____ day of December, 2016.

DISTRICT COURT JUDGE

Respectfully submitted:

LAW OFFICE OF DANIEL MARKS

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

Electronically Filed
12/13/2016 10:15:10 AM

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

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

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

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

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

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

Counsel for Appellant was retained.

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

Counsel for Appellant is retained.

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

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

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

Complaint date: December 13, 2013

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

This is a divorce action tried by the court. Appellant previously appealed the Findings of Fact, Conclusions of Law and Decree of Divorce, on August 23, 2016, in which Plaintiff was awarded an unequal division of community property and was awarded spousal support even though the court found no need. 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.

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

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.

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.

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

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

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

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

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CLERK OF THE COURT

NOAS
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, NV 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
Attorneys 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

NOTICE OF CROSS-APPEAL

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

Dated this 23rd day of December, 2016

RADFORD J. SMITH, CHARTERED

Garima Varshney

RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith, Chartered and that on the 23rd 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 NOTICE OF CROSS-APPEAL 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

EXHIBIT "1"

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12/05/2016 04:59:39 PM

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,

vs.

DENNIS KOGOD,

Defendant.

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

Date of Hearing:
Time of Hearing:

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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 5th 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

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12/05/2016 03:00:18 PM

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,

vs.

DENNIS KOGOD,

Defendant.

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

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

RECEIVED
FAMILY COURT
DEPARTMENT Q

ORDER FROM OCTOBER 18, 2016 HEARING

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.

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

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

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

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

DEC 0 5 2016

DATED this _____ day of December, 2016.

DISTRICT COURT JUDGE

Respectfully submitted:

LAW OFFICE OF DANIEL MARKS

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

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12/23/2016 02:04:04 PM

CLERK OF THE COURT

ASTA
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, NV 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
Attorneys 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

CASE CROSS-APPEAL STATEMENT

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

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

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

4. All parties involved in the appeal: GABRIELLE CIOFFI-KOGOD, Plaintiff, and DENNIS KOGOD, Defendant

5. The name, law firm, address, and telephone number of all counsel on appeal and identify the party or parties whom they represent:

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

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
Telephone: (702) 386-0536
Attorneys for Defendant

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

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

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

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

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

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

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

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

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

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

DATED this 23rd December, 2016.

RADFORD J. SMITH, CHARTERED

Garima Varshney

RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway – Ste. 206
Henderson, Nevada 89074
T: (702) 990-6448
F: (702) 990-6456
Email: rsmith@radfordsmith.com
Attorneys for Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith, Chartered and that on the 23rd 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

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
(702) 386-0536; FAX (702) 386-6812
Attorneys for Appellant

IN THE SUPREME COURT OF THE STATE OF NEVADA

DENNIS KOGOD, Case No. 71147

Appellant,

vs.

GABRIELLE CIOFFI-KOGOD,

Respondent.
_____/

APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT

APPELLANT'S APPENDIX
Volume 46

Docket 71147 Document 2017-11547

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
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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

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CLERK OF THE COURT

SUPP
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
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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

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

COMES NOW, Plaintiff GABRIELLE CIOFFI – KOGOD ("Gabrielle"), by and through her attorney, Radford J. Smith, Esq. and Kimberly A. Medina, Esq. of the law firm of RADFORD J. SMITH, CHARTERED, and hereby submits the following document in support of Plaintiff's Motion for Attorney's Fees and Costs.

. . .

. . .

. . .

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Exhibit "3" – Denise L. Gentile, Chartered, Retainer Agreement, dated September 26, 2013.

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

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

Dated this 21st day of September, 2016.

RADFORD J. SMITH, CHARTERED

R. Medina #14085 FOR

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

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 am "readily familiar" with firm's practice of collection and processing correspondence for mailing. Under the Firm's practice, mail is to be deposited with the U.S. Postal Service on the same day as stated below, with postage thereon fully prepaid.

I served the foregoing document described as "SUPPLEMENT TO PLAINTIFF'S MOTION FOR ATTORNEY'S FEES AND COSTS " on this 21st day of September, 2016, to all interested parties by way of the Eighth Judicial District Court's electronic filing system and as follows:

Dan Marks, Esq.
Law Office of Daniel Marks
610 South Ninth Street
Las Vegas NV 89101

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 608-6868
FAX 608-6878

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

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 its 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.

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 his 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

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

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

Invoice No. 732

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

Fees

Date	Timekeeper	Description	Hours	Amount	
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; Reurn 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

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 Injuction 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

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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	

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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 Dennise 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	
3/3/2014	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 respouse 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	Telephoue 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

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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 andEx 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

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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	

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12/16/2014	DLG	Email to Gab Kogod about our meeting and her response 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 Dennise 12/16-12/19/13 (.2) Email from Gabrielle regarding her email exchange from Dennise (.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	9.10	$3,640.00

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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 informatiion 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 an d 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

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

Email to Gabrielle regarding an extenstion 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)

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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

Date	Description	Amount	Check No.
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	

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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
		Total Costs	**$333.47**

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)
TOTAL AMOUNT DUE:	**$3,098.47**

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 upn 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

TRUST ACTIVITY RECAP

Date	Description	Deposit	Withdrawal	Balance
				$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

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Credit Card Payment Form

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		

METHODS OF PAYMENT:

- ☐ MASTERCARD
- ☐ VISA
- ☐ AMERICAN EXPRESS

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

TELEPHONE
(310) 550-7477

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 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

KOGGA

SUMMARY OF ACCOUNT

TOTAL BALANCE DUE	$ -6,187.19

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

TELEPHONE
(310) 550-7477

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

Date	Atty	Description	Hours	Amount
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

Date	Atty	Description	Hours	Amount
		RE SERVICE OF PROCESS; TELEPHONE CALL WITH CO-COUNSEL; ARRANGED TO HAVE SUBPOENA SERVED BY MAIL		
		Total for Shauna Levine	2.75	618.75

STAFF SUBTOTALS

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
TOTAL		$ 3,812.81
TOTAL CURRENT CHARGES		$ 3,812.81

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$-10,000.00
TOTAL CURRENT CHARGES	3,812.81
PAYMENTS AND CREDITS	0.00
You have a credit of:	$ -6,187.19

Your Account is Paid in Full - Thank You

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

TELEPHONE
(310) 550-7427

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.

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BEVERLY HILLS, CALIFORNIA 90210-4492

TELEPHONE
(310) 550-7477

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(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 90210-4492
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

Date	Atty	Description	Hours	Amount
Frisco Fayer				
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 Fayer	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

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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
MISC. COST CHARGES PER CONTRACT - 5%		185.31
TOTAL		$ 3,891.56
TOTAL CURRENT CHARGES		$ 3,891.56

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

Your Account is Paid in Full - Thank You

JAFFE AND CLEMENS
LAWYERS
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(310) 560-7477
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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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BEVERLY HILLS, CALIFORNIA 90210-4492

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(310) 550-7477

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

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

Statement of Account for Services Rendered Through July 31, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

Date	Atty	Description	Hours	Amount
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
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Date	Atty	Description	Hours	Amount
		REVISED CHART; MET WITH TE; EMAIL CORRESPONDENCE WITH GARIMA		
07/13/15	SL	EMAILS WITH GARIMA RE PAT MURPHY DEPOSITION; MET WITH ET	0.50	112.50
07/14/15	SL	TELEPHONE CALL TO GARIMA RE DEPOSITIONS; MET WITH TE	0.75	168.75
07/15/15	SL	MET WITH TE AND REVIEWED SUBPOENA BEING SENT OUT; EMAIL TO GARIMA RE DAVITA SUBPOENA	0.50	112.50
07/20/15	SL	TELEPHONE CALL WITH MITCHELL KOGOD AND EMAIL TO GARIMA	0.25	56.25
07/23/15	SL	EMAIL CORRESPONDENCE WITH GARIMA; MET WITH TE	0.75	168.75
07/24/15	SL	SEARCHED LA COUNTY SITE FOR DENNIS KOGOD CASE; E-MAILED RESULTS TO GARIMA; FILED AND SUBFILED DOCUMENTS	0.75	168.75
07/27/15	SL	MESSAGE FROM DAVITA ATTORNEY RE SUBPOENA; RETURNED CALL (LEFT MESSAGE); LEFT AN ADDITIONAL MESSAGE;	0.25	56.25
		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
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(310) 271-8313

TOTAL CURRENT CHARGES	$ 3,012.19

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ -2,295.63
TOTAL CURRENT CHARGES	3,012.19
PAYMENTS AND CREDITS	0.00
BALANCE DUE	**$ 716.56**

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

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(310) 550-7477

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(310) 271-8513

Jaffe and Clemens
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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.

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BEVERLY HILLS, CALIFORNIA 90210-4492

TELEPHONE
(310) 550-7477

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(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

Date	Atty	Description	Hours	Amount
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	0.50	450.00
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
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BEVERLY HILLS, CALIFORNIA 90210-4492
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(310) 271-8313

Date	Atty	Description	Hours	Amount
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	5.25	1,181.25

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%		81.56
TOTAL		$ 1,712.81
TOTAL CURRENT CHARGES		$ 1,712.81

PAYMENTS AND CREDITS

08/21/15	Payment Received - Thank You	716.56
	TOTAL PAYMENTS AND CREDITS	$ 716.56

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ 716.56
TOTAL CURRENT CHARGES	1,712.81
PAYMENTS AND CREDITS	716.56
BALANCE DUE	**$ 1,712.81**

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: _____

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

JAFFE AND CLEMENS
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BEVERLY HILLS, CALIFORNIA 90210-4492

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FACSIMILE
(310) 271-5313

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

JAFFE AND CLEMENS
LAWYERS
TELEPHONE
(310) 550-7477
433 NORTH CAMDEN DRIVE, SUITE 1000
BEVERLY HILLS, CALIFORNIA 90210-4492
FACSIMILE
(310) 271-8313

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

Date	Atty	Description	Hours	Amount
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	4.50	4,050.00
Alysia S. Evans				
09/11/15	ASE	LEGAL RESEARCH RE NON-MARITAL SUPPORT	0.25	93.75
		Total for Alysia S. Evans	0.25	93.75
Colin Doty, Paralegal				
09/04/15	CD	ASSIST S.J.L. WITH TRANSMITTAL OF DOCUMENTS (NO CHARGE)	0.25	0.00
		Total for Colin Doty, Paralegal	0.25	0.00

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(310) 271-8313

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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433 NORTH CAMDEN DRIVE, SUITE 1000
BEVERLY HILLS, CALIFORNIA 90210-4492
FACSIMILE (310) 271-8313

Date	Atty	Description	Hours	Amount
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	20.75	4,668.75

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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(310) 271-8313

MISC. COST CHARGES PER CONTRACT - 5%	525.63
TOTAL	$ 11,038.13
TOTAL CURRENT CHARGES	$ 11,038.13

PAYMENTS AND CREDITS

09/11/15	Payment Received - Thank You	1,712.81
	TOTAL PAYMENTS AND CREDITS	$ 1,712.81

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ 1,712.81
TOTAL CURRENT CHARGES	11,038.13
PAYMENTS AND CREDITS	1,712.81
BALANCE DUE	$ 11,038.13

JAFFE AND CLEMENS
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TELEPHONE
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(310) 271-8313

October 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	$ 1,296.25

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

October 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 October 31, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

Date	Atty	Description	Hours	Amount
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	0.75	675.00
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	0.25	56.25
		Total for Shauna Levine	2.00	450.00

JAFFE AND CLEMENS
LAWYERS
TELEPHONE (310) 550-7477
433 NORTH CAMDEN DRIVE, SUITE 1000
BEVERLY HILLS, CALIFORNIA 90210-4492
FACSIMILE (310) 271-8313

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
MISC. COST CHARGES PER CONTRACT - 5%		56.25
TOTAL		$ 1,181.25

COSTS ADVANCED

10/21/15	VERTIEXT LEGAL SOLUTIONS	115.00
	TOTAL COSTS ADVANCED	$ 115.00

TOTAL CURRENT CHARGES	$ 1,296.25

PAYMENTS AND CREDITS

10/23/15	Payment Received - Thank You	11,038.13
	TOTAL PAYMENTS AND CREDITS	$ 11,038.13

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ 11,038.13
TOTAL CURRENT CHARGES	1,296.25
PAYMENTS AND CREDITS	11,038.13
BALANCE DUE	$ 1,296.25

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

TELEPHONE
(310) 550-7477

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 90210-4492
FACSIMILE
(310) 271-8313

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	$ 234.13

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

TELEPHONE
(310) 550-7477

FACSIMILE
(310) 271-8313

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

Date	Atty	Description	Hours	Amount
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
TOTAL		$ 118.13

COSTS ADVANCED

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

JAFFE AND CLEMENS
LAWYERS
TELEPHONE
(310) 550-7477
433 NORTH CAMDEN DRIVE, SUITE 1000
BEVERLY HILLS, CALIFORNIA 90210-4492
FACSIMILE
(310) 271-8313

PAYMENTS AND CREDITS

11/30/15	Payment Received - Thank You	1,296.25
	TOTAL PAYMENTS AND CREDITS	$ 1,296.25

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ 1,296.25
TOTAL CURRENT CHARGES	234.13
PAYMENTS AND CREDITS	1,296.25
BALANCE DUE	**$ 234.13**

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

TELEPHONE
(310) 550-7477

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

TELEPHONE
(310) 550-7477

FACSIMILE
(310) 271-8313

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

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

TELEPHONE
(310) 550-7477

FACSIMILE
(310) 271-8313

December 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 December 31, 2015

RE: Dissolution - Limited Representation

ATTORNEY FEES

Date	Atty	Description	Hours	Amount
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

JAFFE AND CLEMENS
LAWYERS
TELEPHONE
(310) 550-7477
433 NORTH CAMDEN DRIVE, SUITE 1000
BEVERLY HILLS, CALIFORNIA 90210-4492
FACSIMILE
(310) 271-8313

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	Shauna Levine	0.75 hr @ 225.00	$	168.75

Total Professional Services	2.75	$ 1,866.25
MISC. COST CHARGES PER CONTRACT - 5%		93.31
TOTAL		$ 1,959.56

TOTAL CURRENT CHARGES $ 1,959.56

PAYMENTS AND CREDITS

12/18/15	Payment Received - Thank You	234.13
	TOTAL PAYMENTS AND CREDITS	$ 234.13

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ 234.13
TOTAL CURRENT CHARGES	1,959.56
PAYMENTS AND CREDITS	234.13
BALANCE DUE	**$ 1,959.56**

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

TELEPHONE
(310) 550-7477

FACSIMILE
(310) 271-6313

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
433 NORTH CAMDEN DRIVE, SUITE 1060
BEVERLY HILLS, CALIFORNIA 90210-4492

TELEPHONE
(310) 550-7477

FACSIMILE
(310) 271-6313

January 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	$ 5,752.69

JAFFE AND CLEMENS
LAWYERS
TELEPHONE
(310) 550-7477
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

Date	Atty	Description	Hours	Amount
Bruce A. Clemens				
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	0.75	675.00
David M. Luboff				
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	6.75	4,691.25
Shauna Levine				
01/04/16	SL	RECEIVED AND RESPONDED TO GARIMA'S EMAIL RE ERRATA SHEET	0.50	112.50
		Total for Shauna Levine	0.50	112.50

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

TELEPHONE
(310) 550-7477

FACSIMILE
(310) 271-8313

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
MISC. COST CHARGES PER CONTRACT - 5%		273.94
TOTAL		$ 5,752.69
TOTAL CURRENT CHARGES		$ 5,752.69

PAYMENTS AND CREDITS

01/21/16	Payment Received - Thank You	1,959.56
	TOTAL PAYMENTS AND CREDITS	$ 1,959.56

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ 1,959.56
TOTAL CURRENT CHARGES	5,752.69
PAYMENTS AND CREDITS	1,959.56
BALANCE DUE	**$ 5,752.69**

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

TELEPHONE
(310) 550-7477

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

Date	Atty	Description	Hours	Amount
David M. Luboff				
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	0.00
BALANCE DUE	**$ 5,935.13**

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

TELEPHONE
(310) 550-7477

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

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**

JAFFE AND CLEMENS
LAWYERS
433 NORTH CAMDEN DRIVE, SUITE 1000
BEVERLY HILLS, CALIFORNIA 90210-4402

TELEPHONE
(310) 550-7477

FACSIMILE
(310) 271-9313

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

TELEPHONE
(310) 550-7477

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	$ 5,987.78

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 Annual Percentage Rate: 10.00 percent Days in Billing Cycle: 34	$ 52.65
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

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

TELEPHONE
(310) 550-7477

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

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

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

TELEPHONE
(310) 550-7477

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	5,935.13
	TOTAL PAYMENTS AND CREDITS	$ 5,987.78

SUMMARY OF ACCOUNT

PREVIOUS BALANCE	$ 5,987.78
TOTAL CURRENT CHARGES	0.00
PAYMENTS AND CREDITS	5,987.78
BALANCE DUE	**$ 0.00**

Your Account is Paid in Full - Thank You

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

TELEPHONE
(310) 550-7477

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**

Electronically Filed
09/21/2016 04:35:02 PM

CLERK OF THE COURT

ASTA
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
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

CASE CROSS-APPEAL STATEMENT

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

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

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

4. All parties involved in the appeal: GABRIELLE CIOFFI-KOGOD, Plaintiff, and DENNIS KOGOD, Defendant

5. The name, law firm, address, and telephone number of all counsel on appeal and identify the party or parties whom they represent:

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

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
Telephone: (702) 386-0536
Attorneys for Defendant

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

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

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

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

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

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

(i) Cross-Appellant appeals the Trial Court's Findings of Fact, Conclusions of Law, and Decree of Divorce filed August 22, 2016.

11. Whether the case has previously been the subject of an appeal to or original writ proceeding in the Supreme Court and, if so, the caption and the Supreme Court docket number of the prior proceedings: No.

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

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

DATED this 21st of September, 2016.

RADFORD J. SMITH, CHARTERED

RADFORD J. SMITH, ESQ.
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Attorneys for Plaintiff

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
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Attorney for Defendant

An employee of Radford J. Smith, Chartered

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CLERK OF THE COURT

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RADFORD J. SMITH, CHARTERED
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DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD,

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

AMENDED NOTICE OF CROSS-APPEAL

NOTICE is hereby given that Plaintiff, GABRIELLE CIOFFI-KOGOD, hereby cross-appeals to the Supreme Court of the State of Nevada for District Court Findings of Fact, Conclusions of Law and Order filed on August 22, 2014, a copy of which is attached as **Exhibit "1"** hereto.

Dated this 23rd day of September, 2016

RADFORD J. SMITH, CHARTERED

K. Medina #14085 FOR

RADFORD J. SMITH, ESQ.
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith, Chartered and that on the 23rd 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 AMENDED NOTICE OF CROSS-APPEAL by way of Notice of Electronic Filing provided by the court mandated E-file & Serve system to the following

Daniel Marks, Esq.
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EXHIBIT "1"

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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

NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW AND DECREE OF DIVORCE

TO: ALL PARTIES AND/OR THEIR ATTORNEYS

Please take notice that a Findings of Fact, Conclusions of Law and Decree of Divorce has been entered in the above-entitled matter, a copy of which is attached hereto. I hereby certify that on the above file stamped date, I caused a copy of this Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce to be:

☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the Clerk's Office of, the following attorneys:

Radford Smith, Esq.

Daniel Marks, Esq.

/s/ Kimberly Weiss
Kimberly Weiss
Judicial Executive Assistant
Department Q

RYCE C. DUCKWORTH
DISTRICT JUDGE
FAMILY DIVISION, DEPT. Q
LAS VEGAS, NEVADA 89101

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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,[1] and May 4,

[1]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,

Non-Trial Dispositions:
☐ Other
☐ Dismissed - Want of Prosecution
☐ Involuntary (Statutory) Dismissal
☐ Default Judgment
☐ Transferred

Settled/Withdrawn:
☐ Without Judicial Conf/Hrg
☐ With Judicial Conf/Hrg
☐ By ADR

Trial Dispositions:
☐ Disposed After Trial Start
☐ Judgment Reached by Trial

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2016.[2] An additional hearing was held on July 13, 2016, on Gabrielle's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs (Jun. 21, 2016). At the Court's direction, closing arguments were submitted in writing. This Court has reviewed and considered Defendant's Closing Brief (Aug. 1, 2016) (hereinafter referred to as "Dennis' Brief") and Plaintiff's Closing Brief (Aug. 1, 2016) (hereinafter referred to as "Gabrielle's Brief"). This Court's Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter referred to as "Decree") follow.

In evaluating the issues raised in the parties' pleadings, this Court had the opportunity to listen to and review the testimony of several witnesses and review extensive documentary evidence admitted into the record.[3] The witnesses included Dennis, Gabrielle, Jennifer A. Allen, CPA, CFE, Richard M. Teichner, CPA, ABV, CVA, MAFF, CFF, Cr.FA, FCPA, CGMA, CDFA, Joseph L. Leauanae, CPA, CITP, CFF, CFE, ABV, ASA, Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has

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2016 trial date.) Although both parties requested additional time, this Court found that the parties spent time during the trial in their respective examinations that was not helpful or that was superfluous to the essential facts needed to resolve the issues before the Court.

[2]The May 4, 2016 evidentiary proceedings focused on the testimony of each party's respective real estate expert appraisers who offered testimony regarding the property located at 9716 Oak Pass Road, Beverly Hills, California.

[3]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.

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read and considered the deposition transcripts of Eugene Cioffi (Exhibit SSSS), and Stephanie Cioffi (Exhibit TTTT), as well as excerpts of the deposition transcripts of Nadyane Khapsalis Kogod (Exhibit 125),[4] Patricia Murphy (Exhibit 126), Mitchell Kogod (Exhibit 127), Marsha Kogod (Exhibit 128), Sheldon Kogod (Exhibit 129), Dana Kogod (Exhibit 130), and Jennifer Crute Steiner (Exhibit 131).[5] During trial, this Court had the opportunity to observe issues pertaining to the credibility and demeanor of each witness who testified in Court.

The issues before this Court include: (1) the division of assets and debts; (2) alimony to be paid by Dennis to Gabrielle; and (3) attorney's fees.[6] The division of

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[4]Given her native tongue is Russian, Ms. Khapsalis Kogod was offered a Russian 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.

[5]The parties initially expressed their intention to read the deposition transcripts into the record. As the trier of fact, this Court is capable of reading deposition transcripts. (The reading of the deposition transcript by a third party would offer nothing to this Court with respect to the demeanor of the witness. This Court is able to perform the same reading.) Thus, this Court directed that those portions of the deposition transcripts upon which each party intended to rely be marked and introduced as exhibits. To preserve each party's right to object to specific deposition testimony, this Court established a protocol that allowed the parties to 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.

[6]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

assets and debts includes Gabrielle's request for an unequal division of assets based on Dennis' alleged waste and/or dissipation of community assets.

I. BACKGROUND FACTS[7]

A. DENNIS AND GABRIELLE: PRE-NEVADA — *relative "marital bliss"*

Gabrielle and Dennis met in New York in 1990.[8] Prior to the parties meeting, Dennis had graduated from the University of Florida in 1981 with a baccalaureate degree in business administration. In approximately 1987, Dennis began working for Pilling selling surgical instruments. By 1989, he had been promoted to a regional sales manager position. Meanwhile, Gabrielle had established a successful background in sales and clinical nursing prior to the parties' marriage. Gabrielle obtained a Masters of Public Health and is a registered nurse and legal nurse consultant. *See* Exhibit 1. Gabrielle attained these credentials prior to meeting Dennis.

At the time they met, Dennis had no appreciable property. Gabrielle interviewed with Dennis for a position with Pilling. She was hired as a salesperson at Pilling shortly thereafter and the parties became romantically involved. Prior to their marriage, Dennis was transferred by Pilling to Florida. Gabrielle agreed to move to

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pertaining to statutory claims for attorneys' fees. Nevertheless, although not ordered herein, this Court is persuaded that Gabrielle *should be* reimbursed the forensic accounting costs associated with her retention of Anthem Forensics for the work that Dennis had promised and was legally obligated to perform (as discussed throughout this Decree). NRS 18.005(5). *See Frazier v. Drake*, 131 Adv. Op. 64, 357 P.3d 365 (2015).

[7]The foregoing is a summary of the pertinent background facts based on the record before this Court.

[8]Although Dennis and Gabrielle both testified that they met in 1990, Gabrielle's Brief states that the parties met in 1989.

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Florida to join Dennis. Gabrielle and Dennis ultimately married on July 20, 1991 at the U.N. in New York City.

In November 1991, Gabrielle and Dennis moved from Florida to Pennsylvania as a result of Dennis' promotion to National Sales Director for Pilling. The parties purchased a home in Pennsylvania, with the down payment coming from Gabrielle's 401(k). While in Pennsylvania, Gabrielle obtained employment with Osteopathic as a nurse recruiter and then worked as a clinical nurse manager. Dennis then became Vice President of Sales (and later Vice President of Sales and Marketing) at Pilling. As a result of this promotion, the parties moved to North Carolina. Dennis received no specialized training as a result of this promotion. On "aggregate," Dennis continued to travel between two to three days per week as a result of his employment responsibilities.[9] Gabrielle's job changed again when the parties moved to North Carolina, where she started her career at Kaiser. She then interviewed and was accepted at the North Carolina Board of Nursing.

In approximately 1992, Teleflex acquired the assets of Pilling and then Teleflex acquired Weck from Bristol-Myers, Squibb. In late 1995 or early 1996, Dennis became Vice President of Corporate Accounts and International for Teleflex. At that time, he no longer focused on sales. In this position, Dennis' travel would take him to

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[9] *In general*, Dennis testified that he traveled an average of two to three days per week for the various companies he worked for during the marriage. As discussed below, however, his 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.

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international locations which would require him to be gone a week to two weeks at a time. Once again, Dennis did not receive any specialized type of training for this position. The parties contemplated purchasing a home in New Hampshire and they even paid a deposit on a home. However, Dennis received an opportunity to pursue a more lucrative position with Gambro. Therefore, in July 2000, the parties jointly chose to follow Dennis' career opportunity with Gambro.

Gambro was a Swedish company, with its U.S. presence on the medical "service" side (unlike the medical "product" side with Teleflex) located in Lakewood, Colorado. Gambro's regional office was located in Elisa Viejo, California. The parties moved to California, where they purchased a home in Coto de Caza in Rancho Santa Margarita (and later purchased a second home in Coto de Caza). Dennis was hired at Gambro as President of the West Division, which was a newly created position. Dennis' training consisted of a week-long training at the company offices.

The parties' marital relationship during this period of time (i.e., between the time of marriage and their relocation to California) appeared to be relatively harmonious. Notwithstanding the amount of travel Dennis' career pursuits required, the parties routinely and regularly enjoyed holidays and special occasions together. Indeed, throughout the marriage, it was not uncommon or unusual for Dennis to be away from the marital home due to business travel. Such travel was commonplace and routine. In addition to holidays and special occasions, the parties seemed to enjoy the time they spent together. There is nothing in the record to suggest that their marital relationship suffered in any significant respect until after their move to California.

B. DENNIS AND GABRIELLE: NEVADA — *the irretrievable breakdown of their marriage*

The 2003-04 time-frame marked several significant events in Gabrielle and Dennis' marriage, including: (1) advancements in Dennis' career (and a concomitant dramatic ascent in earnings and marital wealth); (2) the purchase of the parties' Lake Las Vegas home (and Gabrielle's permanent relocation thereto); and (3) the beginning of Dennis' relationship with Nadyane Khapsalis Kogod (also known as Nadine Kievsky, Nadya Khapsalis, Nadezhda Khapsalis and Nadya Khapsalis Kievsky) (hereinafter referred to as "Nadya").[10]

(1) Dennis and DaVita

In 2004, Dennis' position at Gambro changed from Division President to the Co-Chief Operating Officer. More travel was required in this position than the division manager position. Dennis' travel typically entailed approximately three days per week (between January 2004 and October 2005). In November 2004, DaVita announced its acquisition of Gambro. Although Dennis entertained other employment opportunities after the acquisition was announced, he remained with DaVita. In this regard, DaVita was intent on having one of the senior team members (i.e., Dennis) stay with the company. Thus, in October 2005, Dennis began working for DaVita, overseeing the western operating group or region (as well as some additional

[10]Nadya's name on her birth certificate is Nadezhda Khapsalis, and her name on her 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.

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responsibilities). Although his duties were similar to his position with Gambro, it was on a larger scale due to the size of the company. Nevertheless, his travel requirements remained similar.

Effective January 1, 2009, Dennis was promoted to Chief Operating Officer at DaVita, which he called a "job of a lifetime."[11] *See* Exhibits 92–98. His duties changed from overseeing the western division of the company to overseeing management of all divisions. Dennis' travel increased as a result of this promotion, including more international travel. (Although international travel had also been a part of his prior employment experience, in late 2010 Dennis began traveling more internationally. Again, Dennis' business travel and the associated physical separation of the parties on a temporary basis was customary throughout the marriage.) Dennis did not receive any specific training as a result of this promotion. Effective January 1, 2015, Dennis became President of Health Care Partners and the CEO of the international division of DaVita (Exhibit 98), which required even greater international travel.

Although the parties' relocations throughout their marriage followed Dennis' career pursuits, the record confirms that both parties were in agreement with each relocation. Specifically, the parties mutually understood and agreed that it was financially advantageous to follow Dennis' career trajectory. Further, the parties believed that, with Gabrielle's background and training in the nursing field, she could

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[11]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.

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obtain employment wherever Dennis' career took them. Moreover, notwithstanding the differences in their formal educational backgrounds, Dennis' career path provided the parties with greater financial prosperity to an extraordinary degree.

During the trial, Dennis testified in detail about his promotions and training at the companies for which he worked. Most of the training appeared to be internal training within each company or "on-the-job" training. Other than short training (including week-long) seminars, Dennis did not receive any formal education or career training during the parties' marriage. Nevertheless, throughout the marriage, Dennis obtained relatively broad-based experience in medical sales and marketing. Further, he acknowledged that his employment experience played a key role in "getting me to DaVita." His ability to remain with DaVita was something he "earned" through hard work and "getting results." The resulting increase in income and wealth associated with Dennis' employment with DaVita was dramatic as reflected in the parties' income tax returns and Dennis' compensation summaries discussed later in this Decree.

(2) The Move to Nevada – *the beginning and the end*[12]

In 2003, the parties purchased their home at 28 Via Mira Monte, Lake Las Vegas, Nevada (hereinafter referred to as the "Lake Las Vegas" home or residence). Dennis suggested to Gabrielle that they move to Las Vegas, and he originally

[12]In a March 26, 2011 email, Dennis lamented to Gabrielle: "The house represents sad 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.

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researched and found the home.[13] Nevertheless, the move to Las Vegas appeared to be a mutually agreed-upon decision. After arriving in Las Vegas in December 2003, Gabrielle began working for Sunrise Medical before moving to Dignity Health (formerly known as Catholic Healthcare West) shortly thereafter. She has remained at Dignity Health working as a certified legal nurse consultant. Exhibit OOO.

According to Dennis, the parties' relationship already had started to deteriorate in 2002, while they lived together in California. After Gabrielle relocated to Las Vegas, Nevada, the parties shared no intimacy. Gabrielle acknowledged that the parties shared no sexual intimacy after 2004. The lack of intimacy, however, did not change how Gabrielle felt about Dennis. Dennis continued to travel to Las Vegas (even after the start of his relationship with Nadya). Further, he continued to stay at the parties' Lake Las Vegas residence until June 2010. Dennis initially would spend weekend time in Las Vegas in what appeared to be varying degrees of frequency and regularity.[14] Until 2010, it was customary for the parties to speak with each other daily (and

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[13]Whether Dennis intended to move to Nevada or actually did reside in Nevada is debatable. The move to Las Vegas appears to coincide generally with the establishment of Dennis' relationship with Nadya (although Dennis maintains that his relationship with Nadya began in November 2004, nearly a year after the purchase of the Lake Las Vegas residence). Gabrielle was at least led to believe that Nevada would be the place of the parties' marital domicile. During the first year after the purchase of the Lake Las Vegas residence, Dennis testified that he spent most weekends and a couple of days per week in Las Vegas. Further, 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.

[14]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).

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oftentimes multiple times each day). Nevertheless, Dennis maintained that the relationship was emotionally and physically distant, devoid of any intimacy, and broken. Between 2004 and 2010, the time spent together during holidays and special occasions became less regular and more infrequent. Yet, Dennis continued to tell Gabrielle that he loved her until approximately August 2013. Dennis explained that he still did (and does) love Gabrielle, but that he did not want to be married to her.

In March 2010, Dennis initiated divorce proceedings with the filing of a Complaint for Divorce (Mar. 10, 2010) in Case No. D-10-426578-D. Gabrielle testified that Dennis told her that he found his attorney's name (James J. Jimmerson, Esq.) in a telephone book. Dennis testified that he did not pursue a divorce at that time because he was afraid Gabrielle would "go to DaVita" (suggesting that she would compromise his employment).[15] In July 2010, Gabrielle received a notice from the Court about the pending divorce action initiated by Dennis.[16] Dennis testified that, when Gabrielle received this notice, she was incredibly emotional. Nevertheless, Dennis admitted that Gabrielle never made a threat regarding his employment and that

. . .

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[15]Notwithstanding the concerns expressed by Dennis about Gabrielle compromising his employment, his messages to her during this time included sensitive information about DaVita, including discussions about whether Dennis would stay with DaVita and information about 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.

[16]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.

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she never "used those words." Expressing feelings of remorse, Dennis declared to Gabrielle by text message:

> I don't know what to say. There are no words to undo what I did. I think I need to take a few days and think long and hard about what I did and what am I [sic] doing because I honestly don't know. . . . I wish I could take this all back, I can't so rather th[a]n complicate things more I need some thinking time. . . . I never meant for this to happen. Never. I have been running from things so long and not dealing with them. I should have come to you to see what you thought about our marriage. Running to a lawyer was stupid. I have no idea what I was thinking about. All I remember was a sick feeling in my stomach after the visit knowing I had betrayed you. I asked for the process to just stop but it fell through the cracks. . . I owe you some answers and I think a little time away from home from work will force me to sit and think long enough and figure out what the hell I'm doing. . . I'm sorry and I do an[d] always will love you Gabrielle. As much as I am capable of loving another person I love you that much and my heart broke over what I did to you. . . I wish this day never happened. It has to be one of the wors[t] days of your life and you do not deserve that at all. You deserve a better life th[a]n I have given you the past 5 years. I won't ask for your forgiveness.

Exhibit 25.

Dennis assured Gabrielle that the divorce action would be dismissed. Although it does not appear that Dennis took any action himself to seek the dismissal of the Complaint for Divorce (Mar. 10, 2010), the Court *sua sponte* dismissed the case by way of Order of Dismissal Without Prejudice (Feb. 18, 2011). Dennis reflected on his lack 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,

. . .

. . .

Dennis told Gabrielle that he had questions about his sexual orientation.[17] Dennis' strategy was to persuade Gabrielle to recognize on her own that their relationship was over, even to the point of engaging in marriage counseling under the false pretense of working on their relationship. Specifically, Dennis testified that:

> I actually used that [counseling] as a way of getting Gabrielle to come to the conclusion on her own that we had a marriage that was broken. I was having a hard time saying the words to her that I wanted a divorce. And I was hoping that through counseling and not returning to the marital 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.

February 24, 2016 Video: 14:33.

Dennis summarized that he pursued counseling for three primary purposes: (1) he believed that counseling would be beneficial for Gabrielle; (2) he desired to have a trained professional help Gabrielle understand that the marriage was irreconcilable, and thus to encourage Gabrielle to make the decision to pursue a divorce;[18] and (3) he wanted to avoid any "scandals" arising at work. Dennis admitted that he deceived Gabrielle for years. Gabrielle at times expressed happiness to see progress in their counseling, unaware that the counseling was a complete rouse. Dennis made promises

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[17]Dennis also fabricated a story about being admitted into a residential treatment center. 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.

[18]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.

in email communications to return home. Exhibit 19: BS 12529, 12534. At one point, he told her: "I'm not stalling hoping I force you into asking for a divorce. I'm certain of that." At trial, however, he admitted the contrary – that he indeed desired to convince her to pursue a divorce all along.

There were occasions when Gabrielle also made statements in emails to Dennis that suggest that she also perceived that the marriage was failing, such as: "you're living a separate life," and "I don't know who you are." Exhibit 23: BS12151; 12174. Indeed, there were several examples of terse email and text exchanges between the parties dating back to 2010, many of which emanated from Gabrielle.[19] *See e.g.*, Exhibit 18.

In summary, it appears uncontroverted that, after 2010, the parties did not share any holidays or special occasions together. Further, after filing the prior Complaint for Divorce (Mar. 10, 2010), Dennis did not physically do anything to get back together

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[19]That Gabrielle felt and expressed frustration and hopelessness about their relationship is exemplified by 2011 communications when she declared:

> Are you trying to get me to the point where I throw my hands up and walk away? Only you know that for sure – I can only tell you how it feels. But as I've said before, I think we're worth more than that – I'm worth more than that.
>
> * * * *
>
> [I]t's hard for me to imagine you can be such a high power decision maker, and 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. 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).

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with Gabrielle and their relationship was devoid of any physical intimacy. Moreover, communications were almost exclusively limited to email and text messages after that time. The record demonstrates that Dennis perceived that the relationship was broken much earlier than 2010. However, Gabrielle did not share that same perception. Up until that time, the parties continued to share time together and affectionately communicated with each other on a regular and routine basis. Nevertheless, the record supports a finding that the irretrievable breakdown of the parties' marriage began with Dennis' affair with Nadya in 2004 and continued through the initiation and pendency of these proceedings. Indeed, the maintenance of a secret affair in this case is fundamentally irreconcilable with a harmonious marital relationship.

Dennis offered that there was no financial benefit overall to him to remain married. Following the purchase of the Lake Las Vegas residence in 2003, their relationship became more geographically and emotionally distant. At that time, Dennis estimated the parties' net worth to be $750,000. In 2010, he estimated that their net worth had increased to $4,000,000.[20] At the time of the divorce in 2016, the parties' net worth appears to exceed $40,000,000. Dennis referred to this delay as the cost of his inability to have a "tough conversation" with Gabrielle about divorce. Although the

. . .

[20]Considering the stock options he had received at DaVita, the parties' net worth in 2010 appears to be more than $4,000,000. In fact, in a November 23, 2010 email, Dennis 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.

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timing of their incompatibility may be in dispute, it is uncontroverted at this time that the parties are incompatible in marriage and there is no possibility of reconciliation.

(3) Nadya — *Honest Deceit*

During trial, Dennis appeared to candidly discuss his relationship with Nadya, which, in and of itself, is seemingly oxymoronic. Dennis testified that he met Nadya in November 2004. Nadya did not own any assets of material value at the time that they met.[21] By way of a green card, she worked as a hostess at a restaurant. Since at least June 2005, however, Nadya earned no income and did not contribute financially to her personal expenses. Instead, Dennis paid for her food, clothing (shopping at various stores), cars (the first car being a Porsche[22] according to Nadya), a maid, spa services, a nanny (who was paid approximately $400 per week), all household and maintenance expenses, and additional spending money (generally $400 in cash each week and an additional $700 to $800 by check each week). Dennis also paid for Nadya to take college classes (paying approximately $7,000), for an investment in Moe LLC ("he would trying to help me to get in the business with those people, and it didn't work"), payment of Nadya's dental and medical expenses (including cosmetic

[21]Nadya recalled in her deposition that she had money in savings of approximately $20,000. Deposition 71:5. However, she added that at least a portion of this money was sent to her mother. Deposition 76:13.

[22]According to Nadya, her vehicles included a 2015 Bentley GTC, BMW X5, GL Mercedes SUV, and a Cadillac SRX. Although Dennis testified that he routinely owned 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.

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surgery), money sent to Nadya's family in the Ukraine, and all travel expenses.[23] Initially, Nadya used a credit card in Dennis' name to pay her expenses. Dennis later gave Nadya her own credit and debit cards to use for her expenses.[24] When Nadya and Dennis were together, however, Dennis would pay all expenses on his cards. In short, Nadya relied *entirely* on Dennis for her *entire* support.[25] According to Nadya, Dennis promised to take care of her for the rest of her life.[26] Deposition: 145:15–22.

At the beginning of his relationship with Nadya, Dennis testified that he did not disclose to Nadya that he was married. In fact, Dennis and Nadya traveled to Cancun, Mexico, where they participated in a "civil ceremony" on June 3, 2005 on the beach

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[22]Nadya enjoyed trips to Las Vegas, San Francisco, New York, Arizona, Paris, Amsterdam, Spain, Portugal, Laguna Beach, Palm Springs, Newport Beach and San Diego. In addition to paying all travel expenses, Dennis would give Nadya "like $1,000 for shopping." Deposition: 167:5.

[24]With the exception of one occasion when Nadya gave her credit card to the nanny to purchase groceries, Nadya testified that all charges on her credit card were her charges. Deposition: 130:3–15.

[25]Nadya testified that she stopped filing income tax returns "when Dennis start completely take care of me, so I stopped because he was taking care of us." Deposition: 33:7–9.

[26]As Dennis' income began to skyrocket, he opened an investment account at UBS. 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 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.

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that at least appeared to have marriage overtones.[27] Although he could not recall when, Dennis maintained that at some point in time he told Nadya that he was married. Nadya testified that Dennis "confessed" to her that he was married to Gabrielle approximately "a month after we [Dennis and Nadya] get married." Deposition: 14:20–15:18.

In approximately June 2005, Dennis moved Nadya into the 1809 Overland Avenue condominium that he owned. In so doing, he acknowledged that he misrepresented to Gabrielle that a colleague at DaVita owned the property, and that he was living with the son of the property owner. During his testimony, Dennis apologized for his deceit.[28] He concealed his relationship out of concern that someone at DaVita would find out about it. Notwithstanding these alleged concerns, Dennis continued to have his assistant at DaVita (Pat Murphy), book travel for Nadya and Dennis. In June 2013, Dennis purchased the residence and real property located at 9716 Oak Pass Road, Beverly Hills, California (hereinafter referred to as the "Oak Pass property") for Nadya and his children.

. . .

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[27]Dennis was adamant that the ceremony was not a "legal" marriage because he and Nadya had not procured an appropriate license or submitted to the procedures required for a 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."

[28]Dennis similarly started a narrative with Gabrielle about his subsequent purchase of 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.

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Unbeknownst to Gabrielle at the time, Dennis fathered twin daughters (Denise and Nika) with Nadya. His twin daughters were born on December 28, 2007.[29] The conception and resulting birth of Dennis' children was no accident. Dennis and Nadya were intent on having children even to the point of pursuing *in vitro* fertilization. The cost of *in vitro* fertilization was $13,000 per procedure. Dennis initially testified that he could not recall how many procedures he and Nadya pursued, but he later testified that he believed it was two occasions. Dennis was present for the birth of his and Nadya's twin daughters, after which he traveled to Brooklyn, New York, to celebrate the holidays with Gabrielle. Dennis concealed the birth of his children from both Gabrielle and his co-workers at DaVita. In fact, because his co-workers knew that he and Gabrielle did not have minor children together, Dennis told his co-workers that his twin daughters were actually grandchildren that he had adopted.

Dennis also paid for himself and Nadya to participate in counseling to work on issues in their relationship. They separated in approximately January or February 2015. Nadya and his children continue to reside in the Oak Pass property. Nadya attributed their separation to Dennis' affair with another woman, Jennifer Crute

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[29]The parties dispute when Gabrielle had actual knowledge of the existence of Dennis' twin daughters. As discussed later in this Decree, Gabrielle claimed that she learned of Dennis' children at the Case Management Conference on February 3, 2015. Dennis offered that Gabrielle knew (or at least should have known) in 2014. In support of his claim, Dennis cited a September 2014 email from Gabrielle's former counsel referencing a 2013 DaVita awards 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.

Steiner ("Jennifer"). "I was trying to save family and try to accept that fact, but sorry I didn't grab more money, and so I didn't to go through what Gabriella was going through." Deposition: 57: 5–8. Ironically, Nadya personally met Jennifer when Nadya showed up at a counselor's office where Dennis was engaged in counseling with Jennifer to work on their (Dennis and Jennifer's) relationship.

(4) Jennifer – *the other "other" woman*

During his extra-marital relationship with Nadya, Dennis started an extra-marital relationship with Jennifer. Dennis first met Jennifer when she interviewed with him for a position at DaVita. Their intimate relationship did not begin, however, until September 19, 2014, after Jennifer had left DaVita. As with his alleged concerns regarding any revelation of his relationship with Nadya, Dennis alleged that he worried about the exposure of his relationship with Jennifer in regards to how it might impact his employment. Dennis also testified that Jennifer was concerned about her husband and her children learning of her relationship with Dennis.

Dennis sought to prevent, or at least limit, Jennifer's exposure to a deposition in this matter. He filed his 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 (Jun. 11, 2015). Therein, Dennis represented to the Court that Jennifer threatened to "report her relationship with Dennis to his superiors and seek to have him terminated . . . if she is subpoenaed for deposition." Affidavit of James J. Jimmerson, Esq., ¶ 15. Further, Dennis submitted that "the potential deposition testimony of Jennifer could result in loss of her employment" and "Jennifer's

emotional response during her deposition could present a harm [to] Dennis." *Id.*, ¶ 16. Finally, Dennis alleged that:

> If Jennifer's family, including her husband, were to become aware of this relationship, by way of the service of the Notice of Deposition and Subpoena upon Jennifer, it would have a disastrous effect on her marriage and her minor children. . . . That service of the same could have a catastrophic effect on Dennis' gainful employment, which has provided not only Dennis, but also Gabrielle, with the above-average lifestyle to which they have become accustomed. . . . [S]ervice of the Notice of 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.

Id. ¶¶ 18 – 20. Notwithstanding Dennis' representations[30] to the contrary (in an effort to prevent the deposition from taking place), Jennifer denied ever telling Dennis that a deposition would compromise her employment. Further, Jennifer denied that she expressed any concerns about her husband learning of their relationship. Finally, Jennifer denied that she threatened Dennis' employment with DaVita over the prospect of her deposition being taken. Instead, Jennifer simply expressed to Dennis that she was not interested in having her deposition taken. Thus, Dennis went to work to create a narrative to prevent Jennifer's deposition.[31] Ultimately, Dennis' request to prevent or to limit the deposition was denied, but a protocol was arranged to minimize

[30]Dennis did not personally sign an Affidavit in support of his 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 (Jun. 11, 2015). Instead, the Motion was supported by an Affidavit signed by counsel on his behalf.

[31]Although her testimony was in deposition form, Jennifer's testimony appeared to be 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.

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Jennifer's exposure to any potential embarrassment (which did not appear to be a concern to Jennifer at any level).

Jennifer and Dennis frequently traveled together and, although Dennis did not gift her any money, he paid for the expenses associated with their trips. Their travel included trips on the DaVita jet, a luxury Gabrielle never enjoyed. Jennifer also testified about her understanding that Dennis had a ring made for her (intended as an engagement ring), but that he had not given it to her. Finally, Dennis also paid for Jennifer's legal fees associated with her deposition.

(5) Summary of the Irretrievable Breakdown

Overall, it appears that, beginning in 2003, with Gabrielle tucked away at a relatively safe distance in Nevada, Dennis orchestrated a calculated plan to deceive and emotionally manipulate Gabrielle. As previously noted, it appears that the parties' marriage went through an irretrievable or irreconcilable breakdown beginning in 2004 with the initiation of his secret affair with Nadya. Although Gabrielle may have sincerely believed that their relationship was not broken, Dennis' actions support a finding that their marriage was undergoing an irretrievable breakdown with the maintenance of his affair. As noted previously, Dennis' expenditure of community funds on a girlfriend and children of his affair were irreconcilable with the maintenance of the marital relationship.

II. PROCEDURAL HISTORY

On December 13, 2013, Gabrielle filed her Complaint for Divorce. Nearly one year later, Dennis filed his Answer to Complaint for Divorce and Counterclaim (Nov.

24, 2014), which was followed by Plaintiff's Reply to Counterclaim for Divorce (Dec. 5, 2014). After receiving this case by way of Notice of Department Reassignment (Dec. 19, 2014),[32] this Court issued its Order Setting NRCP 16.2 Case Management Conference (Jan. 2, 2015). The Case Management Conference was scheduled for February 3, 2015, which was the first hearing held in this matter. Including the Case Management Conference, nine hearings were held before this Court *prior* to the commencement of trial.[33] Including the July 13, 2016 hearing, six additional hearings (comprised primarily of evidentiary hearings) have been held.

The hearings leading up to trial are summarized as follows:

(1) Case Management Conference on February 3, 2015:

At the initial Case Management Conference, Dennis[34] offered the following with respect to his approach to the case:

> Dennis fathered two children, twins, during this marriage with another woman and had maintained essentially a separate life that had not been disclosed to Mrs. Kogod until approximately May of last year, give or take. She may have known before, but I'm saying in terms of what we

[32]At the time this matter was filed in 2013, the case was originally assigned to Department C of the Eighth Judicial District Court. The matter was reassigned to Department G by way of a peremptory challenge. A second peremptory challenge led to the assignment of 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.

[33]Hearings ***before this Court*** were held on the following dates: February 3, 2015, March 17, 2015, May 4, 2015, June 1, 2015, July 21, 2015, September 8, 2015, October 14, 2015, November 18, 2015, and February 17, 2016. Additional hearings were held before the Discovery Commissioner.

[34]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).

> understand she knew. There is, therefore, going to be a claim for waste as an issue. . . . ***We're going to take that issue away from her by providing an accounting, an estimate and an offer that will be more than the dollars spent, so that one-half of which will be awarded to Mrs. Kogod to at least 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.[35]

February 3, 2015 Video: 11:05 (emphasis added).

Although Gabrielle acknowledged that she suspected the existence of another family, she responded:

> Mrs. Kogod didn't know about the fathering of two children until about 30 seconds ago. . . .Though she suspected it because there were statements about it and there were things online about it, but that's when she found out or it was confirmed to her. Mr. Kogod never did that.

Id. at 11:09.

Both parties requested that this Court hold monthly status hearings on the case to keep the matter on track. This Court noted that it did not need to "wade" into the issue of when Gabrielle actually learned about Dennis' children. Although Dennis' expenditures on his separate family are an issue from an economic standpoint, this Court did not want the alleged shock of this information to interfere with the ability of the parties to evaluate the "numbers" associated with the division of assets and the issue of alimony.

. . .

. . .

[35]Dennis' proclamation that he was "going to take that issue away from her by providing 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.

(2) Continued Case Management Conference on March 17, 2015

Dennis reiterated that, on the issue of any community waste, he was in the "process of providing a detailed schedule of that and then we're going to make an offer to resolve that and take that issue off the table." March 17, 2015 Video: 11:34.

> Dennis Kogod is certainly, while errant in his behavior, also decent enough to say that ***I'm pleased to make the appropriate recompense to at least financially assuage the insult that he has caused his wife for which he is apologetic and remorseful.***

Id. at 11:47 (emphasis added).

(3) Continued Case Management Conference on May 4, 2015

This Court reviewed the parties' complex litigation plans. Once again, both parties requested periodic hearings to monitor the progress of the case. Trial dates were scheduled, but Gabrielle requested that the trial be continued. This Court invited the involvement of experts at the periodic status hearings for the Court to gain an appreciation of where the parties were at and what issues remained outstanding. This Court noted:

> A lot of this boils down to calculations and numbers. There may be perhaps some disagreements and I have to make the call in terms of a legal and factual determination as to whether or not something is construed as waste . . . To touch on that issue a bit, I know there was some discussion, you know, how you could construe money being spent on children as waste. Sounds like a misnomer. The bottom line for me 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.

May 4, 2015 Video: 9:25.

. . .

Gabrielle identified a forensic accounting expert. Despite Dennis' assurances that he was going to take the lead on determining the amount of monies diverted from the marital community, Dennis had not yet designated an accounting expert. Dennis indicated that he was not certain that an expert would be necessary.

This Court again noted its desire to diffuse the emotion of the case and reiterated that the case becomes essentially a "numbers game." It was clear to the Court that a forensic accounting would be beneficial to the Court. Although the existing law removed consideration of the "merits" of the parties, this Court did have the statutory authority to analyze and consider the money that was diverted from the marital community as part of the division of assets pursuant to NRS 125.150.

(4) Status Hearing on June 1, 2015

Dennis notified the Court that he was selling his yacht for $1,050,000, less the commission. He also stated that he was buying a condominium in California for $3,000,000. He also informed the Court that he was selling the Oak Pass property. This Court again reiterated that money spent on children that were born of his secret affair would be considered waste. At the same time, this Court noted that it did not intend to scrutinize "lifestyle" issues (i.e., comparing the parties' spending practices) and that the Court was not inclined to micro-manage the spending of the parties. This Court offered:

> I just want to be clear that . . . the time we spend at trial should really be confined to any disputes regarding those specific items that the parties do not [agree] constitutes [sic] dissipation or waste or spending money on this other relationship and these other children.

* * * *

> What I envision seeing is ultimately a . . . there are probably going to be certain items that are stipulated to. Mr. Kogod through Mr. Jimmerson has already represented that. That there's going to be an amount that is essentially paid to the Plaintiff to reimburse for amounts spent on children not of this marriage and on the girlfriend.
>
> * * * *
>
> The case law suggests that in doing so you look at when the marriage became irretrievably broken. This is a unique situation where the Plaintiff indicated some degree of surprise in learning about the relationship and even the existence of two children.

June 1, 2015 Video: 11:29, 11:37, and 11:40.

Despite claiming that Gabrielle was on a "fishing expedition," Dennis still had not retained a forensic accounting expert. Although Dennis had not retained an expert, this Court noted that it anticipated he would do so. This Court also anticipated seeing a "narrowed-down list" of expenditures in dispute. For the first time, this Court referenced the ability of either party to make an offer to allow entry of decree of divorce pursuant to NRS 125.141.

Dennis argued that there should be limits to the forensic accounting investigative excursion. In response, *and with the understanding and expectation that Dennis would pursue an accounting as he had promised*, this Court stated:

> I would not put that burden on the Defendant to answer that type of an interrogatory. That's not what I'm anticipating though. I expect, like I said, a refined list of . . and I don't even see it being, you know, "What did you spend this $150 or 500," that's not what we're getting into.

June 1, 2015 Video: 11:53.

. . .

Gabrielle offered:

> There might be a category of expenses if there's anything like that, but I even doubt that. Usually what we do in these cases, and again this is something that we've done many times, is we set an amount that's significant based on the financial resources of the parties. That's the type of list you're going to get.

Id.

In an effort to avoid spending time on every "nickel and dime" of the parties, but still under the impression that Dennis would do what he had originally promised (and was legally obligated) to do, this Court discussed the establishment of a "baseline" amount for forensic accounting purposes. In discussing such a "baseline" of expenditures, Gabrielle suggested that it was $5,000, but clarified that there might be a "series of expenditures that are less than that" that Gabrielle was "developing." *Id.* at 11:54. Contrary to Dennis' claim, this Court did not indicate "that it was only concerned with expenditures in excess of $5,000.00 per transaction." (Dennis' Brief 14) Nevertheless, this Court did express concern about scrutinizing every "nickel and dime." Further, these discussions were premised on the understanding that Dennis would be providing a thorough accounting as he had promised to do. This Court also drew a distinction between expenditures on Dennis' girlfriend(s) and children versus Dennis' family members. To this end, this Court directed that the analysis of expenditures should be separated by category between his girlfriend(s) and children and other family members.

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. . .

(5) Status Hearing on July 21, 2015

Dennis argued that this Court should not lose sight of the overall size of the marital estate. Dennis pointed out that he believed that the amount of money spent on his girlfriend and children was a relatively small amount in comparison to the total value of the marital estate. Dennis still had not designated a forensic accounting expert. This Court again reiterated its philosophical distinction between expenditures on Dennis' girlfriend(s) as opposed to expenditures on other family members. Again encouraging the parties to utilize the ability to make an offer to allow entry of decree, this Court stated:

> I think something for both sides to consider at some point . . . understanding the scope of the community estate that we're dealing with . . . it may behoove both sides to start making offers to allow entry of decree, offers of judgment if you will. . . . I would expect with the counsel that are representing both clients that you're going to be making those offers.

July 21, 2015 Video: 11:35.

(6) Status Hearing on September 9, 2015

The parties stated that they had reached a stipulated settlement on the sale of the yacht. This Court also learned that Nadya might be pursuing support from Dennis in a legal action initiated in California. This Court once again inquired about whether there had been any offers to allow entry of decree. Neither party had made such an offer. This Court noted that it looked forward to "getting numbers" and to the parties exchanging the offers that this Court had now repeatedly encouraged.

. . .

(7) Status Hearing on October 14, 2015, and hearing on Dennis' 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 Curte Steiner and for Attorney's Fees and Costs (Sep. 14, 2015)

At the parties' request, this Court rescheduled the trial from December 2015 to February 2016. Again, this Court inquired about whether any offers to allow entry of decree had been exchanged. Dennis responded that he was not yet in a position to make such an offer. This Court expressed that it behooved Dennis to make such an offer, noting that Dennis was in the best possible position to know what that number should be. The following exchange then took place:

> The Court: In a case that is now two years old almost, I go back to what I said earlier: Mr. Kogod's a businessman, very successful and that's why I think at some point he's gotta be the one to make an offer to the Plaintiff.
>
> Mr. Marks: Okay, that's fine, it would be very unusual in civil normal practice, but I'll tell him.
>
> The Court: No, all I'm saying, no, the statutes are very clear. The statutes allow either party, and I would expect at the time of trial that ***both parties*** are going to come in with offers to allow entry of decree based on all of the information you've gathered because that's going to be your vehicle on both sides to ask me to award attorney's fees on your side.

September 9, 2015 Video: 11:47 (emphasis added).

(8) Hearing on November 18, 2015 on Plaintiff's Motion for Leave to File Amended Complaint (Oct. 13, 2015)

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

months prior to the commencement of trial). Gabrielle's Motion for Leave to File Amended Complaint (Oct. 13, 2015) was filed well beyond the May 5, 2015 deadline originally imposed by this Court's Case and Trial Management Order (Mar. 17, 2015). *See Nutton v. Sunset Station, Inc.*, 131 Nev. Adv. Op. 34, 357 P.3d 966 (2015). If such an amendment had been allowed, either party would have been entitled to impanel a jury. Such relief would have increased the potential likelihood of yet another continuance of the trial (in a case that was nearly two years old). Further, this Court found that Gabrielle's claims for relief were adequately protected by existing statutes.

(9) Hearing on February 17, 2016 on Gabrielle'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; Plaintiff's Motion for Sanctions, Attorney's Fees and Costs (Jan. 19, 2016) (hereinafter referred to as Gabrielle's "Contempt Motion")

Approximately one week prior to the commencement of trial, a hearing was held on Gabrielle's Contempt Motion. Dennis argued that Gabrielle's Contempt Motion failed to include a sufficient affidavit pursuant to *Awad v. Wright*, 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Dennis also argued that, notwithstanding Gabrielle's complaints about Dennis' spending, the marital estate continued to grow. This Court found that the provisions of the Joint Preliminary Injunction would be treated and enforced as a court order. EDCR 5.85(b). Gabrielle's Contempt Motion does indeed fail to include a sufficient affidavit from Gabrielle pursuant to *Awad*. Nevertheless, the remedy for this Court with regard to the issue of

contempt is to allocate to Dennis those expenditures that Gabrielle has identified as part of the division of assets and to impose sanctions pursuant to EDCR 7.60. The analysis of such sanctions is discussed later in this Decree.

One final time, this Court asked whether either party had made an offer to allow entry of decree pursuant to NRS 125.141. Each party again answered the Court's inquiry in the negative. After nine hearings, this Court was: (1) left to wonder whether the prior status hearings that the Court assented to setting had served any materially valuable purpose; and (2) exasperated that, notwithstanding this Court's repeated efforts to promote a resolution and to encourage the parties to rely on statutory provisions for the purpose of recovering attorney's fees, this Court's efforts were essentially ignored by both parties. Each party's failure to heed this Court's directive to make an offer pursuant to NRS 125.141 makes it highly unlikely that this Court will find or conclude in post-adjudicatory proceedings that either party is a "prevailing party" under the terms of this Decree.

III. DIVISION OF ASSETS AND DEBTS

(A) NEVADA LAW RE: COMMUNITY PROPERTY

NRS 123.220 provides that:

> All property, other than that stated in NRS 123.130,[36] acquired after marriage by either husband or wife, or both, is community property unless otherwise provided by:

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[36]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."

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1. An agreement in writing between the spouses.
2. A decree of separate maintenance issued by a court of competent jurisdiction.
3. NRS 123.190.
4. A decree issued or agreement in writing entered pursuant to NRS 123.259.

NRS 123.225 adds, in pertinent part, that "[t]he respective interests of the husband and wife in community property during continuance of the marriage relation are present, existing and equal interests, subject to the provisions of NRS 123.230." Consistent with these statutory provisions, the Nevada Supreme Court has declared that "the statutes clearly mandate that all property acquired by the parties until the formal dissolution of the marriage is community property." *Forrest v. Forrest*, 99 Nev. 602, 607, 668 P.2d 275, 279 (1983). Thus, the physical separation of the parties does not terminate the marital community for purposes of property acquisition.

Further, NRS 123.230 provides, in pertinent part, as follows:

> 2. Neither spouse may make a gift of community property without the express or implied consent of the other.
>
> 3. Neither spouse may sell, convey or encumber the community real property unless both join in the execution of the deed or other instrument by which the real property is sold, conveyed or encumbered, and the deed or other instrument must be acknowledged by both.
>
> 4. Neither spouse may purchase or contract to purchase community real property unless both join in the transaction of purchase or in the execution of the contract to purchase.
>
> 5. Neither spouse may create a security interest, other than a 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.

Finally, with respect to the division of community property, NRS 125.150(1)(b), provides that, in granting a divorce, the court:

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

(B) CIOFFI-KOGOD MARITAL BALANCE SHEET

Attached hereto as Exhibit 1 is this Court's Marital Balance Sheet setting forth this Court's findings regarding the value of assets and debts listed therein. The Marital Balance Sheet also sets forth this Court's division of assets and debts pursuant to NRS 125.150. For purposes of valuation and division, this Court used February 26, 2016 (the final regular trial date) to define the end of the marital community, which was the date on which the Court orally pronounced the parties divorced.[37] With respect to the value of assets and debts and the division thereof, this Court makes the following additional findings and conclusions:

(1) The only assets to which the parties did not either stipulate to the value or where there is a material difference in value in their Closing Briefs are the following:

(a) Radiology Partners investment (Gabrielle's value: $655,000; Dennis' value: $150,000);

(b) The Oak Pass property (Gabrielle's value: $6,400,000; Dennis' value: $5,780,000);

. . .

[37]Statements with updated account values were admitted into the record at the July 13, 2016 hearing.

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(c) 2015 Ferrari automobile (Gabrielle's value of $376,861.18; Dennis' value: $180,000);

(d) 2015 Bentley automobile (Gabrielle's value: $255,000; Dennis' value: $180,000); and

(e) 2015 Bentley automobile (Gabrielle's value: $205,000; Dennis' value: $135,000).

(2) Each party's respective marital balance sheet identifies account values for various investment and retirement accounts. This Court notes that there are differences in the values of several UBS investment accounts. These differences, however, appear to be a function of updated values supplied by Dennis for the July 13, 2016 hearing. In this regard, this Court accepted the higher/updated values supplied by Dennis as corroborated by the Supplemental Exhibits admitted into the record. Also, additional distributions from these investment accounts were made to both parties equally by stipulation. Such distributions necessarily altered the value of these accounts. Accordingly, this Court relied on the updated statements supplied by Dennis.

(3) With respect to Radiology Partners, this Court accepts the value of $150,000. This value is consistent with the value set forth in the Anthem Report (p. 17 and the attached marital balance sheet) and the value advocated by Dennis.[38]

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[38]The record does not instill a high degree of confidence for the Court with respect to the value of Radiology Partners. As noted above, the Anthem Report references a value of $150,000 for the investment. This value appears to be the amount of the original investment. The martial 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

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(4) With respect to the Oak Pass property, this Court had the opportunity to review the testimony of the witnesses, including Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has reviewed and considered the Appraisal Report of Marc Herman dated January 30, 2016 (Exhibit 5) and the SunWest Appraisal of Real Property dated March 7, 2016 (Exhibits 6 and VVVV). Mr. Herman valued the Oak Pass property at $6,400,000, with a range of value (based on comparables after adjustments) of $6,074,000 to $6,601,400. In contrast, SunWest Appraisals valued the Oak Pass property at $5,780,000, with a range of value (based on comparables after adjustments) of $5,025,000 to $6,440,500. In his Financial Disclosure Form (Feb. 16, 2016), Dennis valued the Oak Pass property at $6,250,000.

Based on the review of the evidence in the record, this Court finds that the fair market value of the Oak Pass property for purposes of this Decree is $6,300,000.

(5) With respect to Dennis' un-vested stock options/LTIPs/incentive benefit programs (hereinafter referred to as "incentive benefits") with DaVita, this Court adopts the "wait and see" approach. *Fondi v. Fondi*, 106 Nev. 856, 859, 802 P.2d 1264, 1266 (1990). Dennis argues that he will be required "to continue working hard in order to receive any benefit from those grants" in support of his position that any incentive benefits should be confirmed to him as his sole and separate property.

. . .

Radiology Partners. (The marital balance sheet attached to Gabrielle's Brief does not contain 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.

Dennis' Brief 13. To do so, however, would discount entirely Dennis' "hard work" during the existence of the marital community.

Application of the "time rule" formula spoken of in *Fondi* and *Gemma v. Gemma*, 104 Nev. 473, 760 P.2d 772 (1988), values both Dennis' community (pre-divorce) and separate (post-divorce) efforts to the acquisition of the asset, with the Court retaining jurisdiction to "wait and see" whether extraordinary post-divorce efforts or "performance conditions" should be considered in the future division. Absent such a showing, and to the extent that Dennis' interest in any incentive benefits have not "vested" as of the date of divorce (i.e., February 26, 2016), the community interest should be calculated as a fractional interest based on the "grant" date of the asset, the date of divorce (meaning the date this Court pronounced the parties divorced), and the vesting date (or the date on which Dennis' interest is fully matured). The calculation should follow the "time rule" principles enunciated in *Gemma v. Gemma*, 105 Nev. 458, 778 P.2d 429 (1989) and *Fondi v. Fondi*, 106 Nev. 856, 802 P.2d 1264 (1990). This Court should retain jurisdiction to "wait and see" the extent to which post-divorce "performance conditions" impact the value of the incentive benefits.

(6) With respect to vehicles, Dennis' Brief referenced multiple leased vehicles that are not referenced in Exhibit 1 as assets. Although this Court assigns no value to any leased vehicles, each party should be responsible for any liability associated with leased vehicles in their respective names. Each party's marital balance sheet references three vehicles with value: a 2015 Ferrari, a 2015 Bentley (12 cyl.), and a 2015 Bentley (8 cyl.). The 2015 Ferrari was sold and the proceeds have been divided equally

between the parties. The discrepancies in the values of the 2015 Bentley (12 cyl.) ($255,000 v. $180,000) and the 2015 Bentley (8 cyl.) ($205,000 v. $135,000) are significant. This Court received limited evidence regarding the value of these vehicles.

Although Gabrielle mused during her testimony about the possibility of receiving the vehicles as part of the division of assets, this Court was not persuaded that she sincerely desired to be awarded the vehicles. This Court is inclined to confirm both vehicles to Dennis as his sole and separate property at the values he has proposed. Nevertheless, this Court provides Gabrielle the option of receiving the vehicles at the corresponding values she placed on the vehicles. If Gabrielle so desires, her election must be made within 14 days of the entry of this Decree. The Marital Balance Sheet should be modified to insert the corresponding values, with the totals recalculated to effectuate an equal division.

(7) Apart from the UBS line of credit in the amount of $412,723, each party should be responsible for the debt they each have incurred respectively. Such a result is based in part on the significant duration of the parties' separation. This Court presumes that the individual consumer debts incurred after the parties' separation benefitted each party individually and not the marital community as a whole. Accordingly, this Court finds that there is a compelling reason pursuant to NRS 125.150 to assign to each party the consumer debts they each have incurred respectively without any offset in the division of assets.

(8) With respect to the division of furniture and personal property, neither party testified or argued that the other party was in possession of any such personalty

that he/she desired to acquire. Further, the record is devoid of any value for such personalty except as noted below. The division of personalty excludes the confirmation to Dennis of the sapphire ring he acquired for Jennifer (which is identified separately in **Exhibit 1**) and the artwork he purchased after the issuance of the Joint Preliminary Injunction (May 15, 2014) for his Wilshire residence. The amount spent by Dennis on said artwork is captured as part of the Anthem Report and is thus included as part of the division of assets.

(9) Dennis argues that his Chase Cigna Health Savings Account should not be included as an asset to be divided. Although it may not be a financial benefit that Gabrielle is able to access after the parties' divorce, the Health Savings Account nevertheless has value and should be included as an asset confirmed to Dennis.

(10) Each party should receive one-half of any credit card/travel reward points. This Court retains jurisdiction to oversee the division of these assets.

(C) WASTE & COMPELLING REASONS FOR AN UNEQUAL DIVISION

(1) Defining "Waste" Under Nevada Law

NRS 125.150 authorizes this Court to "make an unequal disposition of the community property in such proportions as it deems just if the court finds a compelling reason to do so and sets forth in writing the reasons for making the unequal disposition." The "waste" or "dissipation" of community assets has been considered as a "compelling reason" to "make an unequal disposition." One scholarly author has opined that: "The range of human behavior in the waste aspects of family law is so vast

that a specific description of what may constitute 'waste' or 'compelling reasons' is impossible to set forth in either a statute or case rule." Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 29. (2011).[39] This is because a finding of waste depends on the "particular facts and circumstances surrounding the conduct" in each case. Erika Driskell, *Dissipation of Marital Assets and Preliminary Injunctions: A Preventive Approach to Safeguarding Marital Assets*, 20 J. Am. Acad. Matrim. Law 135, 142 (2006). For example, courts have found waste for excessive alcohol and drug related expenditures (*id.* at 143); destruction of property (J. Thomas Oldham, *Romance Without Finance Ain't Got No Chance: Development of the Doctrine of Dissipation in Equitable Distribution States*, 21 Am. Acad. Matrim. Law. 501, 505 (2008)); reduction in fair market value of property (*In re Marriage of Hokanson*, 68 Cal. App. 4th 987, 80 Cal. Rptr.2d. 699 (1998)); and even charitable donations (*In re Marriage of Cerven*, 317 Ill. App. 3d 895, 742 N.E.2d 343 (Ill. 2d. Dist. 2000)).

Although the case law precedent regarding waste or dissipation in Nevada is limited, the Nevada Supreme Court has sanctioned waste or dissipation as "a compelling reason for making an unequal disposition of community property." *Lofgren v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996). In *Lofgren*, the Nevada Supreme Court held that:

. . .

[39]Mr. 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).

> if community property is lost, expended or destroyed through the intentional misconduct of one spouse, the court may consider such misconduct as a compelling reason for making an unequal disposition of community property and may appropriately augment the other spouse's share of the remaining community property.

Lofgren, 112 Nev. at 1283, 926 P.2d at 297.

In *Lofgren*, the Nevada Supreme Court affirmed the district court's ruling that Mr. Lofgren's financial misconduct provided a compelling reason for an unequal division of community property. *Id.* at 1283, 926 P.2d at 297. Specifically, the district court found that, during the pendency of the divorce action and in violation of the joint preliminary injunction, Mr. Lofgren had: transferred community funds to his father (about one third of which husband could not account for); used community funds for his own purposes (including improving and furnishing his home); and made unauthorized gifts of community funds to his children. *Id.* at 1283-1284, 297-298.

The Court reaffirmed the *Lofgren* holding in *Putterman v. Putterman*, 113 Nev. 606, 939 P.2d 1047 (1997), noting that financial misconduct "in the form of one party's wasting or secreting assets during the divorce process . . . negligent loss or destruction of community property, unauthorized gifts of community property" may constitute compelling reasons for an unequal division. *Putterman*, 939 P.2d at 1048. In *Putterman*, the Nevada Supreme Court again affirmed the district court's unequal division of community property based on its "meticulous findings of fact which set forth numerous compelling reasons." 113 Nev. 606, 608, 939 P.2d 1047, 1048

. . .

. . .

(1997).[40] The district court found that Mr. Putterman had engaged in financial misconduct that included: his failure to account for his earnings or any financial matters "over which he had control;" his lies to the court about not having an income; and, after the parties had separated, his charging of "several thousand dollars" on credit cards that Mrs. Putterman repaid. *Id.* at 609, 939 P.2d at 1049.

The *Putterman* case contains insightful language about the extent to which a court should scrutinize the parties' financial dealings. The Court made the following instructive comments:

> In *Lofgren*, we defined one species of "compelling reasons" for unequal disposition of community property, namely, financial misconduct in the form of one party's wasting or secreting assets during the divorce process. There are, of course, other possible compelling reasons, such as negligent loss or destruction of community property, unauthorized gifts of community property and even, possibly, compensation for losses occasioned by marriage and its breakup.
>
> * * * *
>
> It should be kept in mind that the secreting or wasting of community assets while divorce proceedings are pending is to be distinguished from ***under contributing*** or ***over consuming*** of community assets during the marriage. Obviously, when one party to a marriage contributes less to the community property than the other, this cannot, especially in an equal division state, entitle the other party to a retrospective accounting of expenditures made during the marriage or to 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*

[40]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.

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community assets or misappropriating community assets for personal gain may indeed provide compelling reasons for unequal disposition of community property.

Putterman, 113 Nev. at 609, 939 P.2d at 1048-49 (emphasis added).

The Nevada Supreme Court has considered and found other forms of misconduct that may constitute a compelling reason for an unequal division of community assets. For example, in *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997), the Nevada Supreme Court held that "if spousal abuse or marital misconduct of one party has had an adverse economic impact on the other party, it may be considered by the district court in determining whether an unequal division of community property is warranted." 113 Nev. at 1190, 946 P.2d at 203 (1997). "Evidence of spousal abuse or marital misconduct" alone, however, is not a "compelling reason under NRS 125.150(1)(b) for making an unequal disposition of community property." *Id.* at 1190, 946 P.2d at 203. The Nevada Supreme Court explained its holding by reference to the 1993 amendment to NRS 125.150(1)(b):

> In 1993, the legislature amended NRS 125.150(1)(b) to provide for an equal division of community property, rather than an equitable division. It appears that in amending NRS 125.150(1)(b), the legislature wanted to ensure that Nevada would remain a no-fault divorce state. Prior to the amendment, the district court could consider the "respective merits of the parties" in making a "just and equitable" disposition of the parties' community property. In amending NRS 125.150(1)(b), the legislature provided that the district court shall make an equal disposition of the community property, unless the court finds a "compelling reason" to 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.

. . .

In *Wheeler*, the district court found, based on its admission of photographs depicting numerous bruises on Ms. Upton-Wheeler allegedly inflicted by Mr. Wheeler, that an abusive relationship existed between the parties in which she "suffered from [Mr. Wheeler's] conduct" and that therefore a compelling reason existed to make an unequal division of community property in her favor. *Id.* at 1186-1187, 946 P.2d at 201. However, to the extent that the district court simply (and improperly) relied on the spousal abuse alone instead of properly relying on the "adverse economic impact" of the spousal abuse upon Ms. Upton-Wheeler "which would warrant an unequal distribution of the community property," the Nevada Supreme Court reversed and remanded for further proceedings. *Id.* at 1190, 946 P.2d at 203.

In *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015), the district court found that there was a compelling reason for an unequal division of community property.[41] Approximately four years after the parties married, and approximately nine years prior to the parties' divorce, Mr. Maldonado was convicted of sexually abusing Ms. Robles' daughters from another relationship. The district court found that Mr. Maldonado's:

> misconduct had a continuing economic impact on Robles due to the need for past and future counseling to address trauma resulting from his sexual crimes against her daughters. The record further reflects that she incurred lost wages and expense when she was requested to appear at Maldonado's numerous criminal proceedings, that the trauma resulted in medical bills for a hospitalization and medications, and that she was 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.

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Id. at 3. On Mr. Maldonado's appeal, the Nevada Supreme Court affirmed the district court, stating: "Based on the record evidence and *Wheeler*, we conclude that the district court did not abuse its discretion by finding a compelling reason to make an unequal distribution of property." *Id.*

In summary, Nevada recognizes that community property may be divided unequally between the parties if the court finds that one spouse has engaged in: (1) community waste (i.e. intentional financial misconduct per *Lofgren v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996)); (2) negligent financial misconduct (i.e., unauthorized gifts and losses occasioned by marriage and its breakup per *Putterman v. Putterman*, 113 Nev. 606, 939 P.2d 1047 (1997)); (3) marital misconduct that resulted in adverse economic impact (i.e., spousal abuse or marital misconduct that resulted in adverse economic impact per *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997)); or (4) criminal marital misconduct that resulted in adverse economic impact per *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015).

(a) Timing: When Does "Waste" Start?

Lofgren and *Putterman* shed some indirect light on the timing of when a court should consider expenditures as an incident of community waste. In *Lofgren*, Mr. Lofgren's community waste occurred after the commencement of the divorce proceeding and in violation of a joint preliminary injunction. 112 Nev. 1282, 1283, 926 P.2d 296, 297 (1996). In *Putterman*, Mr. Putterman's community waste occurred after the commencement of the divorce proceeding and "after separation" from Ms. Putterman. 113 Nev. 606, 609, 939 P.2d 1047, 1049 (1997). Taken together, the

Nevada Supreme Court has implicitly held that waste can occur as early as the date of the parties' separation. This Court concludes, however, that this direction from the Nevada Supreme Court is not limiting language that was intended to preclude an earlier date for a court to consider conduct that constitutes "waste." Guidance from other jurisdictions regarding the timing of "waste" or "dissipation" is instructive.

Generally, case law from other jurisdictions suggests that a finding of waste occurs only after an irretrievable or "irreconcilable breakdown" of the marriage. For example, in *Barriger v. Barriger*, 514 S.W.2d 114 (Ky. Ct. App. 1974), the Court of Appeals of Kentucky Court reimbursed the community unaccounted funds spent by husband on gambling and "any good looking broad that comes by." In so doing, the court noted that dissipation or waste exists when one spouse utilizes community property for his or her own benefit for a purpose unrelated to the marriage at a time when the marriage is undergoing an irreconcilable breakdown. *Id.* at 514 S.W.2d at 115. Further, in *In Re Marriage of Severson*, 228 Ill. App.3d 820, 593 N.E.2d 747 (1992), an Illinois appellate court found that "dissipation refers to 'the use of marital property for the sole benefit of one of the spouses for a purpose unrelated to the marriage *at a time that the marriage is undergoing an irreconcilable breakdown.*'" 228 Ill. App.3d at 824, 593 N.E.2d at 750, quoting *In re Marriage of O'Neill*, 138 Ill.2d 487, 563 N.E.2d 494 (1990).

Scholarly authors have opined that, in a community property state, waste can occur at any time during the marriage. "No community property state appears to have developed a marital breakdown requirement, probably because of the fact that a

dissipation of community property even prior to marital breakdown is still an interference with a present ownership interest of the other spouse." Lewis Becker, *Conduct of a Spouse That Dissipates Property Available for Equitable Property Distribution: A Suggested Analysis*, 52 Ohio St. L. J. 95, 108, 123 (1991).

Notwithstanding this scholarly discussion that "waste" can occur during periods of "marital bliss," this Court concludes that, if reasonably possible, the more sound approach is to determine when the marriage is undergoing an "irretrievable" or "irreconcilable" breakdown as a "line of demarcation" for the Court's analysis of waste. In this regard, this Court should be less inclined to scrutinize, second-guess, or micro-manage the financial affairs of spouses living in relative harmony. Rather, a court should presume that financial decisions made by parties living in marital harmony are not waste. To conclude otherwise would encourage "retrospective accountings" that the *Putterman* Court warned against and invite an audit in virtually every divorce case of all financial decisions from the moment the couple declared "I do." Rather, the Court should apply greater scrutiny to the parties' financial affairs after the irretrievable or irreconcilable breakdown has started.

Dennis acknowledges that "[o]nce the marriage begins to undergo an irreconcilable breakdown, courts have recognized that parties might not be looking out for their spouse's best interest and, in fact, may try to harm their spouse financially." Defendant's Brief 19. Dennis argues that this "period ends as soon as the court is involved because once the court is involved, the parties are able to seek judicial intervention regarding these issues." *Id.* This Court concludes, however, that the

heightened scrutiny of the parties' financial activity does not cease upon the filing for divorce or once the "breakdown" has been recognized by both parties. (In other words, there is not a "green light" to start spending community funds without consequence once the relationship is deemed to have been "broken.") To the contrary, the financial practices of the parties should be scrutinized from the time of the "irreconcilable breakdown" until the divorce is finalized. Moreover, the very filing of the Complaint for Divorce (Dec. 13, 2103) and the Joint Preliminary Injunction (May 15, 2014) constitute taking judicial action.[42]

(b) Burden of Proof

Although the burden of proof has not been addressed directly in Nevada case law precedent, both *Lofgren* and *Putterman* offer, at least indirectly, some guidance with respect to who has the burden to account for allegedly wasted community assets. For example, the Court in *Putterman* referenced the trial court's finding that the husband "had refused to account to either [wife] or to the court for any finances over which he had control, including separate property or earnings." 113 Nev. 606, 609, 939 P.2d 1047, 1049. The Court concluded that "[t]he husband's financial misconduct in the form of his having refused to account to the court concerning 'earnings' and other

[42]Dennis suggests that Gabrielle's inaction (including her failure to file more than two motions prior to trial) confirms at least tacit approval of his spending practices. Thus, while Dennis assured Gabrielle (and this Court) during the first two hearings in this case that he would spearhead an accounting and that he would compensate Gabrielle for his spending (i.e., 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.

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financial matters '*over which he had control*' and the husband's 'lying' to the court about his income both provide compelling reasons for unequal disposition." *Id.* (Emphasis added).

Similarly, in *Lofgren*, the Court found that Mr. Lofgren's community waste totaled $96,000, comprised of community funds that he either failed to account for or that he used for a non-marital purpose. 112 Nev. at 1284, 926 P.2d at 297-98. In summary, the Nevada Supreme Court has subtly held that the wasting spouse has the burden of accounting for alleged wasted community funds and showing that the funds in question were used for a marital purpose.

Placing the burden on the wasting spouse is also consistent with Nevada law in the context of parties involved in a fiduciary relationship. "A fiduciary relationship . . . arises from the existence of the marriage itself. Thus precipitating a duty to disclose pertinent assets and factors relating to those assets." *Williams v. Waldman*, 108 Nev. 466, 472, 836 P.2d 614, 618 (1992). *See also* Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-21 (2011). In Nevada, spouses are regarded as partners who owe each other fiduciary duties. *Id.* The Nevada Supreme Court has held that the burden of proof is on the party who violated the fiduciary duties owed to the other party. *Id.* at 21. "The most elementary conceptions of justice and public policy require that the wrongdoer shall bear the risk of the uncertainty which his own wrong has created." *Foley v. Morse & Mowbray*, 109 Nev. 116, 121, 848 P.2d 519, 520 (1993), quoting *Bigelow v. RKO Radio Pictures*, 327 U.S. 251, 265, 90 L.Ed. 652, 66 S.Ct. 574 (1946).

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In the majority of other states, the burden of proof is similarly established. Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 557 (3d. ed., Thomson West 2005).[43] First, the spouse alleging dissipation must establish a *prima facie* showing of the value of marital or community property that was spent. *See Brosick v. Brosick*, 974 S.W.2d 498, 502 (Ct. App. Ky 1998). It is essential to establish the value of the dissipated property because the court "cannot determine the amount of the remedy without undue speculation." Turner, *Equitable Distribution of Property, supra*; *see Alsenz v. Alsenz*, 101 S.W.3d 648 (Tex. App. Houston 1st Dist. 2003) (although husband committed dissipation when he lost community funds while "day trading securities," it was error for the court to "arbitrarily" award wife $35,000 where the amount of loss had not been established by the evidence). Then, the burden of proof shifts to the spouse charged with dissipation to rebut the showing through presentation of evidence sufficient to account for the property at issue having been used for a marital purpose. *Brosick* at 502; *Gutierrez v. Gutierrez*, 193 Ariz. 343, 972 P.2d 676 (1998) (husband could not "explain with any specificity how he had spent" $62,000 that he withdrew from the community retirement account). In *Morrison v. Morrison*, 713 S.W.2d 377 (1986), a Texas appellate court similarly found that, "[b]ecause a trust relationship exists between husband and wife as to that community property controlled by each

[43]There are two minority rules. The first places the burden on the dissipating spouse to produce *prima facie* evidence that the lost asset was either beyond his or her control or that 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.

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spouse, *the burden of proof to show fairness in disposing of community assets is upon the disposing spouse*. . . . Thus, once evidence of the expenditures of community funds was admitted, it was incumbent on David to justify the expenditures." 713 S.W.2d at 379 (emphasis added).

(c) Evidentiary Standard

In many states, the spouse charged with dissipation must meet his/her burden of proof by "clear and convincing evidence."

> [A] mere summary denial of dissipation is clearly not sufficient to meet the burden. Rather, the spouse accused of dissipation must show specific evidence of the purpose for which the asset was spent. While there is no absolute requirement that the evidence be written or documentary, testimony alone is unlikely to meet the burden if there is any likelihood that the claimed purpose would have produced documents. Testimony is more likely to be accepted where the amount at issue is small, or where documentary evidence accounts for most of the questioned expenditures.

Brett R. Turner, *Equitable Distribution of Property* Vol. 2 §6.105, 557-558 (3d. ed., Thomson West 2005). The rationale behind the majority approach "is access to evidence: in most cases, only the dissipating spouse will know how the asset came to be lost. If the complete burden of proof is on the innocent spouse, then the innocent spouse must not only prove the disappearance of the marital property, but also the precise way it disappeared or purpose for which it was spent – a burden which will often be impossible to meet." *Id.* at 559-60.

Similarly, in *In re Marriage of Severson*, 228 Ill.App.3d 820, 593 N.E.2d 747 (1992), an Illinois Appellate Court held as follows:

> [a] person charged with the dissipation is obligated to establish by *clear and specific evidence how the funds were spent*. General and vague statements

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> that the funds were spent on marital expenses or to pay bills are inadequate to avoid a finding of dissipation. (Citations omitted). Moreover, an explanation given by a spouse charged with dissipation as to how funds were spent requires a trial court to determine her credibility. . . . A finding of dissipation is required where the charged party fails to explain specifically how the disputed funds were spent. (Citation omitted). An inadequate explanation has been found where the charged party merely testified that the money was spent "to live on and pay the bills" or for "his cost of living and his bills" and where the charged party produced no evidence. . . . In contrast, Claudia, as the charged party, provided a detailed accounting of how the funds were spent and testified that the figures were based on canceled checks, credit card statements, bills, receipts, and estimates for cash expenditures.

228 Ill. App.3d at 825-26 (emphasis added).

Guidance in Nevada is limited. However, there is authority for the proposition that the party who violated fiduciary duties owed to the other party must satisfy their burden of proof by "clear and convincing evidence." Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted,* 19 May Nev. Law. 19, 20-21 (2011), citing *In re Tiffany Living Trust 2001*, 124 Nev. Adv. Op. 8 (2008). Further, it is persuasive that the "clear and convincing" evidentiary standard is similarly applicable to rebut presumptions relating to community property and gifts. Accordingly, this Court concludes that the evidentiary standard to be applied in this matter is that Dennis must meet his burden by clear and convincing evidence.

(2) Application to Dennis and Gabrielle's Divorce

This Court concludes that, once Gabrielle established a *prima facie* case that: (1) community funds had been spent on non-community purposes; or (2) community 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

of the fiduciary relationship of the parties, this Court concludes that such proof must be clear and convincing. Much of the discussion and debate between the expert witnesses and expert reports offered to the Court can be narrowed to the issue of the evidentiary burden. Dennis critiqued Gabrielle's expert's reports based on her failure to provide "proof" that community funds were "wasted" or spent on a non-community purpose. However, it was Dennis, and not Gabrielle, who had the burden to demonstrate that unaccounted community funds were not wasted or that funds spent for specific purposes should not be found to constitute waste.

This Court's analysis of alleged waste in this matter is not about comparing, scrutinizing or challenging the lifestyle expenditures claimed in the parties' respective financial disclosure forms. Rather, after giving credit to Dennis for spending community funds on those items (and corresponding amounts) that he claimed in his financial disclosure forms, the issue for this Court is twofold: (1) whether expenditures that have been clearly identified constitute waste; and (2) whether Dennis has provided a sufficient accounting for "unaccounted" expenditures. Ultimately, it was Dennis' legal burden to provide such an accounting and, at least early in the case, he acknowledged as much when he boldly proclaimed at the February 3, 2015 Case Management Conference that he was "going to take that issue away from her by providing an accounting." Just as he had given Gabrielle false hope that, through marital counseling, their marriage could be saved, he gave this Court false hope that he would provide "an estimate and an offer that will be more than the dollars spent, so

that one-half of which will be awarded to Mrs. Kogod to at least remove the financial sting or insult of Dennis' having this relationship."

This Court further concludes that the existence and analysis of waste by Dennis in regards to identifiable expenditures on Nadya and Dennis and Nadya's children begins in November 2004. Such a conclusion is based on this Court's finding that the irretrievable breakdown of the marriage began in 2004 with Dennis secretly spending money on a purpose that was irreconcilable with a harmonious marital relationship. In regards to unaccounted expenditures that have not been specifically identified as having been spent on Nadya, Dennis and Nadya's children, or Jennifer, this Court concludes that the analysis of waste by Dennis begins in March 2010. In this regard, Dennis' filing of his Complaint for Divorce (Mar. 10, 2010) in early 2010, and the parties "permanent" physical separation in 2010 reflect a permanency of the irretrievable breakdown of the marriage. The year 2010 also marks the period of time in which Gabrielle became aware of serious issues and problems in the parties' marriage which would give rise to heightened scrutiny by this Court as to all expenditures (and not just those expenditures traceable to a girlfriend and children of an affair).

As previously discussed, it is undisputed that Dennis initiated his extra-marital affair with Nadya no later than November 2004. This relationship, as well as at least one additional extra-marital affair (with Jennifer), continued through the filing of these divorce proceedings (with financial support extending through the date of the divorce proceedings). Thus, any expenditures traced directly to these affairs should be recaptured as part of the Court's consideration of NRS 125.150. This Court finds that

Dennis' maintenance of extra-marital affairs is inherently inimical to maintaining marital harmony and invites this Court's scrutiny as to these traceable expenditures that took place even during a time in which Gabrielle may not have perceived that the relationship was undergoing an irretrievable or irreconcilable breakdown. As in *Putterman*, Dennis failed in large part to account for his expenditures ***despite repeated assurances to this Court that he would do so.***[44]

(3) Remedy for Waste/Dissipation

The majority of courts in equal division states and equitable division states appear to approach the remedy for waste or dissipation in the same way: "the court will deem the wrongfully dissipated assets to have been received by the offending party prior to the distribution." *Brosick v. Brosick*, 974 S.W.2d 498, 501 (1998). This essentially places the non-wasting spouse in the position he or she would have been in had the other spouse not wasted community assets. Lori D. Hall, *Dissipation of Marital Assets: How South Carolina and Other States Prevent and Remedy the Problem*, 10 S.C. Law 41, 43 (1999). Indeed, the remedy "must bear some relation to the evidence presented" and must be based on the court's specific findings regarding the value or amount of waste or dissipation. *Brosick*, 974 S.W.2d at 501.

. . .

[44]Dennis' failure to provide this Court with his own accounting is distinct from his participation in discovery. It is not disputed that Dennis produced thousands of pages of 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.

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Under Nevada law, the statutory remedy of NRS 125.150 provides the mechanism by which a spouse is made whole through an unequal division of assets. Further, pursuant to *Lofgren*, this Court "may appropriately augment the other spouse's share of the remaining community property." 112 Nev. at 1283, 926 P.2d at 297. Based on this Court's review of the expert reports and testimony offered by both parties, this Court has included the equalizing amount in the Martial Balance Sheet attached hereto as Exhibit 1. The amount of waste to be attributed to Dennis based on the expert analysis discussed below totals $4,087,863.

(4) Expert Analysis: Findings re Waste: **$4,087,863**

NRS 50.275 provides that, "[i]f scientific, technical or other specialized knowledge will assist the trier of fact to understand the evidence or to determine a fact in issue, a witness qualified as an expert by special knowledge, skill, experience, training or education may testify to matters within the scope of such knowledge." Further, NRS 50.295 provides that "[t]estimony in the form of an opinion or inference otherwise admissible is not objectionable because it embraces an ultimate issue to be decided by the trier of fact."

Gabrielle and Dennis both offered expert accounting testimony that focused on Dennis' spending. There were limitations, however, on the forensic accounting endeavors, including the unavailability of records and information as a result of the passage of time and faded memory. Jennifer A. Allen and Joseph L. Leauanae of Anthem Forensics (Ms. Allen and Mr. Leauanae are sometimes referred to collectively

. . .

as "Anthem Forensics") testified on Gabrielle's behalf, and Richard M. Teichner of Teichner Accounting Forensics & Valuations, PLLC, testified on Dennis' behalf.

Ms. Allen described Anthem Forensics' function as threefold: First, Anthem Forensics analyzed transaction activity of financial accounts in existence during the marriage to determine who benefitted from the account activity. The analysis included review of bank and credit card statements and additional supporting documentation that was made available to Anthem Forensics. Second, Anthem Forensics identified assets and values for purposes of developing a marital balance sheet. Finally, Anthem Forensics analyzed Dennis' income for purposes of the issue of spousal support.

Despite Dennis' assurances to this Court that he would be spearheading the forensic accounting of his spending, and despite his legal burden to demonstrate by clear and convincing evidence that his spending was not wasteful, Dennis did not offer to the Court an investigative forensic accounting report. Rather, Mr. Teichner reviewed and critiqued the reports from Anthem Forensics, but did not conduct his own independent accounting analysis. Mr. Teichner admitted that he accepted at face value Dennis' representations without further investigation or independent verification.[45]

The following Exhibits prepared by the experts involved in this matter were admitted into the record and reviewed by this Court: Index of documents in support

[45]Anthem Forensics opined: "Teichner has simply relied upon Dennis' representations 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.

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of Spreadsheets in Anthem Forensic's Reports (Exhibit 55); Anthem Forensics' Expert Witness Report dated November 17, 2015 (Exhibit 56); Anthem Forensics Supplemental Expert Witness Report dated December 15, 2015 (hereinafter referred to as the "Anthem Report") (Exhibit 57); Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report dated December 15, 2015 (Exhibit 58); Email from Joe Leauanae to Daniel Marks, Esq., dated February 9, 2016 (Exhibit 59); Auto Related Exhibits listed on Exhibit 6 (Exhibit 60); Transactions that comprise the "adjusted" column to Exhibit 6 (Exhibit 61); Withdrawals – Gabrielle Kogod (Exhibit 62); Teichner Accounting Forensics & Valuations, PLLC Rebuttal Expert Report dated January 25, 2016 (hereinafter referred to as the "Teichner Report") (Exhibit D); Anthem Forensics' Response to Rebuttal Report dated February 5, 2016 (hereinafter referred to as the "Anthem Response Report") (Exhibit 64); Anthem Forensics' Supporting Documentation for facts set forth in the February 5, 2016 Report (Exhibit 65); and Teichner Accounting Forensics & Valuations, PLLC Surrebuttal Expert Report dated February 15, 2016 (Exhibit F). This Court also reviewed additional summaries prepared such as Exhibit 72 (spreadsheet re expenses for Khapsalis children from May 2014), Exhibit 73 (spreadsheet showing outflows greater than $10,000 since date of Anthem Report), Exhibit 75 (spreadsheet showing payments to or on behalf of Dennis' family members since May 2014), and Exhibit 76 (spreadsheet showing payments to Jennifer since September 2014).

With respect to their analysis of financial transactions and spending/account activity, Anthem Forensics examined more than 27,200 transactions. Anthem Report

8. Anthem Forensics defined the "relevant period" of time of their examination as covering January 2004 through the present. *Id.* at 7. However, Anthem Forensics did not receive account statements prior to March 2008. *Id.* Thus, some elements of waste that pre-date March 2008 were not discoverable and excluded from the analysis.

The Anthem Report organized Dennis' spending and transaction activity into various categories or "buckets" of expenses. Specifically, these "buckets" were organized as follows: (1) expenses traceable to Nadya and her and Dennis' twin daughters; (2) expenses traceable to Jennifer; (3) expenses traceable to Dennis' yacht purchases; (4) expenses "not elsewhere classified;" (5) expenses traceable to Dennis' family members; and (6) the opportunity cost of potential community waste.[46] The categorization and calculation of expenditures was also based on information Dennis offered by way of his deposition testimony and his sworn representations in his financial disclosure forms filed with the Court. Notwithstanding these classifications, Ms. Allen reiterated that whether particular expenditures constituted "waste" was to be determined by the trier of fact. Similarly, the Anthem Report provides that "[w]hile we have endeavored to analyze potential community waste, the ultimate characterization of the transactions identified in this section will need to be resolved by the trier of fact." *Id.* at 8.

In stark contrast with his admissions at the initial Case Management Conference, Dennis argued that, because there has been no diminution in value of the

[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.

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marital estate, the Court should not entertain any reimbursement to Gabrielle for waste. Dennis argued that both *Putterman* and *Lofgren* involved factual scenarios where the marital estate diminished in value as a result of the spending of one spouse. In the instant matter, it is undisputed that, not only did the marital estate *not* diminish in value from 2004 through the divorce action, but the marital community increased in value exponentially. Dennis also challenged Anthem Forensics reliance on labels to quantify alleged "waste." Although Mr. Teichner was critical of the labeling of expenditures in the Anthem Report, he nevertheless opined that "Dennis should have had the freedom to spend a relatively small percentage of his sizable annual compensation on discretionary expenditures, as should anyone else." Teichner Report 3. In response to a query about "[w]hat is the amount of money somebody can spend on a girlfriend without it being community waste?," Mr. Teichner testified:

> Well, I don't think there's any threshold amount. . . You've got to take in context as to whether those expenditures would have been made otherwise. You got to take into account how much was expended, what the person's earnings were, whether or not that person is living, is apart from their normal spouse and for how long. . . You've gotta take the expenditures in context and then say, what's reasonable? Are these living expenses expenditures that Mr. Kogod would have spent anyway had he not had a girlfriend. . . Or are they a little bit more? And, if they're a little bit more, then still is he dissipating the marital estate by doing this while his income is going up, while his net worth is going up. I think you have to take this all into context.
>
> * * * *
>
> Again, . . . you've gotta take everything into context. If he's living apart from his wife, he's got his own life, she's got . . . the wife has her own life. 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").[47] Indeed, it

[47]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").

is reasonable for this Court to expect that the expense amounts represented by each party in their FDFs are accurate (and that any amounts spent in excess thereof would require an accounting and explanation). The experts similarly should be able to rely[48] on said sworn financial declarations to establish the amount each party spends monthly on the expenditures listed therein.[49]

Based on this Court's review of the evidence, including the reports submitted by the parties' respective experts, this Court finds that the total amount of waste committed by Dennis was $4,087,863. Dennis failed to meet his burden by clear and convincing evidence (or even a preponderance of the evidence) that this amount was not wasted. In this regard, a compelling reason exists to divide the assets unequally by attributing to Dennis as part of his distribution of assets the sum of $4,087,863. Thus,

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[48]This Court recognizes that each party's FDF may not reflect actual expenditures throughout the marriage or even dating back to 2010. There is nothing in the record, however, that demonstrates that either party's legitimate and appropriate spending was higher prior to the commencement of the divorce (or in any prior year during the marriage). Taking into account the combined annual income of the parties prior to 2010, it appears unlikely that the parties' spending was as high as they each reported in their respective FDFs. Thus, reliance on current FDFs to calculate spending practices would tend to understate the level of wasteful spending by giving each party credit for more than he/she actually spent.

[49]At a minimum, "living expenses include all payments for food, clothing, housing, transportation, and medical costs incurred by the parties. Living expenses clearly do not include expenditures for the benefit of a paramour, or transactions which are legally or morally reprehensible." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 578, 581-582 (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).

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for purposes of accounting and calculation, this amount should be included as an asset on Dennis' side of the marital balance sheet ledger. This amount is based on the discussion of the specific areas of waste/dissipation identified in the Anthem Report. With respect to the different "buckets" of alleged waste, this Court additionally finds as follows:

(a) Nadya and Dennis/Nadya's Children: Total Waste: $1,808,112

Preliminarily, Dennis acknowledged that Gabrielle did not and would not have approved of spending any community funds on Nadya or their children. Thus, contrary to his argument, this Court *cannot* find that Gabrielle "tacitly agreed" to Dennis' spending. The Anthem Report details that a total of more than $1.6 million of community funds were diverted from the marital community for the benefit and support of Nadya and Nadya and Dennis' children.

The Anthem Report also provides that, based on Dennis' deposition testimony, he provided Nadya with approximately $3,000 in cash each month. Thus, "we have estimated that Dennis provided Nadya with approximately $279,000 from March 2008 through November 2015." Anthem Report 11. As discussed below, this Court is attributing waste to Dennis from 2010 forward for monies not elsewhere classified (which includes a category for withdrawals and cash advances (Reference 123 of Exhibit 6 to Anthem Report)). Accordingly, and to avoid potential duplication with "withdrawal" and "cash advance" categories, this Court is not inclined to include the total amount as part of the waste calculation. Nevertheless, it is reasonable and appropriate to find that an additional $72,000 was given to Nadya in cash from March

2008 through February 2010 (the month preceding Dennis' filing of the initial Complaint for Divorce (Mar. 10, 2010). Such a consideration avoids potential duplication (as pre-2010 expenditures have been excluded from the monies not elsewhere classified) and is sufficiently certain based on the record so as to establish a *prima facie* showing of waste that Dennis has acknowledged.

Pursuant to the Anthem Response Report, an additional $54,934 in expenditures was discovered from additional account statements produced after the completion of the Anthem Report. This amount should be included as part of the total amount of funds spent on Nadya.[50] Combined with the $1,681,178 set forth in Exhibit 2 to the Anthem Report, the expenditures total $1,808,112.

The Anthem Report summarizes the types of expenditures included as part of this total, with Exhibit 2 attached thereto setting forth the detail of these expenditures dating back to 2008. The Anthem Report noted that additional information is needed to "assess the amount of cash that was provided to Nadya." Anthem Report 10. The Anthem Report also notes that "missing source documentation was requested during the course of our engagement," but that additional documentation has not been received. Anthem Report 6-7. Thus, it appears that the amount identified by the Anthem Report may have understated the actual expenditures from the marital community that benefitted Nadya and the children.

. . .

[50]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.

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Dennis complained that the Anthem Report failed to recognize that a portion of the grocery (or other) expenses listed under the Nadya/children category may have benefitted him (and therefore should be either excluded or reduced). Contrary to his claim, however, Ms. Allen testified that adjustments were in fact made based on the amount Dennis claimed for the same expenditure (e.g., grocery expenses) on his May 2015 FDF. Further, it appears that this section of the report did not include allocations "for living expenses paid directly by Dennis such as utilities, groceries, property taxes, and costs related to the Overland apartment, the Edinburgh home, and the Oak Pass home. These costs are discussed later in this report." *Id.* 11. Finally, it is notable that Anthem Forensics had not received information regarding account activity/expenditures for Nadya for the period of time dating back to January 2004. Thus, it appears that the $1,808,112 likely understates the amount spent on Nadya and the children.

Mr. Teichner testified, and Dennis argued, that the money he spent on Nadya and the children would have been spent elsewhere and speculated that such other "hobby" would have been more costly financially to the marital community. Thus, independent of his challenge to the forensic tracing of these expenditures to Nadya and the children, Dennis submits that this spending should not even be considered or categorized as waste. In support of this argument, Dennis offered analysis of the relatively low percentage of expenditures on his Nadya "hobby" in comparison to his total income:

. . .

> [The Anthem Report] assumes potential community waste on the premise that Dennis was not entitled to spend monies the way that he chose to do so. If there had not been expenditures by Dennis for Nadya and their children, for Jennifer, or for other items for which Anthem alleges [p]otential community waste, he may have spent the money elsewhere while living apart from Gabrielle. However Dennis chose to spend his money from 2004 through the date of [the Anthem Report] cannot be assumed to be potential community waste, especially in light of the amount of his spending in relation to his dramatically increasing annual income and due to the fact that the purpose of many of the expenditures in [the Anthem Report] are either mischaracterized or unknown.

Teichner Report 3.

This argument somewhat presupposes that this Court should recognize a wealth exception to the analysis of waste. In other words, Dennis could have and should have been allowed to spend community funds on any "hobby" or pursuit (including a girlfriend "hobby") based on the sheer size of the marital estate and amount of income he has generated. Alternatively, such an argument suggests that all spouses should have a similar percentage of their budget to spend on such things as girlfriends/boyfriends. In the context of this case, this Court cannot ratify or condone such a theory or argument. It is for a higher court to declare that community funds spent on a girlfriend and children born of a secret affair is not waste of the other spouse's present and existing share of those community funds.[51] The nature of the expenditure (i.e., is the expense item contrary to the maintenance of marital harmony?), is relevant to the

[51]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.

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Court's determination of whether it is merely a "lifestyle" choice (i.e., a legitimate hobby) or "waste" that justifies an unequal division of assets. The notion that spending money on a girlfriend or boyfriend is somehow acceptable conduct and that this Court would "open the floodgates for these type of claims" (Dennis' Brief 30) by requiring reimbursement in some form is not a tenable argument.

Dennis also pointed out that Gabrielle was free to spend money on any hobby or pursuit and that he never imposed any limitations on her spending or criticized her spending. Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was never restricted in her spending or her access to money. The record reflects, however, that Gabrielle did not spend extravagantly. To the contrary, she would inform Dennis of transactions as small as gifting a washer and dryer. *See* Exhibit 20 (October 21, 2011 message from Gabrielle inquiring: "Jennifer needs a washer. Okay for her to have ours?"). This Court finds and concludes that Gabrielle's unrestrained access to and use of community funds does not overcome the finding and conclusion that Dennis' spending (both unaccounted and accounted) is a compelling reason to divide the community assets unequally between the parties.

Dennis failed to demonstrate with credible evidence that the expenditures set forth on Exhibit 2 to the Anthem Report and Exhibit 2 to the Anthem Response Report were not diverted from the marital community and that the total amount reflected therein does not constitute marital waste. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $1,808,112 as part of Dennis' division of assets.

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(b) Jennifer: Total Waste: $45,100

The Anthem Report details that $45,100 of community funds were diverted from the marital community for Jennifer's benefit. The Anthem Report summarizes the types of expenditures included as part of this total, with Exhibit 4 attached thereto setting forth the detail of these expenditures. The evidence also establishes that Dennis purchased a sapphire ring intended for Jennifer worth $14,000. The record reflects that the sapphire ring remains in Dennis' possession.

Dennis failed to demonstrate with credible evidence that the $45,100 amount was not diverted from the marital community. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $45,100 as part of Dennis' division of assets. Moreover, the sapphire ring is confirmed to Dennis as his sole and separate property, with a value of $14,000.

(c) Yacht: Total Waste: $0.00

During the marriage, Dennis sold and purchased two yachts. First, he purchased a 2007 Cruiser yacht in 2012. He traded the Cruiser yacht for a Marquis yacht in June 2014 (while these divorce proceedings were pending). Although the Marquis yacht was acquired in the name of Dennis' parents, it is undisputed that Dennis funded the entire purchase and his parents had no interest in the yacht. In July 2015, Dennis sold the Marquis yacht for $990,000. Anthem Forensics determined that Dennis spent $626,658 in excess of the sales proceeds on yacht-related expenses.

. . .

. . .

Dennis testified that his purchase of the yachts was his pursuit of a hobby that replaced old hobbies that were no longer physically practical.[52] Although this Court recognizes that Dennis' newfound "hobby" was not disclosed to Gabrielle and it does not appear that she ever expressly consented to these expenditures, this Court finds that Dennis' yacht expenditures are the type of "over consumption" referenced in *Putterman*, that does not necessarily constitute a compelling circumstance for an unequal division of assets. *Putterman*, 939 P.2d at 1048-49. This finding takes into consideration the size of the marital estate (i.e., lifestyle considerations) and Dennis' argument that his spending on such a hobby did not cause a diminution in value of the marital estate. Combined with a finding that this type of expenditure is not necessarily inimical to the maintenance of a harmonious marital relationship, this Court finds that these expenditures do not provide the Court with a compelling reason to unequally divide the community property. Thus, this Court does not attribute any amount to Dennis as part of the division of assets.

(d) Family Expenditures: Total Waste: $72,200

During their marriage, the parties donated monies for the benefit of other family members. Most of these contributions, however, benefitted Dennis' family members. It appears that the donations or monies forwarded to Gabrielle's family members were limited primarily to small birthday gifts and contributions to expenses associated with

. . .

[52]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.

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property inherited by Gabrielle and her siblings. With respect to Dennis' family, the contributions to his family members included the following:

- The March 2013 purchase of the property located at 321 South San Vicente, Boulevard, Los Angeles, California (hereinafter referred to as the "San Vicente" property) where Dennis' parents reside. This property is listed as part of the division of community assets in this divorce. *See* Exhibit 1. (Dennis' parents testified that they believed the property would belong to Dennis upon their passing. Although his father signed a note for the property, he did not believe Dennis would require any payments and he has not, in fact, made any payments on the note.)

- Dennis has paid and continues to pay the property taxes and homeowners association dues (approximately $600 per month according to Dennis' father) for the San Vicente property. Further, Dennis has paid and continues to pay for his parents' car insurance.

- For a period of time, Dennis contributed $1,000 per month for the support of his parents.

- Dennis gave his father $50,000 to contribute to a political campaign.

- Dennis purchased the property located at 434 South Canon Drive, Beverly Hills, California (hereinafter referred to as the "Canon Condo") for the benefit of his brother's family. The Canon Condo is also listed as a community asset in the divorce. *See* Exhibit 1.

- Dennis advanced money to his brother, Mitchell Kogod, to assist with the opening of Mitchell's restaurant. Dennis also paid attorney's fees on Mitchell's behalf. It is unclear, however, whether this amount has been repaid.

As noted above, it was not uncommon for Gabrielle to communicate with 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

uncommon throughout the marriage. In fact, Gabrielle complained on November 23, 2010 that:

> Our finances are what we've been contributing to and building together over the course of our marriage. My thought was that any decisions being made about what we – individually or jointly — would do with them would have been, at least discussed. . . . I'm asking that, before any more decisions be made, you do make me aware of them and that we work them out together.

Exhibit 23. On December 12, 2013, however, Gabrielle lamented:

> And one of the saddest things is that, *throughout our marriage*, you've pretty much always done what you wanted to do, whether it was cars, cats, travel, moving and buying homes – whatever. I always wanted you to be happy and have what you wanted, way back to when we were just starting out. I don't know why, at some point you felt the need to start doing things without telling me, and it got to a point where that simply became your way of doing things.

Id. (emphasis added).

Notwithstanding the lack of communication by Dennis to Gabrielle about the assistance that he provided to his direct family members, this Court finds and concludes that, with exception to the specific expenditures discussed below, said expenditures should not receive the same level of scrutiny as those monies spent on non or new family members concealed from Gabrielle. Although it is undisputed that Gabrielle did not share a close or friendly relationship with Dennis' family, such family-related expenditures, even when not disclosed or agreed to, are not necessarily inimical to a harmonious marital relationship when viewed in the context of this marital estate. When questioned about Dennis' spending on his parents, Gabrielle acknowledged that such spending was not inappropriate, exclaiming, "they are his parents." Gabrielle

qualified her testimony by emphasizing that these expenditures should be discussed and that "you come to a decision together." Nevertheless, Dennis' expenditures on family members was relatively long-standing and regular.

Although a married couple may disagree about money spent on family members (and such disagreements may result in discord), such gifts standing alone should not be deemed dissipation or waste without examining the context of the expenditures, including consideration of the overall marital estate and implied consent under the facts and circumstances of this case. Ultimately, this Court does not find that, again with the exception of those items discussed below, such expenditures constitute a compelling reason to divide the community property unequally. Moreover, the assets acquired for the benefit of Dennis' family members are captured in the Marital Balance Sheet as community assets confirmed to Dennis with Gabrielle receiving her one-half interest as a result.

The foregoing findings are limited to those expenditures that benefitted direct family members, which this Court defines as Dennis' parents, Dennis' siblings and Dennis' children from his *prior* marriage. It appears that Dennis gifted community funds to an aunt totaling $15,000 in August and September 2014. Exhibit 75. These gifts took place after the issuance of the Joint Preliminary Injunction (May 15, 2014). Dennis failed to demonstrate by clear and convincing evidence that said $15,000 is not waste of community assets or that this particular family member was the beneficiary of regular and routine gifts. Further, since May 2014, Dennis made what appear to be two non-routine large payments of $3,600 each (in January and May 2015) to his

father, Sheldon Kogod. These payments occurred after the initiation of these divorce proceedings and do not appear to be related to his parents' routine and regular support. Finally, the $50,000 Dennis advanced to his father for a campaign contribution cannot be classified as an appropriate expenditure of community funds.

Dennis failed to demonstrate with credible evidence that the $72,200 detailed above was not improperly diverted from the marital community. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $72,200 as part of Dennis' division of assets.

(e) Amounts Not Elsewhere Classified: Total Waste: $2,162,451

Anthem Forensics included as part of its analysis a category or "bucket"of expenditures not elsewhere classified in the Anthem Report. Anthem Forensics explained:

> While we have sought to identify potential community waste related to specific cost centers, the documentation that we have thus far received has prevented us from being able to precisely allocate other outflows between Dennis and non-community uses. As such, we have prepared a summary of outflows between Dennis and non-community uses.

Anthem Report13.

Anthem Forensics aggregated the outflows by category and year in Exhibit 6 to the Anthem Report. For ease of reference, Exhibit 6 to the Anthem Report is attached hereto as this Court's Exhibit 2. Anthem Forensics then made adjustments to the amounts that included: (1) removing amounts that were already included in the marital balance sheet as part of the property division; (2) removing amounts already allocated elsewhere in the Anthem Report; (3) adjusting the amounts that Anthem Forensics

assumed "may have reasonably benefitted the community" (even though Dennis did not provide proof that such a community benefit existed);[53] and (4) adjusting amounts based on Dennis' representations in his May 2015 FDF and his deposition testimony of his monthly spending on a particular expense item.

As previously noted, it appears Anthem Forensics accepted and relied on Dennis' representations regarding his monthly expenditures as he defined them in his May 2015 FDF. Although Dennis and Mr. Teichner complained that Anthem Forensics somehow placed Dennis on an "allowance" or set limits on his expenditures, the record establishes that Anthem Forensics relied on Dennis' claimed expenses (or, in other words, Dennis himself defined his monthly "allowance" for each expenditure based on his sworn May 2015 FDF). After allocating or crediting certain categories with the amount of expenses claimed by Dennis in his May 2015 FDF, Anthem Forensics allocated the excess amount by category into "amounts not elsewhere classified." Anthem Forensics also offered that some of the entries could not be determined without additional information. Thus, having already given credit to Dennis of the amount he claimed as his monthly expense in his May 2015 FDF, the amounts reflected in Exhibit 6 to the Anthem Report (and attached hereto as this Court's Exhibit 2) appear to be the excess amounts for which information is lacking or Dennis

[53]Under Note 5 to Exhibit 6, Anthem Forensics gave Dennis the benefit of the doubt. In this regard, although Anthem Forensics lacked information to determine whether these 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.

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has failed to otherwise justify. It was Dennis' burden to demonstrate that such unaccounted expenditures did not constitute waste.[54]

After making adjustments to the category totals, the Anthem Report identifies a total of $3,611,035.84 in "non-community outflows not elsewhere classified." As noted above, this total is broken down into specific references in Exhibit 6 to the Anthem Report. In response thereto, the Teichner Report included the same exhibit with deletions (represented by a "D" in his Schedule 1) for those "expenditures for assets, investments, loan repayments and other items that should not be assumed by [Anthem Forensics] to be potential community waste." For ease of reference, Schedule 1 to the Teichner Report is also included as part of this Court's Exhibit 2. This Court finds that sufficient evidence exists to make the following additional downward adjustments (organized by the corresponding "Reference number" in Exhibit 2):

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 *prima facie* showing that category of expenditures constitutes waste; some entries pre-date 2010.

[54]Dennis also complained that Gabrielle scrutinized "nickel" and "dime" expenditures that would be impractical to account for. He cited to the discussion before this Court at a prior 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.

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Reference number	Description/ Category	Adjustment amount	Explanation
18	Bank Fees: Finance	$7,337.72	No *prima facie* showing that category of expenditures constitutes waste; some entries pre-date 2010.
20	Bank Fees: Interest	$17,669.60	No *prima facie* showing that category of expenditures constitutes waste; small entry pre-dates 2010.
21	Bank Fees: Loan interest	$26,989.96	No *prima facie* 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 consitute 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.[55] 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;*[56]
(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.*[57]

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

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[55]*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.

[56]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.

[57]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.

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justified by Dennis. This Court finds sufficient justification in the record to conclude that the foregoing adjustments are appropriate in the context of the spending from the marital estate. However, with respect to the remaining $2,162,451, this Court is unable to make a similar finding. Specifically, Dennis failed to meet his burden to show that $2,162,451 was not "wasted" or that said amount was used for community purposes. Accordingly, this Court finds that a compelling reason exists to unequally divide the community assets by attributing the sum of $2,162,451 as part of Dennis' division of assets.

Notably, as part of the Teichner Report, Dennis argued for the elimination of the following itemized "References" (with the parenthetical description of those items not discussed above by this Court): 7, 9 (auto-related not elsewhere classified), 23, 57 (home related – art (Wilshire apt.)), 64 (legal fees), 68, 69, 70, 71, 72, 73, 74, 79, 80, 95, 114, and 122 (wire transfer – unknown) for total "eliminations" of $1,768,251.69 "Before Accounting for Elimination of Business Related and Normal Living Expenses." Many of the References to which Dennis objected have resulted in further adjustments from the total as set forth above. For those References that Dennis argued for removal, but have not been deducted or adjusted by this Court, Dennis failed to satisfy by clear and convincing evidence his burden to demonstrate that those unaccounted monies did not constitute waste. Moreover, some of the auto-related expenditures took place after the issuance of the Joint Preliminary Injunction and Dennis failed to meet his burden to justify said expenditures. Accordingly, there is a compelling reason to divide the assets unequally by the resulting amount of $2,162,451.

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(f) Opportunity Cost of Potential Community Waste

Gabrielle argued that she should be compensated for the opportunity cost "of foregone returns" associated with Dennis' use of community assets and income for purposes that did not benefit the marital community. Anthem Report 16. Further, Gabrielle also argued that she should be compensated for lost rental income for real property in which a family member or Nadya and the children resided. Although the Anthem Report did not identify a specific dollar amount of reimbursement, the Anthem Report cited Dennis' deposition testimony that the "targeted rate of return on his UBS accounts approximated 3.5 to 4.5 percent after taxes." *Id.*

This Court is not inclined to either find or conclude that, under the circumstances of this case, there is a compelling reason to divide the assets unequally on the basis of "foregone returns" associated with the diversion of community funds by Dennis. Independent of the speculative nature of evaluating such an opportunity cost, this Court takes into consideration the precipitous increase in the value of the marital estate during a period of time in which the marital relationship was irretrievably broken. Although this finding does not excuse the waste that this Court previously found Dennis to have committed, the fact that there was no diminution in the value of the marital estate is relevant to the Court's consideration of this issue raised by Gabrielle. Moreover, this Court similarly finds that potential lost rental income from real property in which either Dennis or a family member resided is not a sufficiently compelling reason for an unequal division of assets in this matter.

. . .

In summary, this Court finds that a compelling reason exists to unequally divide the assets of the marital community pursuant to NRS 125.150 by attributing to Dennis the following amounts as part of the division of assets:

❑	Nadya and Dennis/Nadya's Children:	$1,808,112
❑	Jennifer:	$45,100
❑	Family Expenditures:	$72,200
❑	Amounts Not Elsewhere Classified:	$2,162,451
	TOTAL:	$4,087,863

IV. SANCTIONS

Gabrielle also seeks sanctions against Dennis for his violation of this Court's Joint Preliminary Injunction (May 15, 2014) and the terms of the parties' Stipulation and Order (Aug. 10, 2015). As noted previously, Gabrielle's request for contempt failed to include a sufficient affidavit from Gabrielle consistent with *Awad v. Wright*, 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Nevertheless, pursuant to EDCR 7.60,[58] this Court may consider sanctions against Dennis for his conduct.

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[58]EDCR 7.60 provides, in relevant part, as follows:

> (b) The court may, after notice and an opportunity to be heard, impose upon an attorney or a party any and all sanctions which may, under the facts of the case, be reasonable, including the imposition of fines, costs or attorney's fees when an attorney or a party without just cause:
>
> . . . .
>
> (1) So multiplies the proceedings in a case as to increase costs unreasonably and vexatiously.
>
> . . . .
>
> (5) Fails or refuses to comply with any order of a judge of the court.

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With respect to Dennis' alleged violation of the Stipulation and Order (Aug. 10, 2015), the terms thereof fail to provide this Court with an adequate basis to make findings of contempt (apart from the failure to include an appropriate *Awad* affidavit). The Stipulation and Order (Aug. 10, 2015) is devoid of any specific deadlines for the conduct required therein. Further, it appears from the record that the proceeds from the sale of the yacht have been preserved in the accounts being divided by this Court.

This Court's Joint Preliminary Injunction (May 15, 2014) (hereinafter referenced as the "JPI") provides, in relevant part, as follows:

> YOU ARE HEREBY PROHIBITED AND RESTRAINED FROM:
>
> 1. Transferring, encumbering, concealing, selling or otherwise disposing of any of your joint, common or community property of the parties, or any property which is the subject of a claim of community interest, except in the usual course of business or for the necessities of life, without the written consent of the parties or the permission of the court.

The record reflects that, after the issuance of the JPI, Dennis spent more than $10,000 on thirty-seven (37) individual transactions that totaled $1,486,452. Exhibit 73 (Examples of Outflows Greater than $10,000 Since May 2014). These expenditures do not include his purchase of a yacht and his Wilshire residence (which have been captured in the Marital Balance Sheet attached hereto). These expenditures do not appear to qualify as the "necessities of life" or to have been made in "the *ordinary* course of business." Nevertheless, it appears that the amounts listed in Exhibit 73 are included in either the Anthem Report for purposes of accounting, or are part of the Marital Balance Sheet. This includes references in Exhibit 73 to categories contained in Exhibit 6 to the Anthem Report. Although these expenditures have been captured

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in the Anthem Report and included as part of this Court's analysis of community waste, each transaction violated the terms of the JPI. There is no wealth exception to the express terms of the JPI. This Court sanctions Dennis the sum of $500.00 for each of the 39 violations itemized in Exhibit 73, for a total of $19,500. Dennis should pay to Gabrielle the $19,500 sanction within thirty (30) days of the entry of this Decree.

This Court is not inclined to find that sanctions should be imposed for the expenditures detailed in Exhibit 72 (Nadya/Children-Related Outflows Since May 2014), or Exhibit 75 (Spreadsheet showing payments to or on behalf of Dennis' Family Members since May 2014). Again, these expenditures are included in other sections of the Anthem Report and have been considered by the Court with respect to the issue of waste. Further, many of the expenditures listed in Exhibit 72 and Exhibit 75 were for relatively small amounts and were for ongoing living expenses that this Court would not expect would cease upon the initiation of the divorce. Although these expenditures are appropriate for consideration in evaluating Gabrielle's claim of waste, this Court does not find a sufficient basis to impose additional monetary sanctions against Dennis.

V. ALIMONY

A. CONCLUSIONS OF LAW

NRS 125.150 provides that, in granting a divorce, this Court "[m]ay award such alimony to the wife or to the husband, in a specified principal sum or as specified periodic payments, as appears just and equitable." NRS 125.150 further adds, in pertinent part, as follows:

5. In granting a divorce, the court may also set apart such portion of the husband's separate property for the wife's support, the wife's separate property for the husband's support or the separate property of either spouse for the support of their children as is deemed just and equitable.

* * * *

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

(a) The financial condition of each spouse;

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

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

(d) The duration of the marriage;

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

(f) The standard of living during the marriage;

(g) The career before the marriage of the spouse who would receive the alimony;

(h) The existence of specialized education or training or the level of marketable skills attained by each spouse during the marriage;

(i) The contribution of either spouse as homemaker;

(j) The award of property granted by the court in the divorce, other than child support and alimony, to the spouse who would receive the alimony; and

(k) The physical and mental condition of each party as it relates to the financial condition, health and ability to work of that spouse.

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

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(b) Whether the spouse who would receive such alimony provided financial support while the other spouse obtained job skills or education.

(Emphasis added).

There have been a number of cases from the Nevada Supreme Court over the years that have discussed various factors to consider when determining the propriety of an award of spousal support. For the most part, these factors have been codified in NRS 125.150(9). However, these eleven statutory guidelines provide no guidance as to the relative weight to be applied to each factor or the measure of balancing these factors. Further, there is no formula to be applied by this Court in calculating or determining the propriety of awarding spousal support or the amount thereof. Rather, this Court weighs and balances the foregoing factors to adjudicate this issue.

Scholarly discussion of these statutory guidelines is instructive, specifically including the Honorable David A. Hardy's *Nevada Alimony: An Important Policy in Need of a Coherent Policy Purpose*, 9 NEV. L. J. 325 (2009). To this end, the statutory factors support a conclusion that spousal support is not limited to a "need" based derermination. Rather, there are three general categories or theories of support. First, need based support (looking at need and ability to pay). Second, support that is in the nature of compensation for economic losses as a result of the marriage and divorce (which includes support that is based on the subordination of a career by one spouse, support that is adjunct to property division where the payor spouse has developed a "career asset," and support that is based on a spouse's reliance on the existence of

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marriage). Finally, support that is intended for welfare avoidance, or to prevent a spouse from becoming a public charge.

The purpose of spousal support is not to equalize post-divorce incomes, but "to allow the recipient spouse to live as nearly as fairly possible to the station in life enjoyed before the divorce." *Shydler v. Shydler*, 114 Nev. 192, 198, 954 P.2d 37, 40 (1998). Further, "[a]lthough the amount of community property to be divided between the parties may be considered in determining alimony," a spouse should not be required to deplete his/her share of community property for support. *Id.*, 114 Nev. at 198, 954 P.2d at 40. Further, this Court should not consider the respective "merits" of the parties in adjudicating the issue of spousal support. *Rodriguez v. Rodriguez*, 116 Nev. 993, 13 P.3d 415 (2000). It is not a "sword to level the wrongdoer," nor is it a "prize to reward virtue." *Id.*116 Nev. at 999, 13 P.3d 419. Rather, "Alimony is financial support paid from one spouse to the other whenever justice and equity require it." *Id.*

Prior to addressing Gabrielle's request for periodic spousal support, this Court disposes of the issue of rehabilitative support. Pursuant to NRS 125.150(10), this Court is required to consider whether there is a basis to award rehabilitative alimony. Based on the record before this Court, there is no basis for an award of rehabilitative alimony. There are no facts in the record establishing the existence of a plan for rehabilitation and no evidence establishing viable options for rehabilitation or training. Indeed, it appears that Gabrielle is satisfied with her existing career and there was no indication that she desired or needed further training or education. Moreover,

Gabrielle leaves the marriage with an educational background that is superior to Dennis. Gabrielle has neither sought nor presented facts that warrant consideration of rehabilitative support.

B. FINDINGS OF FACT

Preliminarily, this Court finds that, taking into consideration Gabrielle's income (both from her employment and the passive income she will earn on the assets she receives as part of the division of community property), the spousal support considered by this Court is not need based or for the purpose of welfare avoidance. Nevertheless, there is a sufficient factual basis for the Court to consider an award of support that is in the nature of compensation for economic losses as a result of the marriage and divorce. With respect to the statutory factors to be considered, this Court finds as follows:

> (1) The financial condition of each spouse; the income, earning capacity, age and health of each spouse; and the physical and mental condition of each party as it relates to the financial condition, health and ability to work of that spouse. NRS 125.150(9)(a), (e) and (k)

Although the focus of these statutory factors is the recipient's need and payor's ability to pay, subsection (e) includes an element of examining the development by the payor of a career asset and reliance on the part of the recipient on the continuation of marriage. It is undisputed that both parties are capable of continuing to work and neither party suffers from any limiting mental or physical condition that inhibits their respective ability to earn income. Although Dennis referenced an upcoming hip

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surgery, there is no evidence indicating that he will be unable to continue his employment in the future. Gabrielle is 58 years of age and Dennis is 57 years of age.

In evaluating the financial condition of each spouse, this Court considers and defines the income of both Gabrielle and Dennis to evaluate their income and earning capacity. With respect to income earned by the parties during the marriage, the increase in Dennis' annual income has been dramatic. For example, in 2003, the parties reported $826,179 in combined total income/adjusted gross income (with $826,902 in "wages, salaries, tips").[59] Exhibit 16. From $826,179 in income in 2003, their combined income thereafter is summarized as follows:

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

[59]It appears that Gabrielle's portion of the parties' combined income was a very small 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.

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Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2014	$14,976,489	$14,459,056	5
2015[60]		$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.

[60]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.

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Gabrielle has worked as a nurse manager, nurse recruiter and a clinical nurse. Although her Certified Legal Nurse Consultant credential lapsed in approximately 2012, she has worked at Dignity Health for approximately ten years. She works 24 hours per week (or 48 hours over a two-week pay period). Throughout their marriage, there was not an expectation that Gabrielle would work more than her present part-time employment. Gabrielle enjoys her current employment and, during the marriage, Dennis encouraged Gabrielle to remain with Dignity Health.[61] Gabrielle has not applied for any different employment since 2004. Gabrielle defined her income in her 2016 FDF, wherein she represented that her average gross monthly income was $4,624.30. Gabrielle's 2016 FDF. After deductions, her net monthly income was $3,800. *Id.*

In contrast with Gabrielle's income, defining Dennis' income for support purposes is complicated. A comparison of his various FDFs filed with the Court illustrates the wide range of income reported by Dennis. For example, Dennis represented average gross monthly income of $66,666.66 in his February 2015 FDF. His reported average gross monthly income increased to ***$600,310.40*** in his May 2015 FDF. Finally, Dennis represented average gross monthly income of $61,538.48 in his February 2016 FDF. Dennis' income and benefits of employment with DaVita

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[61]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.

is summarized in the annual Proxy Statements he received from the United States Securities and Exchange Commission, which provide the following detailed summary:[62]

Year	Salary	Bonus	Stock Awards	Options Awards	Non-Equity Incentive Plan Compensation	All Other Compen-sation	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.[63]

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[62]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.

[63]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

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Moreover, from 2003 through 2009, this Court notes that the parties' combined income from "wages, salaries, tips" totaled $8,861,289, for an annual average combined income of $1,265,898.43. This Court also takes into consideration the fact that the highest income earned by Dennis came at a time that the marital relationship was broken and the parties had permanently separated. Without ascribing credit or blame, the delay in the parties divorcing has resulted in significant growth in the size of the overall marital estate. Although this Court does not accept Dennis' hypothetical proposition that the marital estate to be divided in 2010 would have been $4 million had he prosecuted his Complaint for Divorce (Mar. 10, 2010), this Court does accept the argument that the amount Gabrielle will receive as part of the property division has increased significantly during the five plus years that the parties have been permanently separated.

Recognizing that this is not a need based spousal support case, this Court similarly (as with Dennis' incentive compensation income) discounts the passive income that Gabrielle will earn from the property that she will receive as part of the property division.[64] Instead, this Court focuses on Dennis' base salary plus his average bonus income received from 2008 through 2012, and 2014 and Gabrielle's income from her employment. Thus, this Court finds that Dennis' average gross monthly

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which a "bonus" was not reported pursuant to SEC filings), the annual average bonus was $159,000.

[64]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.

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income for purposes of support is $80,000, with average net monthly income of $58,000 (after deducting federal income taxes and social security deductions). The resulting difference in the parties' average monthly net incomes is $54,200.

(2) The nature and value of the respective property of each spouse and the award of property in the divorce to the spouse who would receive alimony. NRS 125.150(9)(b) and (j)

Dennis proposes that he receive the majority of the non-liquid assets as part of the division of assets. This includes: (1) the residence in which Nadya and the children reside (the Oak Pass property); (2) the residence in which Dennis' parents reside (San Vicente property); and (3) the residence in which Dennis' brother's family reside (Canon Condo). Based on such a division, Dennis argued that Gabrielle would leave the marriage with approximately $18,000,000 in cash and $2,000,000 in real estate. Dennis added that Gabrielle should be able to earn a reasonable rate of return of at least 4%. As such, Dennis projected that Gabrielle could earn between $500,000 and $800,000 in passive income if Gabrielle invests the liquid assets with a conventional investment house (or even with a bank).[65]

According to Gabrielle's FDFs, she spends between $180,000 and $240,000 per year. Her 2015 FDF (Exhibit XX) shows total monthly expenses of $15,255 per month, or $183,060 annually. Gabrielle acknowledged, however, that her expenses would likely be reduced slightly after the Lake Las Vegas residence was sold. Thus,

[65] 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.

Gabrielle does not "need" support to meet her expenses. Nevertheless, comparing the total income each party will earn based on the history of their earnings during the past five years (combined with the passive income Gabrielle likely will earn), the record supports a finding that Dennis will continue to earn more income annually than Gabrielle.

(3) The contribution of each spouse to any property held by the spouses pursuant to NRS 123.030. NRS 125.150(9)(c)

This factor is not applicable in this case.

(4) The duration of the parties' marriage. NRS 125.150(9)(d)

The parties married on July 20, 1991. Thus, they have been married for nearly 25 years, which qualifies as a long-term marriage. As a result, Gabrielle has relied on the continued existence of their marriage for her support. However, it is not lost on this Court that the parties have not shared a harmonious marital relationship since approximately 2004. By no later than 2010, the parties were permanently separated. Further, as discussed throughout this Decree, this Court has determined that their marriage was irretrievably broken in 2004. Finally, this divorce action was initiated in December 2013. At that time, the parties had been married for 22 years.

(5) Standard of living during the marriage. NRS 125.150(9)(f)

The parties' standard of living is defined by the historical earnings of the parties previously discussed. Again, although not need based, Gabrielle relied on the existence of the parties' marriage to maintain the standard of living achieved as a result of Dennis' income capacity. Without objection, Gabrielle followed Dennis' career

pursuits, which will result in Gabrielle leaving this marriage with more than $20 million in assets.

(6) The career before the marriage of the spouse receiving alimony. NRS 125.150(9)(g)

Both Gabrielle and Dennis had established a degree of success in their respective careers before their marriage. Although the parties followed Dennis' career throughout their marriage, it does not appear that Gabrielle's career materially suffered as a result of this mutual decision, or that she would be earning significantly more based on career subordination during the marriage.

(7) The existence of specialized education or training or level of marketable skills attained by each spouse during marriage. NRS 125.150(9)(h)

Although Dennis did not receive specialized education during the marriage, his career experiences laid the foundation for his role and position that he now enjoys at DaVita. Indeed, he acknowledged that his employment experience played a key role in "getting me to DaVita," and that his ability to remain with DaVita was something he "earned" through hard work and "getting results." At the same time, though to a lesser degree, Gabrielle remained employed throughout most of their marriage and benefitted from the job training she experienced at various places of employment and in various capacities.

(8) The contribution of either spouse as a homemaker . NRS 125.150(9)(i)

This factor includes elements of career subordination, but it is not of significant import in this matter. Gabrielle testified that, as between the parties, she was

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primarily responsible for care-taking duties of their various marital homes. Although the parties routinely employed house-cleaners, Gabrielle would cook and care for their home. However, this Court does not find that Gabrielle served as a homemaker in a traditional sense. At no time did it appear that she avoided or terminated employment for the purpose of taking care of the parties' home. Although Gabrielle's Brief cites multiple cases discussing the significance of the career sacrifices of homemakers, many of the citations involved full-time homemakers that remained at home to manage the home and raise children. Such is not the case in this matter.

Weighing and balancing the foregoing factors, this Court finds that Dennis should pay spousal support to Gabrielle in the sum of $18,000 per month, for a period of 108 months, for a total of $1,944,000. Considering the length of the parties' separation, and recognizing that the support is not need based, this Court further concludes and finds that the support should be paid in a specified or lump sum amount so as to disentangle the parties. NRS 125.150(1)(a) and (5). Accordingly, applying a 4% discount rate (the rate of return commonly referenced in the record) to the periodic monthly sum of $18,000 per month for a period of 108 months, results in a present value lump sum amount of $1,630,292. This amount should be effectuated by awarding Gabrielle the sum of $1,630,292 from the UBS Resource Management Account (account 12745) awarded to Dennis.

Based on the foregoing Findings of Fact, and Conclusions of Law, and good cause appearing therefor,

...

It is hereby ORDERED, ADJUDGED, and DECREED that an absolute DECREE OF DIVORCE is hereby GRANTED and the bonds of matrimony are hereby DISSOLVED and the parties are returned to the status of single, unmarried individuals, with Plaintiff henceforth known as GABRIELLE ROSE CIOFFI.

It is further ORDERED, ADJUDGED and DECREED that the assets and debts are divided pursuant to the Marital Balance Sheet attached hereto as **Exhibit 1**. In this regard, it is further ORDERED that the following assets are confirmed to Gabrielle as her sole and separate property:

(1) the residence and real property located at 21 Augusta Canyon Way, Las Vegas, Nevada;

(2) the sum of $186,030 from the net sales proceeds realized from the sale of the Lake Las Vegas residence (plus or minus one-half (½) of any amount in excess of or below net sales proceeds of $570,502);

(3) the following bank and financial accounts:

(a) the Merrill Lynch/Bank of America checking account (ending 0129); and

(b) one-half of the Merrill Lynch/Bank of America joint checking account (ending 6446);

(4) the following investments:

(a) the UBS Strategic Advisor account (no. 12743);

(b) the UBS Private Wealth Solutions account (no. 13134);

(c) the UBS Resource Management Account (account 21076);

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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

(10) all of Gabrielle's furnishings, jewelry, clothing, personal belongings and effects.

It is further ORDERED that the following assets are confirmed to Dennis as his sole and separate property:

(1) the following real properties:

(a) the sum of $384,472 from the net sales proceeds realized from the sale of the Lake Las Vegas residence (plus or minus one-half (½) of any amount in excess of or below net sales proceeds of $570,502);

(b) the Oak Pass property;

(c) the San Vicente property;

(d) the Canon Condo;

(e) the residence and real property located at 10776 Wilshire Boulevard; and

(f) the nanny quarters located at 10776 Wilshire Boulevard;

(2) the following bank and financial accounts:

(a) one-half of the Merrill Lynch/Bank of America joint checking account (ending 6446);

(b) the Wells Fargo checking account (ending 5397);

(c) the Wells Fargo checking account (ending 8870); and

(d) the Wells Fargo savings account (ending 6253);

(3) the following investments:

(a) the UBS Resource Management Account (account 12745);

(b) the UBS Resource Management Account (account 18575);

(c) the NEA investment;

(d) the Radiology Partners investment;

(e) the iChill investment;

(f) any interest in the Pray for Ukraine/Winter movie; and

(g) any interest in the Thomasina movie;

(4) Dennis' interest in any incentive awards through his employment with DaVita, less Gabrielle's one-half (½) interest in the fractional community property percentage in any such 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;

(5) the following automobiles:

(a) the 2015 Bentley 12 cyl.;

(d) the 2015 Bentley 8 cyl.; and

(c) one-half of the net sales proceeds realized from the sale of the 2015 Ferrari;

(6) receivables due and owing from Kim Matthews, Bernie Kogod, Mitchell Kogod, and Sheldon Kogod;

(7) the following retirement accounts:

(a) the UBS Rollover IRA (46);

(b) the sum of $13,427 from the DaVita Executive retirement plan;

(c) the Chase Cigna Health Savings account;

(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; and

(e) the Voya DaVita retirement account;

(8) the Principal life insurance policy;

(9) the sapphire ring;

(10) one-half (½) of all credit card/travel reward points accumulated during the parties' marriage; and

(11) all of Dennis' furnishings, jewelry, clothing, personal belongings and effects.

It is further ORDERED that Gabrielle has the option of receiving as her assets the 2015 Bentley (12 cyl.) and the 2015 Bentley (8 cyl.) at the corresponding values she placed on the vehicles. It is further ORDERED that Gabrielle must make her election to receive these vehicles within 14 days of the entry of this Decree. It is further ORDERED that, if Gabrielle exercises this option, the Marital Balance Sheet

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shall be modified to insert the corresponding values in Gabrielle's column of assets, with the totals recalculated to effectuate an equal division

It is further ORDERED that Dennis shall assume, pay, and hold Gabrielle harmless from the outstanding amount owed on the UBS line of credit (which is treated as a community debt).

It is further ORDERED that Gabrielle shall assume, pay and hold Dennis harmless from the following debts as her sole and separate responsibility:

(1) the amount owed to Banana Republic (account ending 4713);

(2) the amount owed to Discover (account ending 5161);

(3) the amount owed to Merrill Lynch AMEX (account ending 9677);

(4) the amount owed to Kohl's (account ending 557);

(5) the amount owed to Nordstrom (account ending 992);

(6) the amount owed to TJX Rewards (account ending 6951);

(7) the amount owed to LoveLoft Mastercard (account ending 5363) and

(8) the amount owed to Saks (account ending 688).

It is further ORDERED that Dennis shall assume, pay and hold Gabrielle harmless from the following debts as his sole and separate responsibility:

(1) the amount owed to American Express Centurion (account ending 3005);

(2) the amount owed to American Express Optima (account ending 2003);

(3) the amount owed to American Express Platinum (account ending 9008);

(4) the amount owed to Mastercard Black Card (account ending 1588); and

(5) the amount owed to Wells Fargo Visa (account ending 1032).

It is further ORDERED that the parties shall equally share the costs associated with the preparation of any Qualified Domestic Relations Order(s) necessary to effectuate the division of retirement accounts set forth herein.

It is further ORDERED that, as part of the division of assets, the sum and amount of $4,087,863 is attributed as an asset to Dennis in the Court's Exhibit 1.

It is further ORDERED that Gabrielle is awarded the sum and amount of $1,630,292 as a specified principal sum as and for spousal support, with said $1,630,292 paid from the UBS Resource Management Account (account 12745).

It is further ORDERED that Dennis shall pay to Gabrielle the sum of $19,500 within thirty (30) days of the entry of this Decree as and for sanctions associated with his violation of the JPI.

DATED this 22nd day of August, 2016.

BRYCE C. DUCKWORTH
DISTRICT COURT JUDGE
DEPARTMENT Q

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DISTRICT JUDGE
FAMILY DIVISION, DEPT. Q
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Exhibit 1

Cioffi-Kogod v. Kogod
Marital Balance Sheet

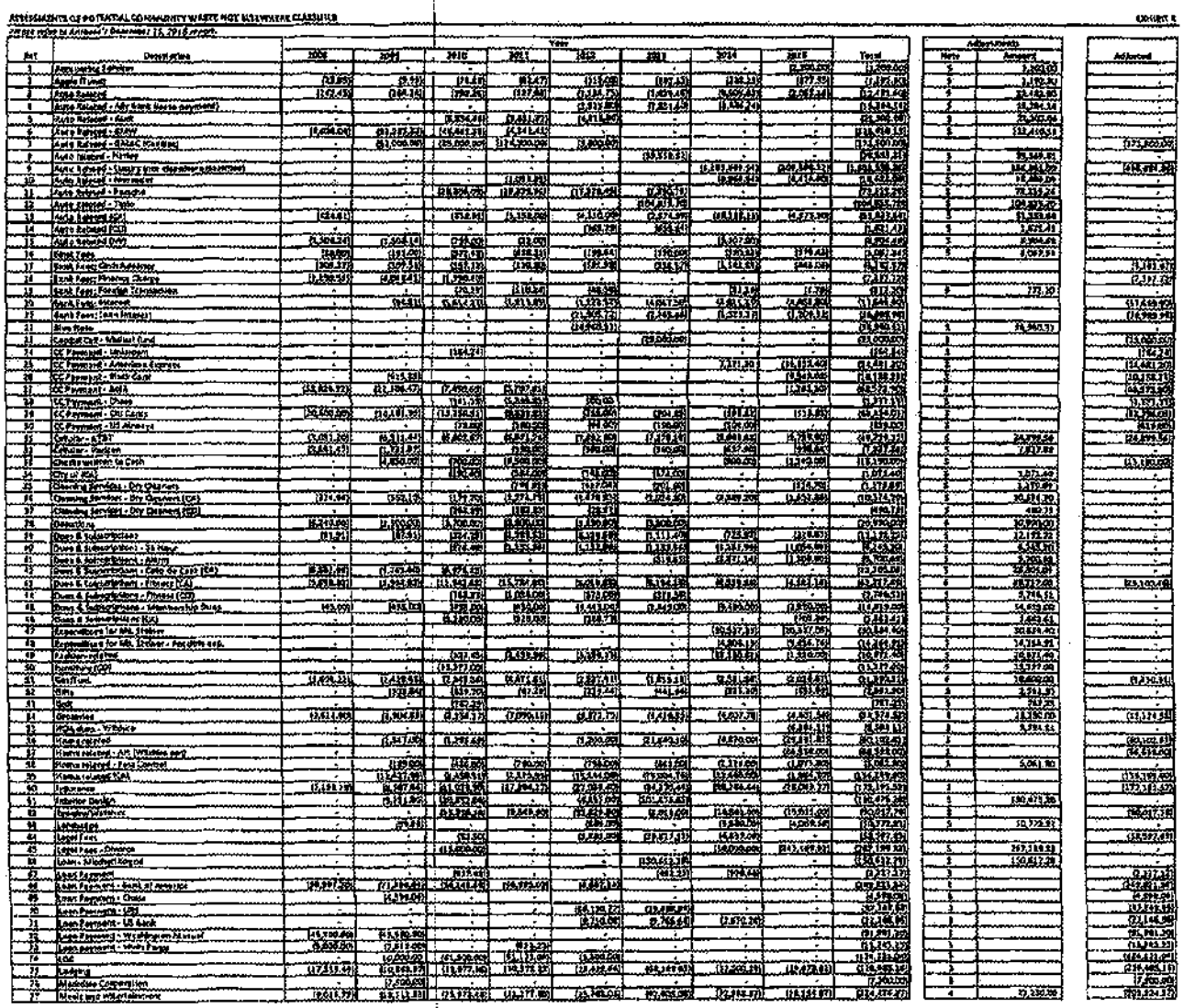
	ASSETS	Value	Debt	Net Value	Property Value: Community Dennis	Community Gabrielle	Separate Dennis	Separate Gabrielle	NOTES
	CASH/BANK ACCOUNTS								
1	Bank of America Checking (129)	$65,200	$0	$65,200		$65,200			Exhibit 141
2	Bank of America Checking (6446)	$18,356	$0	$18,356	$9,178	$9,178			Exhibit 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 Antheim Report
	Subtotal	$94,673	$0	$94,673	$20,295	$74,378	$0	$0	
	INVESTMENTS								
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 (21078)	$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	
	BUSINESS INTERESTS								
15	NEA Investment	$979,388	$0	$979,388	$979,388				Dennis & Gabrielle's Briefs
16	Radiology Partners	$150,000	$0	$150,000	$150,000				Antheim Report 17
17	Ichili	$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	
	RECEIVABLES								
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: Community Dennis	Community Gabrielle	Separate Dennis	Separate 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* 3/4/2016 hearing; Ex. WWWW
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	
	AUTOS & RECREATIONAL VEHICLES								
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					
	Subtotal	$736,675	$0	$736,675	$598,337	$138,337	$0	$0	
	PERSONAL PROPERTY								
34	Furniture (Dennis)			$0					
35	Furniture (Gebby)			$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					
	Subtotal	$14,000	$0	$14,000	$14,000	$0	$0	$0	
	LIFE INSURANCE (Cash Value)								
40	Principal	$20,500	$0	$20,500	$20,500				Exhibit XXXXX
	Subtotal	$20,500	$0	$20,500	$20,500	$0	$0	$0	

	ASSETS	Value	Debt	Net Value	Property Value: Community Dennis	Property Value: Community Gabrielle	Property Value: Separate Dennis	Property Value: Separate Gabrielle	NOTES
	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 (1040)	$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	$829,498	$46,000,981	$19,595,791	$19,183,067	$3,815,061	$3,807,061	

TEM	LIABILITIES	Value	Debt	Net Value	Debt Value Community Dennis	Debt Value Community Gabrielle	Debt Value Separate Dennis	Debt Value Separate Gabrielle	NOTES
	LONG TERM DEBT								
49	UBS Line of Credit (27)		$412,723		$412,723				Exhibit AAAAA
	Subtotal		$412,723		$412,723	$0	$0	$0	
	OTHER LIABILITIES								
50	Banana Republic Visa (4713)		$308					$308	Exhibit 133
51	Discover (5161)		$2,435					$2,435	Exhibit 134
52	Kohl's (557)		$0					$0	Exhbit 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 (9006)		$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		$69,798		$0	$0	$65,406	$4,392	
	TOTAL LIABILITIES		$482,521		$412,723	$0	$65,406	$4,392	
	NET EQUITY				$19,183,088	$19,183,067	$3,549,655	$3,602,669	
	EQUALIZING AMOUNT				$1				

Exhibit 2



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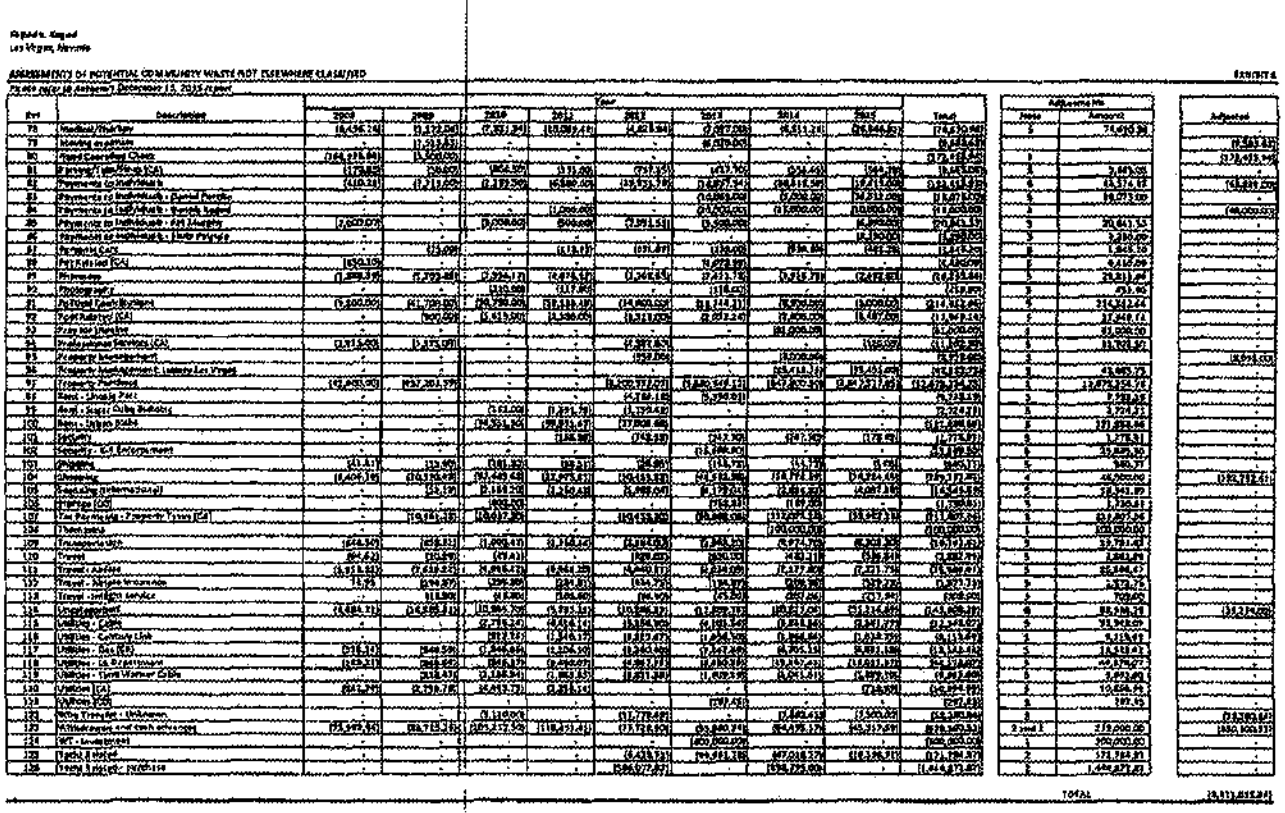


Page 1 of 1

"Not Classified Elsewhere" Expenditures With Limitations Other Than for Amounts for Undistributable Business Related and Personal Expenditures

Schedule 1

Ref	Description	Year								Total	Adjustments		Adjusted
		2009	2010	2011	2012	2013	2014	2015	2016		Note	Amount	
1	Accountant Services	-	-	-	-	-	-	-	-	-	E	-	-
2	Alaska Flights	(12,830)	(5,911)	(75,388)	(62,470)	(357,980)	(170,312)	(188,336)	(127,670)	(1,026,897)	A	1,026,897	-
3	Alaska Retreat	(12,830)	(116,710)	(109,140)	(222,065)	(5,343,753)	(5,859,259)	(6,999,453)	(3,063,110)	(21,726,320)	A	21,726,320	-
4	Asset Purchase - Alta Bank Equity	-	-	-	-	(9,939,580)	(7,431,643)	(6,435,753)	-	(23,806,976)	A	23,806,976	-
5	Asset Purchase - Atlas	-	-	(8,833,480)	(8,881,731)	(44,118,284)	-	-	-	(61,833,495)	A	61,833,495	-
6	Asset Purchase - Bank	(2,838,063)	(15,749,329)	(46,642,881)	(4,311,645)	-	-	-	-	(69,541,918)	A	69,541,918	-
7	Asset Purchase - BMSC Equipment	-	(27,760,000)	(65,000,000)	(136,800,000)	(8,300,000)	-	-	-	(237,860,000)			(237,860,000)
8	Asset Disposal - Water	-	-	-	-	-	(38,333,833)	-	-	(38,333,833)	A	38,333,833	-
9	Asset Disposal - Leasehold Improvements	-	-	-	-	-	-	(1,193,888,541)	(126,686,870)	(1,320,575,411)	A	1,320,575,411	-
10	Asset Disposal - Warranties	-	-	-	(7,493,552)	-	-	(8,845,641)	(8,332,500)	(24,671,693)	A	24,671,693	-
11	Asset Retired - Patents	-	-	(18,888,000)	(19,888,000)	(17,528,418)	(7,480,708)	-	-	(73,115,126)	A	73,115,126	-
12	Asset Retired - Title	-	-	-	-	-	(101,888,000)	-	-	(101,888,000)	A	101,888,000	-
13	Asset Write-off (GL)	(536,833)	-	(888,833)	(1,888,888)	(1,888,888)	(2,878,888)	(18,258,338)	(2,878,833)	(31,888,888)	A	31,888,888	-
14	Asset Write-off (GL)	-	-	-	-	(888,778)	(888,888)	-	-	(1,888,778)	A	1,888,778	-
15	Asset Retired (WV)	(1,888,888)	(1,888,888)	(888,888)	(888,888)	-	-	(1,888,888)	-	(8,888,888)	A	8,888,888	-
16	Bank Fees	(88,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(8,888,888)	A	8,888,888	-
17	Bank Fees Cash Advance	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(8,888,888)			(8,888,888)
18	Bank Fees Foreign Checks	(1,888,888)	(1,888,888)	(1,888,888)	-	-	-	-	-	(7,888,888)			(7,888,888)
19	Bank Fees Foreign Transaction	-	-	(888,888)	(888,888)	(888,888)	-	(888,888)	(888,888)	(8,888,888)	A	888,888	-
20	Bank Fees Interest	-	(888,888)	(1,888,888)	(1,888,888)	(1,888,888)	(1,888,888)	(1,888,888)	(1,888,888)	(11,888,888)			(11,888,888)
21	Bank Fees Loan Waiver	-	-	-	-	(888,888,888)	(888,888,888)	(888,888,888)	(888,888,888)	(3,888,888,888)			(3,888,888,888)
22	Blue Skies	-	-	-	-	(888,888)	-	-	-	(888,888)	A	888,888	-
23	Capital Call - Advised Fund	-	-	-	-	-	(888,888,888)	-	-	(888,888,888)	A	-	(888,888,888)
24	CC Payment - Unknown	-	-	(888,888)	-	-	-	-	-	(888,888)	A	-	(888,888)
25	CC Payment - American Express	-	-	-	-	-	-	(888,888)	(888,888)	(1,888,888)	A	-	(1,888,888)
26	CC Payment - Bank One	-	(888,888)	-	-	-	-	-	(888,888)	(1,888,888)	A	-	(1,888,888)
27	CC Payment - Bofa	(888,888)	(888,888)	(888,888)	(888,888)	-	-	-	(888,888)	(3,888,888)	A	-	(3,888,888)
28	CC Payment - Chase	-	-	(888,888)	(888,888)	-	-	-	-	(1,888,888)	A	-	(1,888,888)
29	CC Payment - Citi Cards	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	-	(5,888,888)
30	CC Payment - US Bancorp	-	-	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	-	(3,888,888)	A	-	(3,888,888)
31	Cellular - AT&T	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
32	Cellular - Verizon	(888,888)	(888,888)	-	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
33	Charity - Where is Cash	-	(888,888)	(888,888)	(888,888)	-	-	(888,888)	(888,888)	(5,888,888)	A	-	(5,888,888)
34	City of Gold	-	-	(888,888)	-	-	-	-	-	(888,888)	A	888,888	-
35	Clearing Services - Citi Account	-	-	(888,888)	(888,888)	(888,888)	(888,888)	-	-	(3,888,888)	A	3,888,888	-
36	Clearing Services - Citi Account (GL)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
37	Clearing Services - Pershing Account	-	-	(888,888)	(888,888)	(888,888)	-	-	-	(2,888,888)	A	2,888,888	-
38	Consulting	(8,888,888)	(8,888,888)	(8,888,888)	(8,888,888)	(8,888,888)	(8,888,888)	-	-	(50,888,888)	A	50,888,888	-
39	Dues & Subscriptions	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
40	Dues & Subscriptions - Art Basel	-	-	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
41	Dues & Subscriptions - Alaska	-	-	-	-	-	(888,888)	(888,888)	(888,888)	(2,888,888)	A	2,888,888	-
42	Dues & Subscriptions - City of Gold	(888,888)	(888,888)	(888,888)	-	-	-	-	-	(2,888,888)	A	2,888,888	-
43	Dues & Subscriptions - Flights Fee	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
44	Dues & Subscriptions - Flights Fee	-	-	(888,888)	(888,888)	(888,888)	(888,888)	-	-	(3,888,888)	A	3,888,888	-
45	Dues & Subscriptions - Miscellaneous	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
46	Dues & Subscriptions (GL)	-	-	(888,888)	(888,888)	(888,888)	-	-	-	(2,888,888)	A	2,888,888	-
47	Investment Inc Mr. Bridget	-	-	-	-	-	-	(888,888)	(888,888)	(1,888,888)	A	1,888,888	-
48	Expenditure Inc Mr. Bridget - Foreign	-	-	-	-	-	-	(888,888)	(888,888)	(1,888,888)	A	1,888,888	-
49	Insurance Refund	-	-	(888,888)	(888,888)	(888,888)	-	(888,888)	(888,888)	(3,888,888)	A	3,888,888	-
50	Insurance (GL)	-	-	(888,888)	-	-	-	-	-	(888,888)	A	888,888	-
51	Gas/Fuel	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
52	Gifts	-	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
53	Golf	-	-	(888,888)	-	-	-	-	-	(888,888)	A	888,888	-
54	Gratuities	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-
55	Hotel Expenses	-	(888,888)	(888,888)	-	(888,888)	(888,888)	(888,888)	(888,888)	(5,888,888)	A	5,888,888	-

Page 1 of 3

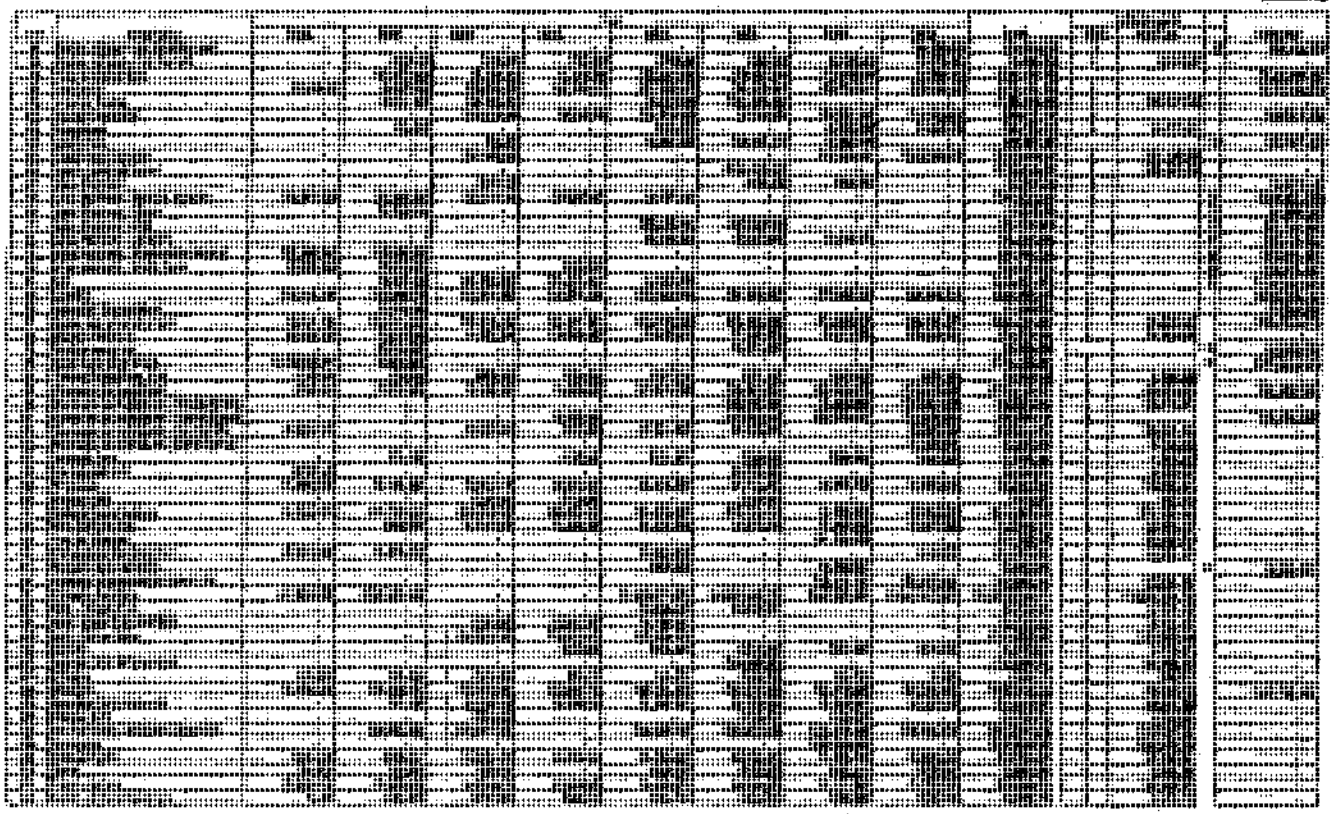
DLK016649

Exhibit D.012

09146

"Not Classified Elsewhere" Expenditures With Limitations Other Than for Amounts for Unidentifiable Business Related and Personal Expenditures

Schedule 1



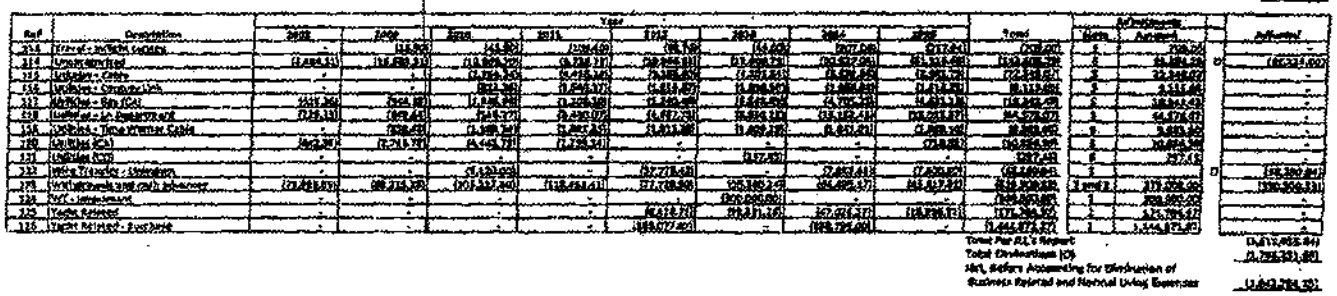
Page 2 of 2

DLK016650

Exhibit D.013

"Not Classified Elsewhere" Expenditures With Exclusions Other Than for Amounts for Unidentifiable Business Related and Personal Expenditures

Schedule A



DLK016651

Exhibit D.014

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CLERK OF THE COURT

OPP
RADFORD J. SMITH, CHARTERED
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GARIMA VARSHNEY, ESQ.
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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 OPPOSITION TO DEFENDANT'S MOTION TO STAY ENFORCEMENT OF DECREE OF DIVORCE AND FOR OTHER RELATED RELIEF AND COUNTERMOTION FOR ATTORNEY'S FEES

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 the firm of Radford J. Smith, Chartered, and submits the following points and authorities in Opposition to Defendant, DENNIS KOGOD's ("Dennis") Motion to Stay Enforcement of Decree of Divorce and Other Related Relief and countermoves for attorney's fees pursuant to EDCR 7.60.

. . .

. . .

This Opposition and Countermotion is made and based upon the points and authorities attached hereto, and any evidence or oral argument adduced at the time of the hearing of this matter.

DATED this 12 day of October, 2016.

RADFORD J. SMITH, CHARTERED

By: _____
RADFORD J. SMITH, ESQ.
Nevada State Bar No. 002791
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

I.

INTRODUCTION

On August 23, 2016, Dennis filed a Notice of Appeal of the Court's Findings of Fact, Conclusions of Law and Decree of Divorce ("Decree of Divorce") entered on August 22, 2016. The Court's decision is composed of 114 pages, and provides clear citation to the evidence upon which it made its findings, and the law upon which it based its conclusions. The law in many instances is clear and applicable Nevada precedent.

Dennis's docketing statement filed as part of his appeal suggests that he is challenging the Court's award of alimony to Gabrielle, the Court's order awarding Gabrielle an unequal division of community property, and the award of sanctions to Gabrielle based on alleged violations of the Joint Preliminary Injunction (JPI) by Dennis. His docketing statement further indicates, without explanation, that he is challenging the Court's decision to admit the Anthem Forensic expert reports, and an order directing Dennis to pay Gabrielle's expert fees that has not been entered. *See* Appellant's Docketing Statement filed September 12, 2016. Dennis has now moved to enter a stay of the Decree of Divorce pursuant to NRAP 8(a)(1)(A).

Dennis seeks a stay of distribution of the funds granted to Gabrielle for alimony, unequal distribution, and sanction. As addressed below, the factors upon which the Rules of Appellate Procedure state that the Court should consider in addressing Dennis's request for stay do not support his request.

II.

DENNIS' CANNOT DEMONSTRATE A NEED FOR THE STAY UNDER THE DESIGNATED FACTORS

NRAP (8) reads in relevant part:

> (a) Motion for Stay
>
> (1) Initial Motion in the District Court. A party must ordinarily move first in the district court for the following relief:
>
> (A) a stay of the judgment or order of, or proceedings in, a district court pending appeal or resolution of a petition to the Supreme Court or Court of Appeals for an extraordinary writ;
>
> (B) approval of a supersedeas bond; or
>
> (C) an order suspending, modifying, restoring or granting an injunction while an appeal or original writ petition is pending.
>
> (b) Stays in Civil Cases Not Involving Child Custody
>
> (1) Whether the object of the appeal or writ petition will be defeated if the stay is denied;
>
> (2) Whether appellant/petitioner will suffer irreparable or serious injury if the stay is denied;
>
> (3) Whether respondent/real party in interest will suffer irreparable or serious injury if the stay is granted; and
>
> (4) Whether appellant/petitioner is likely to prevail on the merits in the appeal or writ petition.

The stated factors do no support Dennis's motion.

(1) *Whether the object of the appeal or writ petition will be defeated if the stay is denied;*

Dennis seeks to avoid the distribution of monies granted to Gabrielle under the Court's order. As Dennis has pointed out, Gabrielle will receive sufficient additional funds so there is little or no chance that she will spend sufficient monies to preclude her from transferring money back to Dennis in the unlikely event of a reversal.

(2) *Whether appellant/petitioner will suffer irreparable or serious injury if the stay is denied;*

Dennis argues that "if the stay is not granted he could suffer irreparable or serious injury because Gabrielle could spend the money and/or make it difficult to collect the money if Dennis prevails on appeal." *See* Dennis' Motion, page 4, lines 9-10. Nothing in the Court's findings or Gabrielle's history suggests she will spend money frivolously, or hid money from Dennis or the Court. The Court found:

> Dennis also pointed out that Gabrielle was free to spend money on any hobby or pursuit and that he never imposed any limitations on her spending or criticized her spending. Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was never restricted in her spending or her access to money. The record reflects, however, that Gabrielle did 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?"))

See Findings of Fact, Conclusions of Law and Decree of Divorce ("Decree of Divorce") entered on August 22, 2016, page 67, lines 8 through 17. The Court's findings, and evidence submitted at trial, show that throughout the parties' twenty-four (24) year marriage, Gabrielle was extremely frugal in her spending while Dennis spent monies on girlfriends, lifestyle and dalliances which continued even after being served with the Joint Preliminary Injunction. Gabrielle will have the sums available to pay Dennis in the event of a reversal.

Further, Dennis has not identified an "irreparable injury." In *Dixon v. Thatcher*, 103 Nev. 414, 415, 742 P.2d 1029, 1029-30 (1987), the court noted that with respect to injunctive relief, irreparable

harm is harm for which compensatory damages would be inadequate, such as the sale of a home at trustee's sale, because real property is unique. That notion is applicable here; Dennis will not suffer irreparable harm because he challenges an award of funds.

Dennis argues that he will suffer irreparable injury or harm because Gabriele may owe Dennis a large amount of interest that may not he feasible for her pay. Again, the facts of this case evidence that Gabrielle will handle the distribution funds that she receives in a prudent and reasonable manner, and she will be able to pay any amounts she is ordered to pay after appeal, if any.

(3) Whether respondent/real party in interest will suffer irreparable or serious injury if the stay is granted; and

The presumption underlying the motion is that Gabrielle has sufficient funds, and will not be prejudiced if some of those funds are limited to a blocked account. Gabrielle is prejudiced by her inability to access or use those funds. She has been granted a judgment, and if she is not going to realize the use of the funds granted, then she should be afforded legal interest on funds held, if any. The effect of a stay is no different that Dennis not paying the judgment granted.

(4) Whether appellant/petitioner is likely to prevail on the merits in the appeal or writ petition.

In *Hansen v. Eighth Judicial Dist. Court,* 116 Nev. 650, 6 P.3d 982 (2000), the Nevada Supreme Court held that although, when moving for a stay pending an appeal or writ proceedings, a movant does not always have to show a probability of success on the merits, but the movant must "present a substantial case on the merits when a serious legal question is involved and show that the balance of equities weighs heavily in favor of granting the stay." (quoting *Ruiz v. Estelle*, 650 F.2d 555, 565 (5th Cir. 1981)). Here, the equities of the case strongly support the Court's findings granting alimony, determining an amount of "community waste" and sanctioning Dennis.

A. Community Waste

During the last ten years of the parties' marriage, Dennis maintained a surreptitious physical and emotional relationship with Nadya Khapsalis. He fathered two children with Khapsalis through in vitro fertilization. He transferred millions of dollars of community funds for the benefit of Khapsalis and the children. Gabrielle, through her experts, Anthem Forensics, provided a meticulous accounting of Dennis's deceptive waste, dissipation, and improper gifting of community property in violation of his fiduciary duty to Gabrielle, Nevada statute, and the JPI. The district court correctly found that Dennis hid his conduct and spending from Gabrielle through deception, artifice and fraud, made false promises to the district court to provide an accounting of his community waste, and submitted knowingly false statements to the district court to protect his relationship with another one of his mistresses, the "other other woman," Jennifer Steiner. Gabrielle submits that those findings (and frankly, all of the Court's factual findings) were supported by substantial evidence, including Dennis's admissions.

After careful review of the testimony of the parties, the parties' experts, and the expert report, the Court found that Dennis had spent or transferred approximately $4,000,000 in community waste[1], and found "compelling reason" for an unequal distribution of property in Gabrielle's favor. On appeal, Dennis seeks reversal of that finding.

Dennis's primary argument at trial on this issue was that Dennis's transfers, gifts and spending identified as waste by the experts Gabrielle presented, Joseph Leauanae and Jennifer Allen of Anthem Forensics was not "material" due to Dennis's wealth. His expert, Richard Teichner, posited (without citation to any authority) that Dennis could have spent money on more than one girlfriend, which he did, and that spending would not be waste if it was not "material" in relation to Dennis's income. The district court did not agree with that position, and that position contradicts basic Nevada law. Dennis

ostensibly argues on appeal that Nevada law does not support the Court's position on waste. The district court expressed the basis for its order by citation to Nevada statute and case law that supports its finding that the "community waste" it found was a basis for an unequal division. Gabrielle and her counsel believe that Dennis has little chance of demonstrating that the Court's order is not supported by substantial evidence.

Gabrielle has, however, filed a cross-appeal for a portion of the district court's analysis limiting the period for which Gabrielle could recover expenditures that the district court deemed waste. In her cross-appeal, Gabrielle also seeks an interest on the funds spent by Dennis. That cross-appeal, however, does not require a stay of the Court's order.

B. Alimony

The district court correctly found that including Dennis's average annual income for the five years from 2011 through 2015 was $13,975,268.90 ($1,164,605.00 per month). It further correctly found that Gabrielle's average gross monthly income was $55,491.60 per year ($4,624.30 per month). The district court found that the training, skill and acumen Dennis acquired throughout the marriage community afforded him an income (millions of dollars per year) that Gabrielle could never hope to achieve. Despite the wide gap in the parties' income, the district court awarded Gabrielle only $18,000 per month in alimony for 108 months (9 years). The district court ordered that the alimony be paid in lump sum with a 4% discount rate.

Dennis alleges that Gabrielle has no "need" for alimony and therefore, the district court's order regarding lump sum alimony should be reversed. "Need" as a driver of alimony has not been the standard in Nevada for nearly 20 years, and is not one of the criteria for alimony in the defining Nevada statute. *See, Nevada Alimony: An Important Policy in Need of a Coherent Policy Purposse,* Hon. David A. Hardy, 9 Nev. L.J. 325 (2009).

[1] "Community" waste is a colloquial term for a much broader concept of transfers, spending and gifts that Judge Duckworth

There is no common law right of alimony. *Freeman v. Freeman,* 79 Nev. 33, 378 P.2d 264 (1963). A Nevada district court's right to grant alimony is confined to the statutory law set forth NRS 125.150. NRS 125.150(1) states that in granting a divorce, the court "[m]ay award such alimony to the wife or to the husband, in a specified principal sum or as specified periodic payments, as appears just and equitable."

Dennis will ask that the Supreme Court find that once a party has sufficient income from assets to meet his or her "need," no court should award alimony. Nothing about Nevada law in the last approximately 20 years, and modern divorce law, supports that position. The principles of property division and alimony are different. In *Rodriguez v. Rodriguez,* 116 Nev. 993, 996-97, 13 P.3d 415, 417 (2000):

> The legislature also chose to separately address alimony and community property division. This is significant because for the first time the legislature clarified that different considerations exist 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 exists for making an unequal division.

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

> Alimony is an equitable award serving to meet the post-divorce needs and rights of the former spouse. It follows from our decisions in this area that two of the primary purposes of alimony, at 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 possible to the station in life enjoyed before the divorce.

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

Courts and commentators have recognized this view of alimony as arising out of the long-term commitment of a spouse to the career of the other. In *Gardner v. Gardner,* 110 Nev. 1053, 881 P.2d 645 (1994) the parties had been married for 27 years at the time of divorce. The wife had worked while the husband received his education during which he obtained two degrees. The husband received military training as a pilot during the marriage, and then went to work for an airline as a

---

addressed in great detail in his findings.

commercial airline pilot. The wife worked as a teacher during the marriage, and at the time of divorce she was earning $43,000.00 per year. During the marriage, the wife followed the husband when he moved to advance his career. At the time of divorce, he was earning $75,000.00 per year. *Id.* at 1055, 881 P.2d at 646. The district court awarded the wife alimony for two years, $1300.00 per month in the first year, and $1,000.00 per month in the second year to achieve "parity" in the two incomes by permitting the wife to pursue additional education. Both parties appealed the findings.

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

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

> Ruth and Brian were married for twenty-seven years. Ruth continually sacrificed in order to promote Brian's career desires and opportunities. Although she was able to further her own education in the process, the benefits she derived therefrom within the context of marriage were substantially diluted when the marriage bond was severed. The 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.

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

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

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

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

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

Id. at 345.

Judge Hardy's prediction of the trend of modern alimony follows the continued citation by the Nevada Supreme Court to its holding in *Shydler* that one of the two purposes of alimony in a lengthy marriage is to "narrow any large gaps between the post-divorce earning capacities of the parties." *See, e.g., Devries v. Gallio,* 128 Nev. Adv. Rep. 63, 290 P.3d 260, 264 (2012

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

The argument that Gabrielle's acquisition of her portion of community property will meet her "lifestyle" needs presents a myopic view of lifestyle. Here, when judging the parties pre-divorce lifestyle, the district court recognized that not only has Dennis's lifestyle been wildly expensive and rich, the parties have saved ***millions*** of dollars in investments and cash due to Dennis's large earnings. That savings and investment was part of the established lifestyle of the parties over a period of many years. Without alimony, Gabrielle's approximately $55,000 per year income will allow nothing close to the substantial savings and investment that arises from Dennis' average income of $12,629,873 over the last five years.

The second component of the *Shydler* elements compensate Gabrielle for the "career asset" Dennis acquired in the marriage. The district court correctly found that Gabrielle followed Dennis to support his career and to support him even through the embarrassment, bizarre behavior, and shame he put her through. The district court found that during the term of the parties' marriage, Dennis's career went from a regional sales director for Pilling, a company that sells surgical products, to the dual role

of Chief Operating Officer of DaVita, Inc., a Fortune 500 company with 55,000 employees, and Chief Executive Officer International and President of Healthcare Partners. His rise in DaVita occurred over the last approximately 16 years of the parties' marriage.

Gabrielle has filed a cross-appeal asserting that even though the district court correctly awarded Gabrielle alimony, the award of alimony was not based upon Dennis' current income. Dennis placed himself in the position of earning an average of approximately $12.6M per year by acquiring and honing marketable skills during the parties' community. Gabrielle did not advance her career, and her income is flat at around $55,000 per year as a nurse consultant. The gap in their average incomes is approximately $12,500,000 on average. Gabrielle's cross-appeal, however, does not necessitate a stay of the Court's order.

C. The District Court's Award of Sanctions

Gabrielle served Dennis with a Joint Preliminary Injunction (JPI) on May 15, 2014. The JPI prohibits either party from:

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

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

Dennis ignored the prohibitions of the JPI, apparently believing they do not apply to wealthy individuals who can pay the other spouse money to make up for spending and transfers in violation of the JPI. The district court correctly found that Dennis's expenditures (that the Court specifically detailed) were not expenditures that met the JPI criteria of "necessities of life" or "usual course of

business." The district court found that after the issuance of the JPI, Dennis spent more than $10,000 on thirty-nine (39) individual transactions that totaled $1,486,452 of community funds on his girlfriends, lifestyle, and dalliances even after being served with the JPI. The court sanctioned Dennis $500 for each of the 39 violations, for a total of $19,500. Gabrielle submits that Dennis's income, his duplicity with the Court, and his complete disregard of the JPI should have led to a substantially greater award of sanctions under EDCR 7.60, (that does not limit the amount of sanction). Dennis's challenge to the Court's order granting sanctions is highly unlikely to succeed.

III.

GABRIELLE SHOULD BE AWARDED ATTORNEY'S FEES FOR HAVING TO RESPOND TO DENNIS'S MOTION

Gabrielle should be awarded attorney's fees for having to respond to Dennis's frivolous Motion. The Court has continuing jurisdiction in a post-trial matter to award attorney's fees under NRS 125.150(3). *Love v. Love,* 114 Nev. 572, 581, 959 P.2d 523, 529 (1998).

The Court may further award sanctions under EDCR 7.60(b), as follows:

> The court may, after notice and an opportunity to be heard, impose upon an attorney or a party any and all sanctions which may, under the facts of the case, be reasonable, including the imposition of fines, costs or attorney's fees when an attorney or a party without just cause:
> *(1) Presents to the court a motion or an opposition to a motion which is obviously frivolous, unnecessary or unwarranted.*
> (2) Fails to prepare for a presentation.
> *(3) So multiplies the proceedings in a case as to increase costs unreasonably and vexatiously.*
> (4) Fails or refuses to comply with these rules.
> (5) Fails or refuses to comply with any order of a judge of the court.

(Emphasis added.)

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

> evaluate 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 this opportunity to clarify our jurisprudence in family law cases to require trial courts to evaluate the *Brunzell* factors when deciding attorney fee awards. Additionally, in *Wright v. Osburn*, this court stated that family law trial courts must also consider the disparity in 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*.

Miller v. Wilfong, 121 Nev. 619, 623-24, 119 P.3d 727, 730 (2005).

When granting fees the Court would need to consider the factors found in *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 455 P.2d 31 (1969). In *Brunzell* the Court enumerated factors that the District Court should consider in awarding attorney's fees as follows:

1) The qualities of the advocate;

2) The character and difficulty of the work performed;

3) The work actually performed hy the attorney; and,

4) The result obtained.

EDCR 7.60 allows the Court to impose any and all sanctions upon a party for behaviors that increase the proceedings without good cause. Gabrielle is specifically requesting that the Court sanction Dennis for filing a baseless motion and award her attorney's fees incurred in having to respond to Dennis's Motion.

With regard to fees, the Supreme Court has recently re-adopted "well known basic elements," which in addition to hourly time schedules kept by the attorney, are to be considered in determining the reasonable value of an attorney's services qualities, commonly referred to as the *Brunzell* factors.[2]

1. *Quality of the Advocate:* his ability, his training, education, experience, professional standing and skill. Radford J. Smith, Chartered, is A/V rated, a peer-reviewed and certified Fellow of the

[2] *Brunzell v. Golden Gate National Bank*, 85 Nev. 345, 455 P.2d 31, 33 (1969).

American Academy of Matrimonial Lawyers firm. Mr. Smith is a Board Certified Nevada Family Law Specialist. Mr. Smith's rates of $450 per hour and Ms. Varshney's rates of $300 per hour are also reasonable based on their qualifications, experience and quality of work performed in this matter. The attorneys have litigated almost every aspect of Nevada family law during the course of their respective careers.

2. *The Character of the Work to be done* – its difficulty, its intricacy, its importance, time and skill required, the responsibility imposed and the prominence and character of the parties where they affect the importance of the litigation. Gabrielle was forced to respond to Dennis's frivolous Motion. The time spent performing the work related to these issues alone was more than reasonable under the circumstances of this case. The attorneys and staff at Radford J. Smith, Chartered diligently reviewed the applicable law, explored the relevant facts and applied the law to the facts.

3. *The work actually performed by the lawyer* – the skill, time and attention given to the work. The billing statements shall be produced upon request.

4. *The result* – whether the attorney was successful and what benefits were derived. This factor will be determined at the hearing on this Opposition and Countermotion.

...

...

...

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.
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 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 12 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
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

MOFI

DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

Gabrielle KoGOD
Plaintiff/Petitioner

v.

Dennis KoGOD
Defendant/Respondent

Case No. D13489442D

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 _____

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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

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

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

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

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MEMORANDUM OF POINTS AND AUTHORITIES

I. FACTUAL BACKGROUND

On August 22, 2016, this Court's Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter "Decree") was entered in this case. In that Decree, this Court stated the following regarding any award of attorneys fees and/or costs in this case:

> The propriety of such an award may be addressed by post-adjudicatory papers filed with the Court. The 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 pertaining to statutory claims for attorney's fees. Nevertheless, although not ordered herein, this Court is persuaded that Gabrielle should be reimbursed the forensic accounting costs associated with her retention of Anthem Forensics for the work that Dennis had promised and was legally obligated to perform (as discussed 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.)
>
> -and-
>
> Each party's failure to heed this Court's directive to make an offer pursuant to NRS 125.141 makes it highly unlikely that this Court will find 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.)

II. LEGAL ARGUMENT

A. There is no legal basis for any award of attorney's fees to Gabrielle.

The court may make an award of attorney's fees when such an award "is governed by an agreement," when "the prevailing party bas not recovered more than $20,000.00," or if the court finds that a claim or defense "was brought or maintained without reasonable ground or to harass the prevailing party." NRS 18.010.

Any request for an enlargement of time must be made "before the expiration of the period previously prescribed." NRCP 6(b). If the request is made after, then the party requesting the enlargement must show that the failure to comply with the prescribed deadlines was the result of excusable neglect. NRCP 6(b). Further, EDCR 2.25 states:

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> When, however, a certificate of counsel shows good cause for the 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.

In this case, this Court previously found in the Decree that it was unlikely that it would award attorney's fees to either party because neither party did an offer of judgment. In addition, the grounds for an award of attorney's fees pursuant to NRS 18.010 have not been met in this case. There is no agreement between these parties that would allow this Court to award Gabrielle attorney's fees. Gabrielle was awarded almost $27 million, so she is not entitled to fees under NRS 18.010(2)(a), which allows fees if the prevailing party recovers less than $20,000.00. Finally, this Court did not find that Dennis brought or maintained his claims/defenses without reasonable grounds or that he tried to harass Gabrielle in this case. This Court did find that there is no clear prevailing party. There is also no basis for an award of attorney's fees under *Sargeant v. Sargeant*, 88 Nev. 223, 495 P.2d 618 (1972).

In fact, if this Court reviews Gabrielle's request for fees, it will see that she provides no legal basis for such an award under Nevada law. She simply states, "NRS 18.010 and NRCP 37(b)(4) permit the entry of fees and sanctions for a parties' bad faitb claims or discovery failures." (*See* Motion for Attorney's Fees and Costs, filed on September 13, 2016, at 6:20-22.) She does not state what claims she believes were brought in bad faith, nor does she state what discovery failures an award of fees should be based on. Without any legal argument in support of her motion, this Court cannot grant her motion.

Further, Gabrielle admits that her instant motion is untimely. On September 15, 2016, she filed her Ex Parte Motion with Notice for Extension of Time to File Motion for Attorney's Fees and Costs. In that motion Gabrielle states that the reason why she was one (1) day late in filing the instant motion was because her counsel had issues e-filing the motion for attorney's fees. However, Gabrielle's counsel never reached out to Dennis' counsel to obtain an extension. Gabrielle should have notified Dennis and/or the court that she was having issues timely filing her motion. If she had informed the court and/or Dennis of this issue on September 12, 2016, then it is likely that she would have received a timely extension. The fact that she did not shows that she is not requesting this extension in good faith. In addition, Gabrielle filed a second ex parte motion on September 21, 2016, requesting to file a

supplement to her request for fees. At the time of trial, the parties were directed to submit all of their bills for attorney's fees to the court to be entered into evidence. The fact that Gabrielle neglected to submit her former counsel's billing statements into evidence at that time and again when she filed the instant untimely motion cannot be excused. There were set by this court regarding the submission of bills for attorney's fees and there are deadlines set by statute and/or court rules regarding requests for attorney's fees. Gabrielle should not be allowed multiple bites of the apple just because she is unable to comply with these deadlines.

As such, this Court should deny Gabrielle's request for attorney's fees.

B. Gabrielle's request for costs must be denied because it is untimely.

Pursuant to NRS 18.110, a Memorandum of Costs for a claim for costs, after judgment is rendered, must be filed and served "within 5 days after the entry of judgment." NRS 18.110(1). This requirement is statutory and must be strictly construed. *Bobby Berosini, LTD. v.* PETA, 114 Nev. 1348, 1353, 971 P.2d 383 (1998).

That "memorandum must be verified by the oath of the party, or the party's attorney or agent, or by the clerk of the party's attorney, stating that to the best of his or her knowledge and belief the items are correct, and that the costs have been necessarily incurred in the action or proceeding." NRS 18.110(1). If a party fails to file its Memorandum of Costs within the prescribed time period as provided in NRS 18.110, then that party waives its right to costs. *Linville v. Scheeline*, 30 Nev. 106, 93 P. 225 (1908). NRS 18.005 defines what the term "costs" means. "Costs" includes "[r]easonable fees of not more than five expert witnesses in an amount of not more than $1,500 for each witness, unless the court allows a larger fee after determining that the circumstances surrounding the expert's testimony were of such necessity as to require the larger fee." NRS 18.005(5). Any award of costs in excess of $1,500.00 per expert

> must he supported by an express, careful, and preferably written explanation of the court's analysis of factors pertinent to determining the reasonableness of the requested fees and whether 'the circumstances surrounding the expert's testimony were of such necessity as to require the larger fee.'

Frazier v. Drake, 131 Nev. Adv. Op. 64, 357 P.3d 365, 377 (Nev. App. 2015). The following factors may aid the court in this consideration:

> the importance of the expert's testimony to the party's case; the degree to which the expert's opinion aided the trier of fact in deciding the case; whether the expert's reports or testimony were repetitive of other expert witnesses; the extent and nature of the work performed by the expert; whether the expert had to conduct independent investigations or testing; the amount of time the expert spent in court, preparing a report, and preparing for trial; the expert's area of expertise; the expert's education and training; the fee actually charged to the party who retained the expert; the fees traditionally charged by the expert on related matters; comparable experts' fees charged in similar cases; and, if an expert is retained from outside the area where the trial is held, the fees and costs that would have been incurred to hire a comparable expert where the trial was held.

Id. at 377–78.

In addition to blowing the deadline for her request for attorney's fees. Gabrielle also blew the deadline for her request for costs. This Court must also deny her request for costs because it is untimely. NRS 18.110 is clear. A verified Memorandum of Costs must be filed within five (5) days of entry of the Decree. Gabrielle failed to file any Memorandum of Costs. Her untimely request to now be awarded her expert witness' fees should not be considered by this Court. She should have complied with the statutory provisions of NRS 18.110. She cannot sit on her rights and then expect to be awarded those costs when she failed to comply with Nevada law.

In support of her request for the costs of Anthem Forensics, Gabrielle justifies its bill for $151,300.00 hy simply stating that the fee is reasonable and necessary. She fails to go through the factors set forth in *Frazier* to justify this amount. The fact remains that Anthem Forensics "expert" analysis could have been performed by anyone who knows how to use a calculator and put different daily transactions into categories. Anthem Forensics did not have to use any expertise to do this "analysis." This bulk of this "analysis" involved basic data entry. Gabrielle should have gone through each of the Frazier factors to support her request. Instead, Gabrielle's support for this request amounts to a couple of conclusory sentences.

In support of her request for the cost of her real estate appraiser, Gabrielle contends that she submitted her appraiser's bill as Exhibit 101 at trial. However, that exhibit is only a check for $6,500.00. It is not an itemized billing statement from her expert detailing what expenses were incurred. A check paid to an expert is not enough for this Court to determine whether an expert's fee is reasonable because it is unknown what was done to justify that amount. Gabrielle further failed to go through the factors set

forth in *Frazier* in support of this amount, which is over the $1,500.00 allowed under NRS 18.110.

As such, this Court should deny Gabrielle's request for attorney's fees because there is no basis for such an award in this case, and this Court should deny her request to be reimbursed the cost of her expert witness' because she failed to comply with NRS 18.110.

III. CONCLUSION

Based on the forgoing, this Court should deny Gabrielle's motion because there is no basis for such an award. Gabrielle is not a prevailing party in this case because she did not prevail on all the issues that she presented to this Court. In addition, any request made by Gabrielle for reimbursement of costs is untimely. While this Court stated in the Decree that it would consider an award of costs relating to Gabrielle's experts, Gabrielle failed to file a verified Memorandum of Costs with this Court within the time period provided under NRS 18.110. As such, Gabrielle's motion must be denied.

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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 13th day of October, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted a true and correct copy of the above and foregoing **OPPOSITION TO MOTION FOR ATTORNEY'S FEES AND COSTS** 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

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☐ 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.

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■ 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 motinn 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:

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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

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

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 Countermotion 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

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MEMORANDUM OF POINTS AND AUTHORITIES

I. FACTUAL BACKGROUND

On August 24, 2016, Defendant Dennis Kogod (hereinafter "Dennis") filed the instant motion. At that time, the hearing on that motion was set for September 21, 2016, at 9:00 a.m. Plaintiff Gabrielle Cioffi-Kogod (hereinafter "Gabrielle") was served with the instant motion on August 24, 2016, via electric service through the court's e-filing system. However, at the time of the hearing on September 21, 2016, Gabrielle's counsel claimed that due to office issues the motion was not calendared and that an opposition was never filed. This Court allowed Gabrielle additional time to file an opposition and continued the hearing to October 18, 2016.

On October 12, 2016, Gabrielle filed her opposition and countermotion for attorney's fees. This filing was twenty- one (21) days after the September 21, 2016 hearing and thirty (30) days after the opposition was originally due.

In addition, at the hearing that took place on September 21, 2016, Gabrielle's counsel stated that he was speaking with their expert and were going to talk to Dennis' counsel regarding potentially resolving this issue and dividing the accounts. That did not happen either.

Based on this Court's division of property in this case, Gabrielle is walking away with almost $27 million worth of assets. Dennis is walking away with almost $20 million.

II. LEGAL ARGUMENT

Nevada Rule of Civil Procedure Rule 62 governs a stay a proceedings to enforce a judgment. In this case, Dennis is requesting this Court to allow alternate security instead of a supersedeas bond. NRCP 62 indicates that an appellant may obtain a stay of the district court's determination pending appeal when the appellant posts a supersedeas bond that would permit full satisfaction of the judgment. Dennis is seeking a stay of the Decree of Divorce regarding the unequal division, award of alimony and award of sanctions, but asks this Court to forego the requirement of a supersedeas bond since there are sufficient assets to cover the amounts required to be paid pursuant to the Decree of Divorce. Dennis would have to pay 10% of the bond to post a supersedeas bond. Based on the amount in dispute, that fee could easily be $350,000.00.

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In *Nelson v. Heer*, the Nevada Supreme Court set forth the factors to be considered when a full supersedeas bond may be waived and/or alternate security substituted. 121 Nev. 832, 122 P.3d 1253 (2005). These factors include:

> (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.

In this case, a stay is warranted based on the amount of money at issue. Further the posting of a supersedeas bond is not necessary or warranted because there are sufficient assets to pay the amounts due to Gabrielle if this Court is affirmed on appeal. Forcing Dennis to undergo the additional cost for a supersedeas bond would be a waste of money. There will also be no complexity in the collection process.

Dennis is not even requesting that this Court waive the supersedeas bond. He is simply asking for alternate security. The money in dispute that was awarded to Gabrielle, including the unequal division and sanctions could be placed in a blocked, interest-bearing UBS account. Based on the amount of money that was awarded to Gabrielle that is not in dispute, this would not cause Gabrielle any hardship. With regard to the lump-sum alimony that this Court ordered Dennis to pay to Gabrielle, a lien could be placed on the California real estate.

In her untimely opposition, Gabrielle uses the wrong standard. The Nevada Rules of Appellate Procedure are not applicable in this Court. This Court must analyze this issue under NRCP 62 and under Nelson v. Heer. However, even under NRAP 8, a stay is still warranted. The issue on appeal are issues that the Nevada Supreme Court has never provided substantial guidance. The case law in Nevada regarding waste and alimony does not analyze those issues under the unique facts of this case. This appeal will contain issues of first impression. This is conceded by both Gabrielle and this Court.

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Finally, Gabrielle's request for attorney's fees for having to respond to the instant motion is unfounded given the fact that her opposition is over thirty (30) days late and does not even apply the correct legal standard.

III. CONCLUSION

Based on the factors in Nelson, Dennis is entitled to a stay. This Court should grant Dennis' motion to stay and order that the money at issue for the unequal division and sanctions be placed in a blocked, interest-bearing UBS account and that a lien be placed on the California real estate as alternate security for the lump-sum alimony.

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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 14th day of October, 2016, pursuant to NRCP 5(b) and Administrative Order 14-2, I electronically transmitted a true and correct copy of the above and foregoing **OPPOSITION TO MOTION FOR ATTORNEY'S FEES AND COSTS** 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 field 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 15, 2016

Signature of Party or Preparer: _____

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CLERK OF THE COURT

RPLY
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
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Attorneys Plaintiff

DISTRICT COURT
CLARK COUNTY, NEVADA

GABRIELLE CIOFFI - KOGOD,

Plaintiff,

v.

DENNIS KOGOD,

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.

. . .

. . .

. . .

This Reply is made and based upon all pleadings and papers on file in this action, the points and authorities attached hereto, and any oral argument or evidence adduced at the time of the hearing of this matter.

DATED this 17th day of October, 2016.

RADFORD J. SMITH, CHARTERED

Garima Varshney

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GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorneys for Plaintiff

I.

REPLY TO OPPOSITION TO MOTION FOR ATTORNEY'S FEES AND COSTS

Gabrielle has sought attorney's fees and costs pursuant to the Court's direction in the Findings of Fact, Conclusions of Law and Decree of Divorce ("Decree") that either party may file a post-adjudicatory papers with the Court.

A. Gabrielle's Request for Attorney's Fees

Gabrielle's request for Attorney's Fees is filed under NRCP 54(2) which allows Gabrielle to file a Motion for Attorney's Fees in family law cases within 20 days after the Notice of Entry of the Judgment. The factors that the Court must consider in any award for attorney's fees are set forth in *Miller v. Wilfong*, 121 Nev. 619, 119 P.3d 727 (2005) after evaluating the *Brunzell* factors.[1] Gabrielle has analyzed those factors in her Motion in her request for attorney's fees. Gabrielle's reasoning for the one-day delay in filing her motion are set forth in the Ex Parte Motion with Notice for Extension of Time to File Motion for attorney's Fees and Costs.

[1] *Brunzell v. Golden Gate Nat'l Bank*, 85 Nev. 345, 455 P.2d 31 (1969).

B. Gabrielle's Request for Expert's Fees

NRS 18.110 states in relevant part,

> 1. ***The party in whose favor judgment is rendered***, and who claims costs, must file with the clerk, and serve a copy upon the adverse party, within 5 days after the entry of judgment, ***or such further time as the court or judge may grant***, a memorandum of the items of the costs in the action or proceeding, which memorandum must be verified by the oath of the party, or the party's attorney or agent, or by the clerk of the party's attorney, stating that to the best of his or her knowledge and belief the items are correct, and that the costs have been necessarily incurred in the action or proceeding.
> [Emphasis added]

Divorce actions cannot be subject to "prevailing party" as it is difficult to determine who is the prevailing party in a divorce action, until the Court specifically makes that determination. In the Decree in this case, the Court has not made that determination. In this case, Gabrielle was seeking more than $6M in community waste. The Court awarded her only $4M in community waste. Gabrielle also requested alimony which was awarded by the Court. It is possible that Gabrielle prevailed on that issue, but that determination must be made by the Court.[2]

Moreover, in *Eberle v. State ex rel. Redfield Trust*, 108 Nev. 587, 836 P.2d 67 (1992), the Supreme Court, while discussing NRS18.110 timeframes, held that the district court may impliedly grant a party additional time within which to move for expert witness fees and costs even if the district court has not specifically granted an order allowing a party additional time to file a request for expert fees. In that case, the appellants tried to incorporate a new city pursuant to chapter NRS 266. The district court held that chapter 266 was unconstitutional. While an appeal of the district court's decision was pending, the legislature amended chapter 266. The court dismissed the appeal as moot. The district court permanently enjoined the individuals from attempting to incorporate under chapter 266 as it

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[2] The case cited by Dennis, *Bobby Berosini, Ltd. v. PETA*, 114 Nev. 1348, 1353, 971 P.2d 383 (1998), is inapplicable in this case. *Bobby Berosini, Ltd. v. PETA* is a civil action, in which the appellant entertainer filed a suit against appellees after a tape of appellant beating his stage animals aired on television. Appellant won a jury verdict, but was reversed on appeal. In that case, the district court awarded appellees costs and attorney's fees pursuant to NRS18.010, and not under NRS18.110, as a sanction for prosecuting a frivolous claim Court did not apply NRS 18.110, but only indicated that statutes permitting the recovery of costs are to be strictly construed.

existed prior to amendment and dismissed the action. The district court awarded the owners expert witness fees and costs. Appellants contend that respondents' request for extraordinary expert witness fees and costs was not timely under NRS 18.110(1). Specifically, appellants contend that judgment was entered on October 17, 1988, by the entry of "Order Granting Permanent Injunction." Respondents contend that final judgment was entered on January 29, 1990, when district court granted respondents' motion for judgment, and finally dismissed the entire action. Respondents filed for extraordinary expert witness fees and costs five days after the order from motion for judgment was entered. In discussing NRS 18.110, the Supreme Court held as follows-

> NRS 18.110(1) provides that a memorandum of costs must be filed by the prevailing party within five days after the entry of judgment or within "such further time as the court or judge may grant." ***Although no further time for filing a motion for costs was specifically granted by the district court, by granting the motion for expert witness fees and costs, the district court either considered the motion to be timely, or impliedly granted respondents additional time within which to move for expert witness fees and costs.*** In either case, the district court's exercise of discretion to reach the merits of the motion will not be disturbed on appeal. Contrary to appellants' arguments, the statutory period of NRS 18.110(1) is, by its own terms, not a jurisdictional requirement.
> [Emphasis added]

See Eberle v. State ex rel. Redfield Trust, 108 Nev. 587, 836 P.2d 67 (1992)

Similarly, in this case, the Court has ordered –

> Nevertheless, although not ordered herein, this Court is persuaded that Gabrielle *should be* reimbursed for forensic accounting costs associated with her retention of Anthem Forensics for work that Dennis had promised and was legally obligated to perform (as discussed throughout this Decree). NRS 18.005(5). *See Frazier v. Drake*, 131 Adv. Op. 64, 357 P.3d 365 (2015).

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.

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 25 day of October, 2016.

RADFORD J. SMITH, CHARTERED

Garima Varshney

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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 17th 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
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Gaxima Varghese
An employee of Radford J. Smith, Chartered

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Attorneys for Appellant

IN THE SUPREME COURT OF THE STATE OF NEVADA

DENNIS KOGOD,

Appellant,

vs.

GABRIELLE CIOFFI-KOGOD,

Respondent.

Case No. 71147

APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT

APPELLANT'S APPENDIX
Volume 45

Docket 71147 Document 2017-11547

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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DOCUMENT	VOLUME	PAGE NO.
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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DOCUMENT	VOLUME	PAGE NO.
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 Exhihit 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

DOCUMENT	VOLUME	PAGE NO.
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

DOCUMENT	VOLUME	PAGE NO.
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

DOCUMENT	VOLUME	PAGE NO.
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWWW- 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

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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 Fehruary 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

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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

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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

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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

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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

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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 Forenscies' 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

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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

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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

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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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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

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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, Fehruary 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

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CLERK OF THE COURT

CSERV
RADFORD J. SMITH, CHARTERED
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
gvarshney@radfordsmith.com
Attorney for Plaintiff

DISTRICT COURT
CLARK COUNTY, NEVADA

GABARIELLE CIOFFI-KOGOD,

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

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 "CERTIFICATE OF SERVICE" on this 14th 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

Electronically Filed
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CLERK OF THE COURT

MOT
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, NV 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
Attorneys 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

NOTICE: PURSUANT TO EDCR 5.25(b) YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS MOTION WITH THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE TO FILE A WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION MAY RESULT IN THE REQUESTED RELIEF BEING GRANTED BY THE COURT WITHOUT 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

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 moves 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;

MOT
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
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Facsimile: (702) 990-6456
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Attorneys 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

NOTICE: PURSUANT TO EDCR 5.25(b) YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS MOTION WITH THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE TO FILE A WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION MAY RESULT IN THE REQUESTED RELIEF BEING GRANTED BY THE COURT WITHOUT HEARING PRIOR TO THE SCHEDULED HEARING DATE.

MOTION FOR ATTORNEY'S FEES AND COSTS

DATE OF HEARING:
TIME OF HEARING:

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 moves 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;

2. Directing Dennis to pay all or some reasonable portion of the expert fees incurred by Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good cause to enter an order for an amount greater than the statutory limitation;

3. For such other and further relief as the Court finds proper in the premises.

This motion is made and based upon the points and authorities and affidavits attached hereto, and upon all such argument as may be made by counsel at the time of the hearing of this matter.

Dated this 12 day of September, 2016.

RADFORD J. SMITH, CHARTERED

RADFORD J. SMITH, ESQ.
Nevada State Bar No. 2791
GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

NOTICE OF MOTION

TO: DENNIS KOGOD, Defendant; and,

TO: DANIEL MARKS, ESQ., Attorney for Defendant

PLEASE TAKE NOTICE that the undersigned will bring the foregoing MOTIONS on for hearing before the above-entitled Court on the _____day of _____, 201____ at the hour of _____ __m or as soon thereafter as counsel may be heard.

Dated this 12 day of September, 2016.

RADFORD J. SMITH, CHARTERED

_____

RADFORD J. SMITH, ESQ.
Nevada State Bar No. 2791
GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

I. SUMMARY OF ISSUES

Gabrielle moves to recover all or a reasonable portion of the fees and costs she has incurred in prosecuting this case. Gabrielle's fees and costs incurred through her attorneys Radford J. Smith, Chartered updated through August 31, 2016 are $418,511.04. (*See* Kogod Bill History attached hereto as **Exhibit "1"**). The costs she incurred for Anthem Forensics is $151,300.00 (*See* Updated Summary and Billings of Anthem Forensics attached hereto as Exhibit "2"), and the costs she paid for Mark Herman were presented through Plaintiff's Exhibit 101 admitted at trial.[1]

[1] Gabrielle presented evidence at trial of the fees and costs she incurred in the case through Exhibits admitted into evidence. *See*, Decree at page 3, footnote 6. The Court held that that the propriety of an 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.

There were three primary contested issues in the case: 1) community waste;[2] 2) alimony; and, 3) the valuation of the residences acquired by Dennis. All of the assets that were in issue were acquired by Dennis without Gabrielle's knowledge or consent; all of the "waste" in issue was money expended by Dennis without Gabrielle's knowledge or consent. The bulk of the work that was done in the case was necessary to perform a valuation of those assets, and an accounting of Dennis's spending. The action was made substantially more difficult because of Dennis's failure to perform an accounting of his spending, and his failure to comply with court rules or orders.

In its Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter "Decree"), the Court has indicated a reluctance to enter an award of fees to either party because neither party filed an offer to allow entry of judgment pursuant to NRS 125.141. As discussed below, this case presented complicated and uncertain issues of fact and law. Neither party could have offered a solution through NRS 125.141 to the alimony issue, and the property and waste issues involved millions of dollars. Neither counsel could provide any level of certainty to their clients. Picking a number for settlement could have been millions of dollars off the Court's decision, and each party was confident enough in their position to forego that possibility.

Moreover, and equally important, the parties could not be aware of the value of those issues until each expert had finished their reports, and had been subject to deposition. Due to scheduling issues that had nothing to do with Gabrielle, her counsel or her experts, she was unable to complete the last expert deposition, Richard Teichner, CPA, until February 16, 2016, six days before the commencement of trial.

The majority of the fees Gabrielle incurred were due to the unusual circumstances underlying this case. Were this simply a matter of dividing the parties' assets, or just an alimony claim, the parties would have expended a fraction of the fees and costs the community ultimately incurred. It is Dennis's

[2] 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.

concealment and fraud over many years that resulted in the fees and costs being many multiples of those typically expended in a divorce case.

Even if one were to ignore Dennis's role in causing the increase of fees in this case, a straight analysis of the applicable factors justifies an award of fees to Gabrielle. She was charged a fair rate for services, her counsel performed competent work, counsel and Anthem performed a massive amount of work necessary to prepare the presentation, Dennis's income massively exceeds Gabrielle's, and Gabrielle prevailed.

II. GABRIELLE'S MOTION IS TIMELY

Gabrielle's motion presents a claim for attorney's fees after judgment, entered August 22, 2016, set forth in the Court's Findings of Fact, Conclusions of Law, and Decree of Divorce. NRCP 54(2) states in relevant part,

> (A) Claim to Be by Motion. A claim for attorney fees must be made by motion. The district court may decide the motion despite the existence of a pending appeal from the underlying final judgment.
>
> (B) Timing and Contents of the Motion. Unless a statute provides otherwise, the motion must be filed no later than 20 days after notice of entry of judgment is served; specify the judgment and the statute, rule, or other grounds entitling the movant to the award; state the amount sought or provide a fair estimate of it; and be supported by 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 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.

EDCR 8.06 states in relevant part,

> (a) Except as otherwise provided in paragraph (b) of this rule, notwithstanding any prior Order of this Court, whenever a party has the right or is required to do some act or file same within the prescribed response period after the service of a notice or other paper, other than process, and the notice or paper is electronically served upon the party, three (3) calendar days must be added to the prescribed period.

The Notice of Entry of Findings of Fact, Conclusions of Law and Order ("Order") was served by August 22, 2016. Based on the foregoing, this request is timely filed to address Katie's request for fees and costs under NRCP 54.

III. FACTORS IN CONSIDERING AN AWARD OF FEES

The Court wrote a detailed and thoughtful 114 page Decree after trial. Gabrielle will not belabor the facts or findings set forth in that decision. Gabrielle seeks an award of attorney's fees and costs from Dennis based upon his bad faith violations of the rules of court (his specific misrepresentations to the Court about Ms. Steiner, and his blatant and continuous violation of the Joint Preliminary Injunction), as the prevailing party, and under the criteria set forth in *Miller v. Wilfong*, 121 Nev. 619, 119 P.3d 727 (2005), including the disparity in the parties' incomes.

The Court has continuing jurisdiction in a post-trial matter to award attorney's fees under NRS 125.150(3). *Love v. Love*, 114 Nev. 572, 581, 959 P.2d 523, 529 (1998).

EDCR 7.60(b) states in pertinent part:

> (b) The court may, after notice and an opportunity to be heard, impose upon an attorney or a party any and all sanctions which may, under the facts of the case, be reasonable, including the imposition of fines, costs or attorney's fees when an attorney or a party without just cause:
>
> (3) So multiplies the proceedings in a case as to increase costs unreasonably and vexatiously.
>
> (5) Fails or refuses to comply with any order of a judge of the court.

NRS 18.010 and NRCP 37(b)(4) permit the entry of fees and sanctions for a parties' bad faith claims or discovery failures.

In *Miller v. Wilfong*, the Court held that

> [W]hile 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 evaluate 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

> this opportunity to clarify our jurisprudence in family law cases to require trial courts to evaluate the *Brunzell* factors when deciding attorney fee awards. Additionally, in *Wright v. Osburn*, this court stated that family law trial courts must also consider the disparity in 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*.

Miller v. Wilfong, 121 Nev. 619, 623-24, 119 P.3d 727, 730 (2005)

IV. APPLICATION OF FACTORS TO THE FINDINGS AND DECREE

A. The *Brunzell* Factors

1. *Quality of the Advocate:* This factor addresses the ability, training, education, experience, professional standing and skill of the attorney of the litigant seeking fees. Arguably, this factor primarily addresses the hourly rates of the attorney(s) that worked on the case; an experienced lawyer with good standing and skill can demand a higher rate than less experienced counsel. Radford J. Smith, Esq. is A/V rated with Martindale Hubbell, and is a board certified Nevada family law specialist. Mr. Smith's rate of $450 per hour is reasonable based on his qualifications and the level of experience. Mr. Smith's associate, Ms. Varshney's rates of $350 per hour are also reasonable based on her qualifications, six-year experience in family law matters, and quality of work performed in this matter. The attorneys have litigated almost every aspect of Nevada family law during the course of their respective careers.

2. *The Character of the Work to be Done* – its difficulty, its intricacy, its importance, time and skill required, the responsibility imposed and the prominence and character of the parties where they affect the importance of the litigation. Here, the case presented unusual questions of fact and law, and required extensive work by Gabrielle and her counsel to prepare and present evidence at trial.

In its Decree, the Court recognized that the bulk of the work to identify, investigate, clarify and analyze the massive amount of data necessary to present a cogent report fell upon Gabrielle, her counsel, and her experts. Gabrielle was required to analyze the data, including her spending data over years of entries to determine whether the spending was known to her. Gabrielle's counsel, when faced with the volume of the evidence, worked together with Anthem Forensics to develop a reasonable metric to

analyze the data as "community waste." It was that method (developed after exploring many other ideas based upon the court definitions of "waste" under Nevada law) that counsel and Anthem identified for the uncategorized spending section of Anthem's report that the Court discussed and adopted in its findings.

Gabrielle was required to do a mountain of work that was not typical in a normal divorce case. Gabrielle took a series of depositions all addressing various aspects of the "waste" analysis. The Court has read the depositions Gabrielle noticed and took, and she submits that all of the depositions advanced or clarified the scope of issues of waste. The depositions allowed her counsel and experts to determine those expenditures that became the analysis of potential waste contained in Anthem's reports. Indeed, a representative of Anthem Forensics was present at nearly all of the depositions, and the review of those transcripts reveal the methodology of parsing that was a significant part of the work done.

In its Decree, the Court indicated a willingness to consider causing Dennis to pay some or all of the fees incurred by Gabrielle for the services of Anthem Forensics. Gabrielle submits that the bulk of all of the fees incurred by her in this case were related to gathering the information underlying the Anthem reports, and for that reason, those fees should be held in the same light as the work performed by Anthem.

3. *The Work Actually Performed by the Lawyer* – the skill, time and attention given to the work. Gabrielle has supported this motion with a billing history of fees and cost she incurred with Radford J. Smith, Chartered (Exhibit "1" attached hereto).

4. *The Result* – whether the attorney was successful and what benefits were derived. Here, Gabrielle prevailed. Dennis's position regarding waste was that Gabrielle should receive nothing in reimbursement for waste because his spending, even on secret girlfriends and children he fathered with another while married to Gabrielle, was not sufficiently material to justify a reimbursement for the waste. The Court found that Gabrielle had proved over $4,000,000 of community waste. Dennis argued that

Gabrielle was not entitled alimony, but the Court awarded her over $1,600,000 in alimony. The Court adopted the appraisal number nearest the expert report of Mark Herman.

B. EXPERT COSTS

In *Frazier v. Drake*, 131 Nev. Adv. Rep. 64, 357 P.3d 365 (Nev. App. 2015), the court addressed the factors the court must analyze to justify an award of expert costs exceeding the $1500 limit in NRS 18.005.[3] The Court held that for an award of expert fees in excess of $1500 to be proper, the fees awarded must not only be reasonable, but the circumstances surrounding each expert's testimony must be of such necessity as to require the larger fee.

Based upon the massive amount of work that was necessitated in this case by Dennis's actions, and his failure to provide his own accounting, Anthem's fees charged to Gabrielle are reasonable. Moreover, Anthem's reports were necessary to the analysis of the issue of "community waste;" the work performed the basis for the bulk of the Court's analysis of the issue.

Also, the work of Mr. Herman was also reasonable for an expert with his qualifications, and his opinion was necessary to the analysis of the value of the most valuable tangible asset of the parties, the Beverly Hills home on Oak Pass Road.

Gabrielle requests that the Court find that the costs of the expert Gabrielle presented at trial should be borne by Dennis.

II.

CONCLUSION

Based on the foregoing, Plaintiff, Gabrielle Cioffi-Kogod respectfully requests this Court enter the following orders:

---

[3] 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. 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;

2. Directing Dennis to pay all or some reasonable portion of the expert fees incurred by Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good cause to enter an order for an amount greater than the statutory limitation.

3. For such other and further relief as the Court finds proper in the premises

Dated this 12 day of September, 2016.

RADFORD J. SMITH, CHARTERED

RADFORD J. SMITH, ESQ.
Nevada State Bar No. 2791
GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

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	Dur/Qty	Amount
Gabrielle Kogod			Client No.		
Kogod v. Kogod			Matter No. D13-469442-D (seale		
11/12/2014	RJS	T	Conference with Gabrielle Cioffi- 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. 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	Review Dieclosures 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 appraisals and memorandum for	0.2	$60.00

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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 dreft 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
2/08/2015	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 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 16.2 Disclosure	1.4	$630.00
2/13/2015	GV	T	Review NRCP 16.2 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	1.6	$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
2/23/2016	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	$855.00
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

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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	$570.00
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
3/17/2016	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 Gravley, 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
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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 Plaintiff's 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 Plaintiff's 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

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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. Polselli re: Motion; Email to Mr. Jimmerson	0.3	$135.00
4/21/2015	RJS	T	Conference with J. Leauanae 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 Polselli "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 Issuence 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

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5/01/2015					
5/01/2015	GV	T	Email to Joe Leaunae	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 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 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

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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 Freud 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. Fisco	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 Khapsalis, 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 preperation 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

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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	2.8	$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 PDF 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 Khapealis; Multiple email exchanges with client, Jaffe and Clemens and Opposing Counsel; Conduct research on Jennifer Cruto 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

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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 6th 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 Leauanae; 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. Gravely 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

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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	1.8	$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	1.8	$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. Cioffi-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 16.2 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

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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 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
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

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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. Khapsalis; Review documents provided by Opposing Counsel; Exchange emails with Daniel Jaffe's office regarding scheduling Nadya's deposition and setting	2.9	$870.00

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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 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 8 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	$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 Clemons	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	$360.00
7/15/2015	GV	T	Email from Jaffe and Clemons regarding Subpoena to DaVita	0.1	$30.00
7/16/2015	RJS	T	Revise Status of Case	1.8	$810.00
7/17/2015	RJS	T	Review of Income Tax, 2014 support	0.2	$90.00
7/19/2015	RJS	T	Prepare outline for Opposition to Stay	0.2	$90.00
7/20/2015	GV	T	Email to Opposing Counsel; Email to and from Antham 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

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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 DaVita	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

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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 8th 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 DaVita	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 DaVita 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 Davita 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

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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 DaVita's Records	2.2	$660.00

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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	5.9	$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 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 Interspousel Transfer Deed	0.1	$45.00
9/10/2015	KFS	T	Preperation of Plaintiff's 11 th 16.2 Supplemental Disclosure	1.6	$160.00
9/11/2015	RJS	T	Review omail 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	Treval 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. Allan	0.3	$135.00
9/14/2015	RJS	T	Review letter from J. Bailoy (P. Murphy's attorney)	0.1	$45.00
9/14/2015	RJS	T	Review email from Lorna 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 Stalner; 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

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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 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 dreft 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

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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	6	$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	$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

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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 form 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 Countermotion	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	3.8	$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 5 th 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 16.2 Supplement	1.4	$140.00
10/09/2015	RJS	T	Review emails from J. Allan re: Dennis' expenses; Emails to J.	0.3	$135.00

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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	$675.00
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
10/16/2015	RJS	T	Review Notice of Deposition for Gabrielle Cioffi - Kogod	0.1	$45.00
10/10/2015	GV	T	Prepare Third Amended Notice of Deposition of Dennis Kogod; Review emails between the parties to prepare for deposition	2	$600.00

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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. Leeuanas; Email to J. Leeuanas	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 exchenges 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

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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 Cioffi-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 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 DaVita; 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 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 Hermen	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

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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	Exchenge emails with client	0.2	$90.00
11/16/2015	GV	T	Review Defendant's Responses to Fifth Set of Interrogetories; 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	$60.00
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

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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 Plaintiff's 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 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 Gilbart; 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	$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

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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. Merks	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	$390.00
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

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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	$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	$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 Mey 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

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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 Herrnan	0.8	$160.00
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 Countermotion 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 Countermotion 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 Countermotion	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 Appeerance 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 Dofendant'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

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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 Laauanae and Jenny Allen to discuss report and trial preparation	1.2	$360.00
1/28/2016	KFS	T	Preparation of Plaintiff's 22cnd 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 Casandra, 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
2/06/2016	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

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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 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	$1,800.00
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 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

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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	$1,260.00
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 Bpoks	6	$600.00
2/23/2016	GV	T	Continue preparation for Trial; Attend Trial	8	$1,600.00
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

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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	8.8	$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 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 exchangee 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	$60.00
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

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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 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. Merks; 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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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
4/06/2016	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
4/06/2016	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
4/26/2016	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
4/26/2016	RJS	T	Review proposed Order from April 6, 2016 Hearing	0.1	$45.00
4/26/2016	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

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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. 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 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
5/18/2016	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

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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. 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	1.5	$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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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	0.5	$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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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 Elsen 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
3/19/2015	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 3/15/15	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 #206
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	$12.58
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 Gravley, 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 Petersen 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	$257.55
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	2678	$669.50
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 6/26/15	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	VideoTranscript 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 Americe	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
11/19/2015	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 11/1/5 - 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	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 Crute 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	VideoTranscript 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	VideoTranscript for Jennifer Crute Steiner (invoice CA 2515918)	0	$883.75
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 dooumants	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	$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 Leauanae (invoice 1100240***)	0	$1,085.80
2/16/2016	ALL	E	Service of Richard Teichner	0	$40.00
2/19/2016	ALL	E	Transcripts for Eugene Cioffi, Cassandra Cioffi and Stephanie Cioffi (invoice INV 0696078)	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	$8.50
3/31/2016	ALL	E	Copy charge for 3/1/16 - 3/31/16, machine 2	35	$8.75
4/30/2016	ALL	E	Copy charge for 4/1/2016 - 4/30/2016, machine 1	1019	$254.76
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	$21.95
6/30/2016	ALL	E	Copy charge for 6/1/16 - 6/30/16, machine 1	655	$163.75
7/31/2016	ALL	E	Copy charge for 7/1/16 - 7/31/16, machine 1	257	$64.25
7/31/2016	ALL	E	Copy charge for 7/1/2016 - 7/31/2016, machine 2	633	$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	$10.69
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	41,705.53	**$418,511.04**

Exhibit 2

Anthem Forensics

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***

Professional Fees Billed

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Total Current Professional Fees	$	9,633.00
Retainer Applied		(6,507.50)
TOTAL BALANCE DUE	**$**	**3,125.50**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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

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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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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	0.20	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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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

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**

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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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

CMM	7/31/15	Assisting with tracing analysis; discussing with Jenny	5.60	5.60	50.00	280.00

Total Current Professional Fees	$	8,710.00
Balance Forward		0.00
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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Total Current Professional Fees	$	7,460.00
Balance Forward		0.00
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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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 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 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

Total Current Professional Fees	$	15,158.00
Travel Expenses		
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

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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

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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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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 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	0.80	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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CMM	1/29/16	Assisting with tracing analysis	4.50	4.50	60.00	270.00

Total Current Professional Fees	$	2,244.00
Balance Forward		0.00
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 206
Henderson, Nevada 89074

Re: ***Kogod vs. Kogod***

For professional fees rendered in connection with the above referenced matter:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

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**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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Total Current Professional Fees	$	1,935.50
Balance Forward		0.00
TOTAL BALANCE DUE	**$**	**1,935.50**

Anthem Forensics

Professional Fees Invoice
Tax I.D. No. 26-1554522

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 205
Henderson, Nevada 89074

Re: ***Kogod vs. Kogod***

For professional fees rendered in connection with the above referenced matter:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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	5/15/16	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

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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**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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

2520 St. Rose Parkway, Suite 211
Henderson, Nevada 89074

telephone 702.366.9599
facsimile 702.366.9364
anthemforensics.com

Total Current Professional Fees	$	2,261.00
Balance Forward		0.00
TOTAL BALANCE DUE	$	**2,261.00**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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

2520 St. Rose Parkway, Suite 211
Henderson, Nevada 89074

telephone 702.366.9599
facsimile 702.366.9364
anthemforensics.com

Total Current Professional Fees	$	1,822.50
Balance Forward		0.00
TOTAL BALANCE DUE	**$**	**1,822.50**

MOFI

DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

GABRIELLE CHOFFI-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: RADFORD J. SMITH, ESQ. Date 9/12/2016

Signature of Party or Preparer _____

Electronically Filed
09/15/2016 01:44:01 PM

CLERK OF THE COURT

EXPT
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
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 15th day of September, 2016.

RADFORD J. SMITH, CHARTERED

K. Medina #14085

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.

Counsel discovered and immediately resolved the problem the next morning, September 13, 2016. *See* Affidavit of Tina Smith[1], an employee of Radford J. Smith, Chartered, Exhibit "2." *See* Email exchange from CCDC.Accounting to Sharon Hill, and email exchange between Ken Smith and CCDC.Accounting and completed Client Information form attachment, attached hereto as Exhibits "3" and Exhibit "3." The Motion for Attorney's Fees and Costs was filed later that day after the account was unlocked.

As a result, Plaintiff requests that the Court extend the 20-day deadline under NRCP 54 to file her Motion for Attorney's Fees and Costs by a one-day extension to **September 13, 2016.** Because the hearing is not set until October 12, 2016, the requested extension date will be 29 days before the hearing of the matter, and will not prejudice Defendant. A draft Order is attached hereto as Exhibit "5", the original of which will be delivered to the Court's chambers.

Attached hereto is the sworn statement of Kimberly A. Medina, Esq., in compliance with the above rules.

Dated this 15th 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, NV 89074
Attorneys for Plaintiff

[1] Mrs. Smith is the office manager and primarily handles all financial and billing inquiries.

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 15th day of September, 2016.

NOTARY PUBLIC in and for
said County and State

KENNETH SMITH
Notary Public, State of Nevada
Appointment No. 11-5345-1
My Appt. Expires June 18, 2019

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 15th 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"

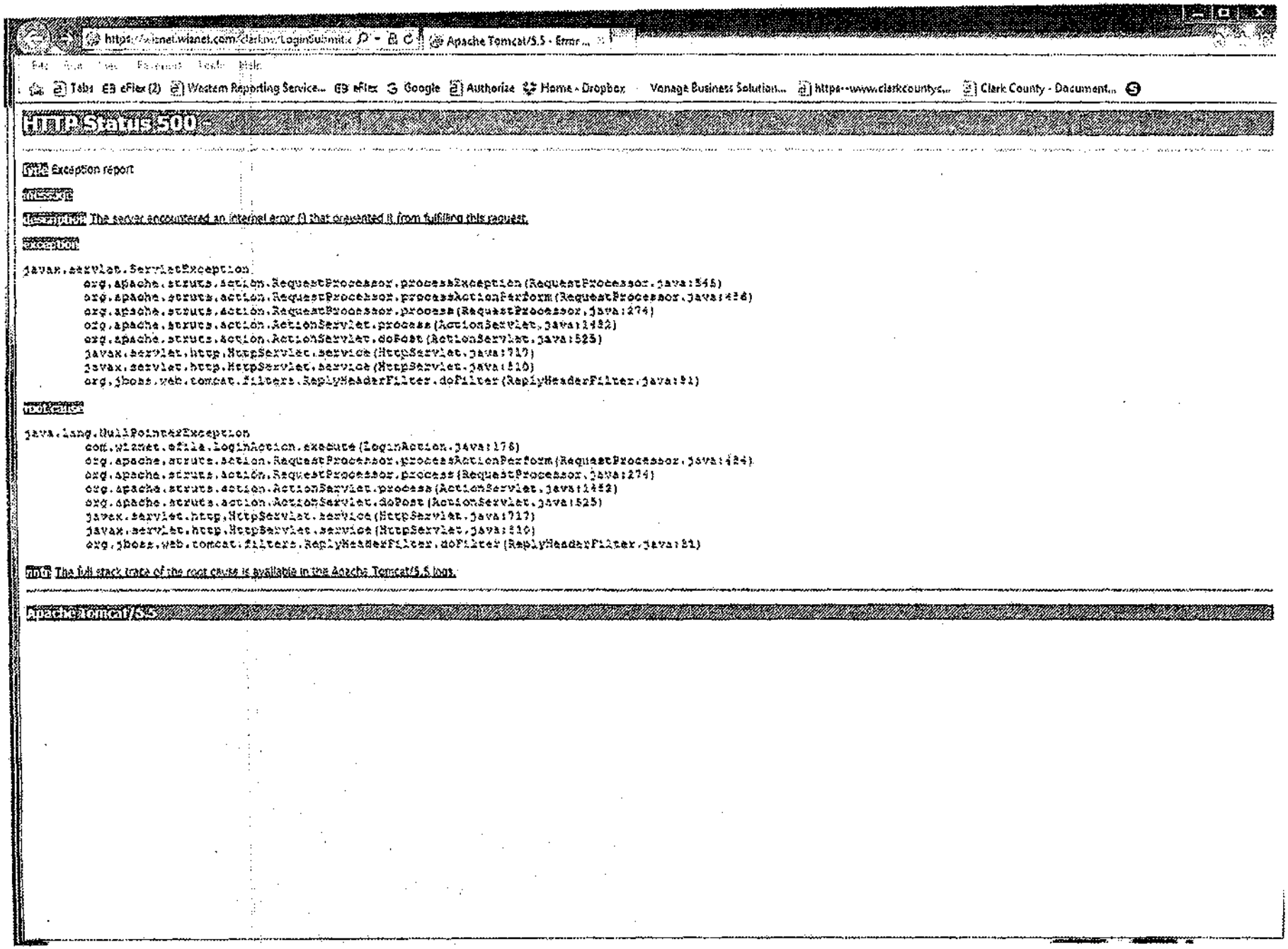

Apache Tomcat/5.5 - Error ...
Tabs
eFlex (2)
Western Reporting Service...
eFlex
Google
Authorize
Home - Dropbox
Vonage Business Solution...
https://www.clarkcountys...
Clark County - Document...
HTTP Status 500 -
type Exception report
message
description The server encountered an internal error () that prevented it from fulfilling this request.
exception
javax.servlet.ServletException
org.apache.struts.action.RequestProcessor.processException(RequestProcessor.java:546)
org.apache.struts.action.RequestProcessor.processActionPerform(RequestProcessor.java:436)
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:810)
org.jboss.web.tomcat.filters.ReplyHeaderFilter.doFilter(ReplyHeaderFilter.java:91)
root cause
java.lang.NullPointerException
com.wizmet.efile.LoginAction.execute(LoginAction.java:176)
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:810)
org.jboss.web.tomcat.filters.ReplyHeaderFilter.doFilter(ReplyHeaderFilter.java:91)
note The full stack trace of the root cause is available in the Apache Tomcat/5.5 logs.
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) 1-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[1], who advised me that once a charge is questioned all subsequent charges are declined until the charges can be verified by an authorized

[1] 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[2] 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.[3] 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

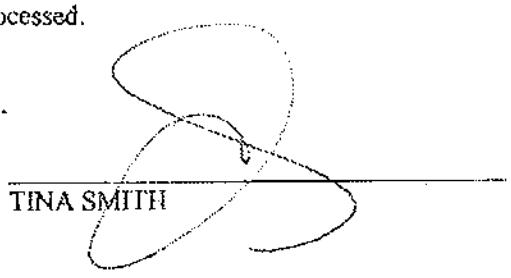
[2] Employees of Discover declined to give out their last name, but they indicated there were notes on the credit card account file regarding our conversation.
[3] Melissa of Wiznet declined to give out her last name.

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 [#2033C00Al] 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
Custom2
Custom3
Custom4

Hello,

Attached is the form that will need to be filled out and sent back to 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**
Printed By: **KMEDINA**

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

This message is intended for the use of the individual or entity to which it is addressed and may contain attorney/client information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by reply email or by telephone
(702) 990-6448, and immediately delete this message and all its attachments.

odyssey

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"

ORDR
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
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
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

ORDER GRANTING EX PARTE REQUEST TO EXTEND TIME TO FILE MOTION FOR ATTORNEY'S FEES AND COSTS

The Court having reviewed Plaintiff's Ex Parte Request to Extend Time to File Motion for Attorney's Fees and Costs presented by Radford J. Smith, Esq. and Kimberly A. Medina, Esq. of Radford J. Smith, Chartered, on behalf of Plaintiff, GABRIELLE CIOFFI - KOGOD, and good cause appearing therefore,

IT IS HEREBY ORDERED that Ex Parte Request to Extend Time to File Motion for Attorney's Fees and Costs is GRANTED.

. . .

. . .

. . .

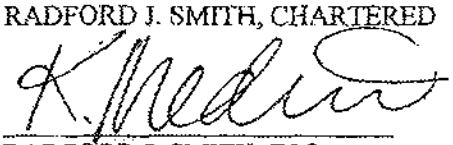
IT IS FURTHER ORDERED that the Plaintiff shall have until September 13, 2016 to file her Motion for Attorney's Fees and Costs.

DATED this _____ day of September, 2016.

_____
DISTRICT COURT JUDGE

Respectfully Submitted By:

RADFORD J. SMITH, CHARTERED



RADFORD J. SMITH, ESQ.
Nevada State Bar No. 02791
KIMBERLY A. MEDINA, ESQ.
Nevada State Bar No. 014085
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

Electronically Filed
09/21/2016 04:28:00 PM

CLERK OF THE COURT

NOAS
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
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
Attorneys for Plaintiff

DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD,

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

CASE NO.: D-13-489442-D

DEPT NO.: Q

FAMILY DIVISION

NOTICE OF CROSS-APPEAL

NOTICE is hereby given that Defendant, VIVIAN HARRISON, hereby cross-appeals to the Supreme Court of the State of Nevada for District Court Findings of Fact, Conclusions of Law and Order filed on August 22, 2014, a copy of which is attached as **Exhibit "1"** hereto.

Dated this 21st day of September, 2016

RADFORD J. SMITH, CHARTERED

K. Medina #14085 FOR

RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith, Chartered and that on the 21st 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 NOTICE OF CROSS-APPEAL 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
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EXHIBIT "1"

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CLERK OF THE COURT

NEOJ

DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE ROSE CIOFFI-KOGOD,

Plaintiff,

v.

DENNIS L. KOGOD,

Defendant.

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

NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW AND DECREE OF DIVORCE

TO: ALL PARTIES AND/OR THEIR ATTORNEYS

Please take notice that a Findings of Fact, Conclusions of Law and Decree of Divorce has been entered in the above-entitled matter, a copy of which is attached hereto. I hereby certify that on the above file stamped date, I caused a copy of this **Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce** to be:

☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the Clerk's Office of, the following attorneys:

Radford Smith, Esq.

Daniel Marks, Esq.

/s/ Kimberly Weiss
Kimberly Weiss
Judicial Executive Assistant
Department Q

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CLERK OF THE COURT

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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,[1] and May 4,

[1]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
Transferred

Settled/Withdrawn:
Without Judicial Conf/Hrg
With Judicial Conf/Hrg
By ADR

Trial Dismissal:
Judgment Reached by Trial
Dismissed After Trial Start

Note: Trial Disposition:

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2016.[2] An additional hearing was held on July 13, 2016, on Gabrielle's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs (Jun. 21, 2016). At the Court's direction, closing arguments were submitted in writing. This Court has reviewed and considered Defendant's Closing Brief (Aug. 1, 2016) (hereinafter referred to as "Dennis' Brief") and Plaintiff's Closing Brief (Aug. 1, 2016) (hereinafter referred to as "Gabrielle's Brief"). This Court's Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter referred to as "Decree") follow.

In evaluating the issues raised in the parties' pleadings, this Court had the opportunity to listen to and review the testimony of several witnesses and review extensive documentary evidence admitted into the record.[3] The witnesses included Dennis, Gabrielle, Jennifer A. Allen, CPA, CFE, Richard M. Teichner, CPA, ABV, CVA, MAFF, CFF, Cr.FA, FCPA, CGMA, CDFA, Joseph L. Leauanae, CPA, CITP, CFF, CFE, ABV, ASA, Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has

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2016 trial date.) Although both parties requested additional time, this Court found that the parties spent time during the trial in their respective examinations that was not helpful or that was superfluous to the essential facts needed to resolve the issues before the Court.

[2]The May 4, 2016 evidentiary proceedings focused on the testimony of each party's respective real estate expert appraisers who offered testimony regarding the property located at 9716 Oak Pass Road, Beverly Hills, California.

[3]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.

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read and considered the deposition transcripts of Eugene Cioffi (Exhibit SSSS), and Stephanie Cioffi (Exhibit TTTT), as well as excerpts of the deposition transcripts of Nadyane Khapsalis Kogod (Exhibit 125),[4] Patricia Murphy (Exhibit 126), Mitchell Kogod (Exhibit 127), Marsha Kogod (Exhibit 128), Sheldon Kogod (Exhibit 129), Dana Kogod (Exhibit 130), and Jennifer Crute Steiner (Exhibit 131).[5] During trial, this Court had the opportunity to observe issues pertaining to the credibility and demeanor of each witness who testified in Court.

The issues before this Court include: (1) the division of assets and debts; (2) alimony to be paid by Dennis to Gabrielle; and (3) attorney's fees.[6] The division of

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[4]Given her native tongue is Russian, Ms. Khapsalis Kogod was offered a Russian 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.

[5]The parties initially expressed their intention to read the deposition transcripts into the record. As the trier of fact, this Court is capable of reading deposition transcripts. (The reading of the deposition transcript by a third party would offer nothing to this Court with respect to the demeanor of the witness. This Court is able to perform the same reading.) Thus, this Court directed that those portions of the deposition transcripts upon which each party intended to rely be marked and introduced as exhibits. To preserve each party's right to object to specific deposition testimony, this Court established a protocol that allowed the parties to 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.

[6]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

assets and debts includes Gabrielle's request for an unequal division of assets based on Dennis' alleged waste and/or dissipation of community assets.

I. BACKGROUND FACTS[7]

A. DENNIS AND GABRIELLE: PRE-NEVADA — *relative "marital bliss"*

Gabrielle and Dennis met in New York in 1990.[8] Prior to the parties meeting, Dennis had graduated from the University of Florida in 1981 with a baccalaureate degree in business administration. In approximately 1987, Dennis began working for Pilling selling surgical instruments. By 1989, he had been promoted to a regional sales manager position. Meanwhile, Gabrielle had established a successful background in sales and clinical nursing prior to the parties' marriage. Gabrielle obtained a Masters of Public Health and is a registered nurse and legal nurse consultant. *See* Exhibit 1. Gabrielle attained these credentials prior to meeting Dennis.

At the time they met, Dennis had no appreciable property. Gabrielle interviewed with Dennis for a position with Pilling. She was hired as a salesperson at Pilling shortly thereafter and the parties became romantically involved. Prior to their marriage, Dennis was transferred by Pilling to Florida. Gabrielle agreed to move to

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pertaining to statutory claims for attorneys' fees. Nevertheless, although not ordered herein, this Court is persuaded that Gabrielle *should be* reimbursed the forensic accounting costs associated with her retention of Anthem Forensics for the work that Dennis had promised and was legally obligated to perform (as discussed throughout this Decree). NRS 18.005(5). *See Frazier v. Drake*, 131 Adv. Op. 64, 357 P.3d 365 (2015).

[7]The foregoing is a summary of the pertinent background facts based on the record before this Court.

[8]Although Dennis and Gabrielle both testified that they met in 1990, Gabrielle's Brief states that the parties met in 1989.

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Florida to join Dennis. Gabrielle and Dennis ultimately married on July 20, 1991 at the U.N. in New York City.

In November 1991, Gabrielle and Dennis moved from Florida to Pennsylvania as a result of Dennis' promotion to National Sales Director for Pilling. The parties purchased a home in Pennsylvania, with the down payment coming from Gabrielle's 401(k). While in Pennsylvania, Gabrielle obtained employment with Osteopathic as a nurse recruiter and then worked as a clinical nurse manager. Dennis then became Vice President of Sales (and later Vice President of Sales and Marketing) at Pilling. As a result of this promotion, the parties moved to North Carolina. Dennis received no specialized training as a result of this promotion. On "aggregate," Dennis continued to travel between two to three days per week as a result of his employment responsibilities.[9] Gabrielle's job changed again when the parties moved to North Carolina, where she started her career at Kaiser. She then interviewed and was accepted at the North Carolina Board of Nursing.

In approximately 1992, Teleflex acquired the assets of Pilling and then Teleflex acquired Weck from Bristol-Myers, Squibb. In late 1995 or early 1996, Dennis became Vice President of Corporate Accounts and International for Teleflex. At that time, he no longer focused on sales. In this position, Dennis' travel would take him to

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[9] *In general*, Dennis testified that he traveled an average of two to three days per week for the various companies he worked for during the marriage. As discussed below, however, his 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.

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international locations which would require him to be gone a week to two weeks at a time. Once again, Dennis did not receive any specialized type of training for this position. The parties contemplated purchasing a home in New Hampshire and they even paid a deposit on a home. However, Dennis received an opportunity to pursue a more lucrative position with Gambro. Therefore, in July 2000, the parties jointly chose to follow Dennis' career opportunity with Gambro.

Gambro was a Swedish company, with its U.S. presence on the medical "service" side (unlike the medical "product" side with Teleflex) located in Lakewood, Colorado. Gambro's regional office was located in Elisa Viejo, California. The parties moved to California, where they purchased a home in Coto de Caza in Rancho Santa Margarita (and later purchased a second home in Coto de Caza). Dennis was hired at Gambro as President of the West Division, which was a newly created position. Dennis' training consisted of a week-long training at the company offices.

The parties' marital relationship during this period of time (i.e., between the time of marriage and their relocation to California) appeared to be relatively harmonious. Notwithstanding the amount of travel Dennis' career pursuits required, the parties routinely and regularly enjoyed holidays and special occasions together. Indeed, throughout the marriage, it was not uncommon or unusual for Dennis to be away from the marital home due to business travel. Such travel was commonplace and routine. In addition to holidays and special occasions, the parties seemed to enjoy the time they spent together. There is nothing in the record to suggest that their marital relationship suffered in any significant respect until after their move to California.

B. DENNIS AND GABRIELLE: NEVADA — *the irretrievable breakdown of their marriage*

The 2003-04 time-frame marked several significant events in Gabrielle and Dennis' marriage, including: (1) advancements in Dennis' career (and a concomitant dramatic ascent in earnings and marital wealth); (2) the purchase of the parties' Lake Las Vegas home (and Gabrielle's permanent relocation thereto); and (3) the beginning of Dennis' relationship with Nadyane Khapsalis Kogod (also known as Nadine Kievsky, Nadya Khapsalis, Nadezhda Khapsalis and Nadya Khapsalis Kievsky) (hereinafter referred to as "Nadya").[10]

(1) Dennis and DaVita

In 2004, Dennis' position at Gambro changed from Division President to the Co-Chief Operating Officer. More travel was required in this position than the division manager position. Dennis' travel typically entailed approximately three days per week (between January 2004 and October 2005). In November 2004, DaVita announced its acquisition of Gambro. Although Dennis entertained other employment opportunities after the acquisition was announced, he remained with DaVita. In this regard, DaVita was intent on having one of the senior team members (i.e., Dennis) stay with the company. Thus, in October 2005, Dennis began working for DaVita, overseeing the western operating group or region (as well as some additional

[10]Nadya's name on her birth certificate is Nadezhda Khapsalis, and her name on her 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.

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responsibilities). Although his duties were similar to his position with Gambro, it was on a larger scale due to the size of the company. Nevertheless, his travel requirements remained similar.

Effective January 1, 2009, Dennis was promoted to Chief Operating Officer at DaVita, which he called a "job of a lifetime."[11] *See* Exhibits 92–98. His duties changed from overseeing the western division of the company to overseeing management of all divisions. Dennis' travel increased as a result of this promotion, including more international travel. (Although international travel had also been a part of his prior employment experience, in late 2010 Dennis began traveling more internationally. Again, Dennis' business travel and the associated physical separation of the parties on a temporary basis was customary throughout the marriage.) Dennis did not receive any specific training as a result of this promotion. Effective January 1, 2015, Dennis became President of Health Care Partners and the CEO of the international division of DaVita (Exhibit 98), which required even greater international travel.

Although the parties' relocations throughout their marriage followed Dennis' career pursuits, the record confirms that both parties were in agreement with each relocation. Specifically, the parties mutually understood and agreed that it was financially advantageous to follow Dennis' career trajectory. Further, the parties believed that, with Gabrielle's background and training in the nursing field, she could

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[11]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

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obtain employment wherever Dennis' career took them. Moreover, notwithstanding the differences in their formal educational backgrounds, Dennis' career path provided the parties with greater financial prosperity to an extraordinary degree.

During the trial, Dennis testified in detail about his promotions and training at the companies for which he worked. Most of the training appeared to be internal training within each company or "on-the-job" training. Other than short training (including week-long) seminars, Dennis did not receive any formal education or career training during the parties' marriage. Nevertheless, throughout the marriage, Dennis obtained relatively broad-based experience in medical sales and marketing. Further, he acknowledged that his employment experience played a key role in "getting me to DaVita." His ability to remain with DaVita was something he "earned" through hard work and "getting results." The resulting increase in income and wealth associated with Dennis' employment with DaVita was dramatic as reflected in the parties' income tax returns and Dennis' compensation summaries discussed later in this Decree.

(2) The Move to Nevada – *the beginning and the end*[12]

In 2003, the parties purchased their home at 28 Via Mira Monte, Lake Las Vegas, Nevada (hereinafter referred to as the "Lake Las Vegas" home or residence). Dennis suggested to Gabrielle that they move to Las Vegas, and he originally

[12]In a March 26, 2011 email, Dennis lamented to Gabrielle: "The house represents sad 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.

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researched and found the home.[13] Nevertheless, the move to Las Vegas appeared to be a mutually agreed-upon decision. After arriving in Las Vegas in December 2003, Gabrielle began working for Sunrise Medical before moving to Dignity Health (formerly known as Catholic Healthcare West) shortly thereafter. She has remained at Dignity Health working as a certified legal nurse consultant. Exhibit OOO.

According to Dennis, the parties' relationship already had started to deteriorate in 2002, while they lived together in California. After Gabrielle relocated to Las Vegas, Nevada, the parties shared no intimacy. Gabrielle acknowledged that the parties shared no sexual intimacy after 2004. The lack of intimacy, however, did not change how Gabrielle felt about Dennis. Dennis continued to travel to Las Vegas (even after the start of his relationship with Nadya). Further, he continued to stay at the parties' Lake Las Vegas residence until June 2010. Dennis initially would spend weekend time in Las Vegas in what appeared to be varying degrees of frequency and regularity.[14] Until 2010, it was customary for the parties to speak with each other daily (and

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[13]Whether Dennis intended to move to Nevada or actually did reside in Nevada is debatable. The move to Las Vegas appears to coincide generally with the establishment of Dennis' relationship with Nadya (although Dennis maintains that his relationship with Nadya began in November 2004, nearly a year after the purchase of the Lake Las Vegas residence). Gabrielle was at least led to believe that Nevada would be the place of the parties' marital domicile. During the first year after the purchase of the Lake Las Vegas residence, Dennis testified that he spent most weekends and a couple of days per week in Las Vegas. Further, 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.

[14]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).

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oftentimes multiple times each day). Nevertheless, Dennis maintained that the relationship was emotionally and physically distant, devoid of any intimacy, and broken. Between 2004 and 2010, the time spent together during holidays and special occasions became less regular and more infrequent. Yet, Dennis continued to tell Gabrielle that he loved her until approximately August 2013. Dennis explained that he still did (and does) love Gabrielle, but that he did not want to be married to her.

In March 2010, Dennis initiated divorce proceedings with the filing of a Complaint for Divorce (Mar. 10, 2010) in Case No. D-10-426578-D. Gabrielle testified that Dennis told her that he found his attorney's name (James J. Jimmerson, Esq.) in a telephone book. Dennis testified that he did not pursue a divorce at that time because he was afraid Gabrielle would "go to DaVita" (suggesting that she would compromise his employment).[15] In July 2010, Gabrielle received a notice from the Court about the pending divorce action initiated by Dennis.[16] Dennis testified that, when Gabrielle received this notice, she was incredibly emotional. Nevertheless, Dennis admitted that Gabrielle never made a threat regarding his employment and that

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[15]Notwithstanding the concerns expressed by Dennis about Gabrielle compromising his employment, his messages to her during this time included sensitive information about DaVita, including discussions about whether Dennis would stay with DaVita and information about 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.

[16]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.

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she never "used those words." Expressing feelings of remorse, Dennis declared to Gabrielle by text message:

> I don't know what to say. There are no words to undo what I did. I think I need to take a few days and think long and hard about what I did and what am I [sic] doing because I honestly don't know. . . . I wish I could take this all back, I can't so rather th[a]n complicate things more I need some thinking time. . . . I never meant for this to happen. Never. I have been running from things so long and not dealing with them. I should have come to you to see what you thought about our marriage. Running to a lawyer was stupid. I have no idea what I was thinking about. All I remember was a sick feeling in my stomach after the visit knowing I had betrayed you. I asked for the process to just stop but it fell through the cracks. . . I owe you some answers and I think a little time away from home from work will force me to sit and think long enough and figure out what the hell I'm doing. . . I'm sorry and I do an[d] always will love you Gabrielle. As much as I am capable of loving another person I love you that much and my heart broke over what I did to you. . . I wish this day never happened. It has to be one of the wors[t] days of your life and you do not deserve that at all. You deserve a better life th[a]n I have given you the past 5 years. I won't ask for your forgiveness.

Exhibit 25.

Dennis assured Gabrielle that the divorce action would be dismissed. Although it does not appear that Dennis took any action himself to seek the dismissal of the Complaint for Divorce (Mar. 10, 2010), the Court *sua sponte* dismissed the case by way of Order of Dismissal Without Prejudice (Feb. 18, 2011). Dennis reflected on his lack 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,

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. . .

Dennis told Gabrielle that he had questions about his sexual orientation.[17] Dennis' strategy was to persuade Gabrielle to recognize on her own that their relationship was over, even to the point of engaging in marriage counseling under the false pretense of working on their relationship. Specifically, Dennis testified that:

> I actually used that [counseling] as a way of getting Gabrielle to come to the conclusion on her own that we had a marriage that was broken. I was having a hard time saying the words to her that I wanted a divorce. And I was hoping that through counseling and not returning to the marital 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.

February 24, 2016 Video: 14:33.

Dennis summarized that he pursued counseling for three primary purposes: (1) he believed that counseling would be beneficial for Gabrielle; (2) he desired to have a trained professional help Gabrielle understand that the marriage was irreconcilable, and thus to encourage Gabrielle to make the decision to pursue a divorce;[18] and (3) he wanted to avoid any "scandals" arising at work. Dennis admitted that he deceived Gabrielle for years. Gabrielle at times expressed happiness to see progress in their counseling, unaware that the counseling was a complete rouse. Dennis made promises

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[17]Dennis also fabricated a story about being admitted into a residential treatment center. 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.

[18]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.

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in email communications to return home. Exhibit 19: BS 12529, 12534. At one point, he told her: "I'm not stalling hoping I force you into asking for a divorce. I'm certain of that." At trial, however, he admitted the contrary – that he indeed desired to convince her to pursue a divorce all along.

There were occasions when Gabrielle also made statements in emails to Dennis that suggest that she also perceived that the marriage was failing, such as: "you're living a separate life," and "I don't know who you are." Exhibit 23: BS12151; 12174. Indeed, there were several examples of terse email and text exchanges between the parties dating back to 2010, many of which emanated from Gabrielle.[19] *See e.g.*, Exhibit 18.

In summary, it appears uncontroverted that, after 2010, the parties did not share any holidays or special occasions together. Further, after filing the prior Complaint for Divorce (Mar. 10, 2010), Dennis did not physically do anything to get back together

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[19]That Gabrielle felt and expressed frustration and hopelessness about their relationship is exemplified by 2011 communications when she declared:

> Are you trying to get me to the point where I throw my hands up and walk away? Only you know that for sure – I can only tell you how it feels. But as I've said before, I think we're worth more than that – I'm worth more than that.
>
> * * * *
>
> [I]t's hard for me to imagine you can be such a high power decision maker, and 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. 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).

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with Gabrielle and their relationship was devoid of any physical intimacy. Moreover, communications were almost exclusively limited to email and text messages after that time. The record demonstrates that Dennis perceived that the relationship was broken much earlier than 2010. However, Gabrielle did not share that same perception. Up until that time, the parties continued to share time together and affectionately communicated with each other on a regular and routine basis. Nevertheless, the record supports a finding that the irretrievable breakdown of the parties' marriage began with Dennis' affair with Nadya in 2004 and continued through the initiation and pendency of these proceedings. Indeed, the maintenance of a secret affair in this case is fundamentally irreconcilable with a harmonious marital relationship.

Dennis offered that there was no financial benefit overall to him to remain married. Following the purchase of the Lake Las Vegas residence in 2003, their relationship became more geographically and emotionally distant. At that time, Dennis estimated the parties' net worth to be $750,000. In 2010, he estimated that their net worth had increased to $4,000,000.[20] At the time of the divorce in 2016, the parties' net worth appears to exceed $40,000,000. Dennis referred to this delay as the cost of his inability to have a "tough conversation" with Gabrielle about divorce. Although the

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[20]Considering the stock options he had received at DaVita, the parties' net worth in 2010 appears to be more than $4,000,000. In fact, in a November 23, 2010 email, Dennis 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.

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timing of their incompatibility may be in dispute, it is uncontroverted at this time that the parties are incompatible in marriage and there is no possibility of reconciliation.

(3) Nadya — *Honest Deceit*

During trial, Dennis appeared to candidly discuss his relationship with Nadya, which, in and of itself, is seemingly oxymoronic. Dennis testified that he met Nadya in November 2004. Nadya did not own any assets of material value at the time that they met.[21] By way of a green card, she worked as a hostess at a restaurant. Since at least June 2005, however, Nadya earned no income and did not contribute financially to her personal expenses. Instead, Dennis paid for her food, clothing (shopping at various stores), cars (the first car being a Porsche[22] according to Nadya), a maid, spa services, a nanny (who was paid approximately $400 per week), all household and maintenance expenses, and additional spending money (generally $400 in cash each week and an additional $700 to $800 by check each week). Dennis also paid for Nadya to take college classes (paying approximately $7,000), for an investment in Moe LLC ("he would trying to help me to get in the business with those people, and it didn't work"), payment of Nadya's dental and medical expenses (including cosmetic

[21]Nadya recalled in her deposition that she had money in savings of approximately $20,000. Deposition 71:5. However, she added that at least a portion of this money was sent to her mother. Deposition 76:13.

[22]According to Nadya, her vehicles included a 2015 Bentley GTC, BMW X5, GL Mercedes SUV, and a Cadillac SRX. Although Dennis testified that he routinely owned 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.

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surgery), money sent to Nadya's family in the Ukraine, and all travel expenses.[23] Initially, Nadya used a credit card in Dennis' name to pay her expenses. Dennis later gave Nadya her own credit and debit cards to use for her expenses.[24] When Nadya and Dennis were together, however, Dennis would pay all expenses on his cards. In short, Nadya relied *entirely* on Dennis for her *entire* support.[25] According to Nadya, Dennis promised to take care of her for the rest of her life.[26] Deposition: 145:15–22.

At the beginning of his relationship with Nadya, Dennis testified that he did not disclose to Nadya that he was married. In fact, Dennis and Nadya traveled to Cancun, Mexico, where they participated in a "civil ceremony" on June 3, 2005 on the beach

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[23]Nadya enjoyed trips to Las Vegas, San Francisco, New York, Arizona, Paris, Amsterdam, Spain, Portugal, Laguna Beach, Palm Springs, Newport Beach and San Diego. In addition to paying all travel expenses, Dennis would give Nadya "like $1,000 for shopping." Deposition: 167:5.

[24]With the exception of one occasion when Nadya gave her credit card to the nanny to purchase groceries, Nadya testified that all charges on her credit card were her charges. Deposition: 130:3–15.

[25]Nadya testified that she stopped filing income tax returns "when Dennis start completely take care of me, so I stopped because he was taking care of us." Deposition: 33:7–9.

[26]As Dennis' income began to skyrocket, he opened an investment account at UBS. 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 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.

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that at least appeared to have marriage overtones.[27] Although he could not recall when, Dennis maintained that at some point in time he told Nadya that he was married. Nadya testified that Dennis "confessed" to her that he was married to Gabrielle approximately "a month after we [Dennis and Nadya] get married." Deposition: 14:20–15:18.

In approximately June 2005, Dennis moved Nadya into the 1809 Overland Avenue condominium that he owned. In so doing, he acknowledged that he misrepresented to Gabrielle that a colleague at DaVita owned the property, and that he was living with the son of the property owner. During his testimony, Dennis apologized for his deceit.[28] He concealed his relationship out of concern that someone at DaVita would find out about it. Notwithstanding these alleged concerns, Dennis continued to have his assistant at DaVita (Pat Murphy), book travel for Nadya and Dennis. In June 2013, Dennis purchased the residence and real property located at 9716 Oak Pass Road, Beverly Hills, California (hereinafter referred to as the "Oak Pass property") for Nadya and his children.

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[27]Dennis was adamant that the ceremony was not a "legal" marriage because he and Nadya had not procured an appropriate license or submitted to the procedures required for a 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."

[28]Dennis similarly started a narrative with Gabrielle about his subsequent purchase of 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.

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Unbeknownst to Gabrielle at the time, Dennis fathered twin daughters (Denise and Nika) with Nadya. His twin daughters were born on December 28, 2007.[29] The conception and resulting birth of Dennis' children was no accident. Dennis and Nadya were intent on having children even to the point of pursuing *in vitro* fertilization. The cost of *in vitro* fertilization was $13,000 per procedure. Dennis initially testified that he could not recall how many procedures he and Nadya pursued, but he later testified that he believed it was two occasions. Dennis was present for the birth of his and Nadya's twin daughters, after which he traveled to Brooklyn, New York, to celebrate the holidays with Gabrielle. Dennis concealed the birth of his children from both Gabrielle and his co-workers at DaVita. In fact, because his co-workers knew that he and Gabrielle did not have minor children together, Dennis told his co-workers that his twin daughters were actually grandchildren that he had adopted.

Dennis also paid for himself and Nadya to participate in counseling to work on issues in their relationship. They separated in approximately January or February 2015. Nadya and his children continue to reside in the Oak Pass property. Nadya attributed their separation to Dennis' affair with another woman, Jennifer Crute

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[29]The parties dispute when Gabrielle had actual knowledge of the existence of Dennis' twin daughters. As discussed later in this Decree, Gabrielle claimed that she learned of Dennis' children at the Case Management Conference on February 3, 2015. Dennis offered that Gabrielle knew (or at least should have known) in 2014. In support of his claim, Dennis cited a September 2014 email from Gabrielle's former counsel referencing a 2013 DaVita awards 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.

Steiner ("Jennifer"). "I was trying to save family and try to accept that fact, but sorry I didn't grab more money, and so I didn't to go through what Gabriella was going through." Deposition: 57: 5–8. Ironically, Nadya personally met Jennifer when Nadya showed up at a counselor's office where Dennis was engaged in counseling with Jennifer to work on their (Dennis and Jennifer's) relationship.

(4) Jennifer – *the other "other" woman*

During his extra-marital relationship with Nadya, Dennis started an extra-marital relationship with Jennifer. Dennis first met Jennifer when she interviewed with him for a position at DaVita. Their intimate relationship did not begin, however, until September 19, 2014, after Jennifer had left DaVita. As with his alleged concerns regarding any revelation of his relationship with Nadya, Dennis alleged that he worried about the exposure of his relationship with Jennifer in regards to how it might impact his employment. Dennis also testified that Jennifer was concerned about her husband and her children learning of her relationship with Dennis.

Dennis sought to prevent, or at least limit, Jennifer's exposure to a deposition in this matter. He filed his 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 (Jun. 11, 2015). Therein, Dennis represented to the Court that Jennifer threatened to "report her relationship with Dennis to his superiors and seek to have him terminated . . . if she is subpoenaed for deposition." Affidavit of James J. Jimmerson, Esq., ¶ 15. Further, Dennis submitted that "the potential deposition testimony of Jennifer could result in loss of her employment" and "Jennifer's

emotional response during her deposition could present a harm [to] Dennis." *Id.*, ¶ 16.

Finally, Dennis alleged that:

> If Jennifer's family, including her husband, were to become aware of this relationship, by way of the service of the Notice of Deposition and Subpoena upon Jennifer, it would have a disastrous effect on her marriage and her minor children. . . . That service of the same could have a catastrophic effect on Dennis' gainful employment, which has provided not only Dennis, but also Gabrielle, with the above-average lifestyle to which they have become accustomed. . . . [S]ervice of the Notice of 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.

Id. ¶¶ 18 – 20. Notwithstanding Dennis' representations[30] to the contrary (in an effort to prevent the deposition from taking place), Jennifer denied ever telling Dennis that a deposition would compromise her employment. Further, Jennifer denied that she expressed any concerns about her husband learning of their relationship. Finally, Jennifer denied that she threatened Dennis' employment with DaVita over the prospect of her deposition being taken. Instead, Jennifer simply expressed to Dennis that she was not interested in having her deposition taken. Thus, Dennis went to work to create a narrative to prevent Jennifer's deposition.[31] Ultimately, Dennis' request to prevent or to limit the deposition was denied, but a protocol was arranged to minimize

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[30]Dennis did not personally sign an Affidavit in support of his 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 (Jun. 11, 2015). Instead, the Motion was supported by an Affidavit signed by counsel on his behalf.

[31]Although her testimony was in deposition form, Jennifer's testimony appeared to be 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.

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Jennifer's exposure to any potential embarrassment (which did not appear to be a concern to Jennifer at any level).

Jennifer and Dennis frequently traveled together and, although Dennis did not gift her any money, he paid for the expenses associated with their trips. Their travel included trips on the DaVita jet, a luxury Gabrielle never enjoyed. Jennifer also testified about her understanding that Dennis had a ring made for her (intended as an engagement ring), but that he had not given it to her. Finally, Dennis also paid for Jennifer's legal fees associated with her deposition.

(5) Summary of the Irretrievable Breakdown

Overall, it appears that, beginning in 2003, with Gabrielle tucked away at a relatively safe distance in Nevada, Dennis orchestrated a calculated plan to deceive and emotionally manipulate Gabrielle. As previously noted, it appears that the parties' marriage went through an irretrievable or irreconcilable breakdown beginning in 2004 with the initiation of his secret affair with Nadya. Although Gabrielle may have sincerely believed that their relationship was not broken, Dennis' actions support a finding that their marriage was undergoing an irretrievable breakdown with the maintenance of his affair. As noted previously, Dennis' expenditure of community funds on a girlfriend and children of his affair were irreconcilable with the maintenance of the marital relationship.

II. PROCEDURAL HISTORY

On December 13, 2013, Gabrielle filed her Complaint for Divorce. Nearly one year later, Dennis filed his Answer to Complaint for Divorce and Counterclaim (Nov.

24, 2014), which was followed by Plaintiff's Reply to Counterclaim for Divorce (Dec. 5, 2014). After receiving this case by way of Notice of Department Reassignment (Dec. 19, 2014),[32] this Court issued its Order Setting NRCP 16.2 Case Management Conference (Jan. 2, 2015). The Case Management Conference was scheduled for February 3, 2015, which was the first hearing held in this matter. Including the Case Management Conference, nine hearings were held before this Court *prior* to the commencement of trial.[33] Including the July 13, 2016 hearing, six additional hearings (comprised primarily of evidentiary hearings) have been held.

The hearings leading up to trial are summarized as follows:

(1) Case Management Conference on February 3, 2015:

At the initial Case Management Conference, Dennis[34] offered the following with respect to his approach to the case:

> Dennis fathered two children, twins, during this marriage with another woman and had maintained essentially a separate life that had not been disclosed to Mrs. Kogod until approximately May of last year, give or take. She may have known before, but I'm saying in terms of what we

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[32]At the time this matter was filed in 2013, the case was originally assigned to Department C of the Eighth Judicial District Court. The matter was reassigned to Department G by way of a peremptory challenge. A second peremptory challenge led to the assignment of 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.

[33]Hearings *before this Court* were held on the following dates: February 3, 2015, March 17, 2015, May 4, 2015, June 1, 2015, July 21, 2015, September 8, 2015, October 14, 2015, November 18, 2015, and February 17, 2016. Additional hearings were held before the Discovery Commissioner.

[34]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).

> understand she knew. There is, therefore, going to be a claim for waste as an issue. . . . ***We're going to take that issue away from her by providing an accounting, an estimate and an offer that will be more than the dollars spent, so that one-half of which will be awarded to Mrs. Kogod to at least 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.[35]

February 3, 2015 Video: 11:05 (emphasis added).

Although Gabrielle acknowledged that she suspected the existence of another family, she responded:

> Mrs. Kogod didn't know about the fathering of two children until about 30 seconds ago. . . .Though she suspected it because there were statements about it and there were things online about it, but that's when she found out or it was confirmed to her. Mr. Kogod never did that.

Id. at 11:09.

Both parties requested that this Court hold monthly status hearings on the case to keep the matter on track. This Court noted that it did not need to "wade" into the issue of when Gabrielle actually learned about Dennis' children. Although Dennis' expenditures on his separate family are an issue from an economic standpoint, this Court did not want the alleged shock of this information to interfere with the ability of the parties to evaluate the "numbers" associated with the division of assets and the issue of alimony.

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[35]Dennis' proclamation that he was "going to take that issue away from her by providing 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.

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(2) Continued Case Management Conference on March 17, 2015

Dennis reiterated that, on the issue of any community waste, he was in the "process of providing a detailed schedule of that and then we're going to make an offer to resolve that and take that issue off the table." March 17, 2015 Video: 11:34.

> Dennis Kogod is certainly, while errant in his behavior, also decent enough to say that ***I'm pleased to make the appropriate recompense to at least financially assuage the insult that he has caused his wife for which he is apologetic and remorseful.***

Id. at 11:47 (emphasis added).

(3) Continued Case Management Conference on May 4, 2015

This Court reviewed the parties' complex litigation plans. Once again, both parties requested periodic hearings to monitor the progress of the case. Trial dates were scheduled, but Gabrielle requested that the trial be continued. This Court invited the involvement of experts at the periodic status hearings for the Court to gain an appreciation of where the parties were at and what issues remained outstanding. This Court noted:

> A lot of this boils down to calculations and numbers. There may be perhaps some disagreements and I have to make the call in terms of a legal and factual determination as to whether or not something is construed as waste . . . To touch on that issue a bit, I know there was some discussion, you know, how you could construe money being spent on children as waste. Sounds like a misnomer. The bottom line for me 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.

May 4, 2015 Video: 9:25.

. . .

Gabrielle identified a forensic accounting expert. Despite Dennis' assurances that he was going to take the lead on determining the amount of monies diverted from the marital community, Dennis had not yet designated an accounting expert. Dennis indicated that he was not certain that an expert would be necessary.

This Court again noted its desire to diffuse the emotion of the case and reiterated that the case becomes essentially a "numbers game." It was clear to the Court that a forensic accounting would be beneficial to the Court. Although the existing law removed consideration of the "merits" of the parties, this Court did have the statutory authority to analyze and consider the money that was diverted from the marital community as part of the division of assets pursuant to NRS 125.150.

(4) Status Hearing on June 1, 2015

Dennis notified the Court that he was selling his yacht for $1,050,000, less the commission. He also stated that he was buying a condominium in California for $3,000,000. He also informed the Court that he was selling the Oak Pass property. This Court again reiterated that money spent on children that were born of his secret affair would be considered waste. At the same time, this Court noted that it did not intend to scrutinize "lifestyle" issues (i.e., comparing the parties' spending practices) and that the Court was not inclined to micro-manage the spending of the parties. This Court offered:

> I just want to be clear that . . . the time we spend at trial should really be confined to any disputes regarding those specific items that the parties do not [agree] constitutes [sic] dissipation or waste or spending money on this other relationship and these other children.

* * * *

> What I envision seeing is ultimately a . . . there are probably going to be certain items that are stipulated to. Mr. Kogod through Mr. Jimmerson has already represented that. That there's going to be an amount that is essentially paid to the Plaintiff to reimburse for amounts spent on children not of this marriage and on the girlfriend.
>
> * * * *
>
> The case law suggests that in doing so you look at when the marriage became irretrievably broken. This is a unique situation where the Plaintiff indicated some degree of surprise in learning about the relationship and even the existence of two children.

June 1, 2015 Video: 11:29, 11:37, and 11:40.

Despite claiming that Gabrielle was on a "fishing expedition," Dennis still had not retained a forensic accounting expert. Although Dennis had not retained an expert, this Court noted that it anticipated he would do so. This Court also anticipated seeing a "narrowed-down list" of expenditures in dispute. For the first time, this Court referenced the ability of either party to make an offer to allow entry of decree of divorce pursuant to NRS 125.141.

Dennis argued that there should be limits to the forensic accounting investigative excursion. In response, *and with the understanding and expectation that Dennis would pursue an accounting as he had promised*, this Court stated:

> I would not put that burden on the Defendant to answer that type of an interrogatory. That's not what I'm anticipating though. I expect, like I said, a refined list of . . and I don't even see it being, you know, "What did you spend this $150 or 500," that's not what we're getting into.

June 1, 2015 Video: 11:53.

. . .

Gabrielle offered:

> There might be a category of expenses if there's anything like that, but I even doubt that. Usually what we do in these cases, and again this is something that we've done many times, is we set an amount that's significant based on the financial resources of the parties. That's the type of list you're going to get.

Id.

In an effort to avoid spending time on every "nickel and dime" of the parties, but still under the impression that Dennis would do what he had originally promised (and was legally obligated) to do, this Court discussed the establishment of a "baseline" amount for forensic accounting purposes. In discussing such a "baseline" of expenditures, Gabrielle suggested that it was $5,000, but clarified that there might be a "series of expenditures that are less than that" that Gabrielle was "developing." *Id.* at 11:54. Contrary to Dennis' claim, this Court did not indicate "that it was only concerned with expenditures in excess of $5,000.00 per transaction." (Dennis' Brief 14) Nevertheless, this Court did express concern about scrutinizing every "nickel and dime." Further, these discussions were premised on the understanding that Dennis would be providing a thorough accounting as he had promised to do. This Court also drew a distinction between expenditures on Dennis' girlfriend(s) and children versus Dennis' family members. To this end, this Court directed that the analysis of expenditures should be separated by category between his girlfriend(s) and children and other family members.

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. . .

(5) Status Hearing on July 21, 2015

Dennis argued that this Court should not lose sight of the overall size of the marital estate. Dennis pointed out that he believed that the amount of money spent on his girlfriend and children was a relatively small amount in comparison to the total value of the marital estate. Dennis still had not designated a forensic accounting expert. This Court again reiterated its philosophical distinction between expenditures on Dennis' girlfriend(s) as opposed to expenditures on other family members. Again encouraging the parties to utilize the ability to make an offer to allow entry of decree, this Court stated:

> I think something for both sides to consider at some point . . . understanding the scope of the community estate that we're dealing with . . . it may behoove both sides to start making offers to allow entry of decree, offers of judgment if you will. . . . I would expect with the counsel that are representing both clients that you're going to be making those offers.

July 21, 2015 Video: 11:35.

(6) Status Hearing on September 9, 2015

The parties stated that they had reached a stipulated settlement on the sale of the yacht. This Court also learned that Nadya might be pursuing support from Dennis in a legal action initiated in California. This Court once again inquired about whether there had been any offers to allow entry of decree. Neither party had made such an offer. This Court noted that it looked forward to "getting numbers" and to the parties exchanging the offers that this Court had now repeatedly encouraged.

. . .

(7) Status Hearing on October 14, 2015, and hearing on Dennis' 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 Curte Steiner and for Attorney's Fees and Costs (Sep. 14, 2015)

At the parties' request, this Court rescheduled the trial from December 2015 to February 2016. Again, this Court inquired about whether any offers to allow entry of decree had been exchanged. Dennis responded that he was not yet in a position to make such an offer. This Court expressed that it behooved Dennis to make such an offer, noting that Dennis was in the best possible position to know what that number should be. The following exchange then took place:

> The Court: In a case that is now two years old almost, I go back to what I said earlier: Mr. Kogod's a businessman, very successful and that's why I think at some point he's gotta be the one to make an offer to the Plaintiff.
>
> Mr. Marks: Okay, that's fine, it would be very unusual in civil normal practice, but I'll tell him.
>
> The Court: No, all I'm saying, no, the statutes are very clear. The statutes allow either party, and I would expect at the time of trial that ***both parties*** are going to come in with offers to allow entry of decree based on all of the information you've gathered because that's going to be your vehicle on both sides to ask me to award attorney's fees on your side.

September 9, 2015 Video: 11:47 (emphasis added).

(8) Hearing on November 18, 2015 on Plaintiff's Motion for Leave to File Amended Complaint (Oct. 13, 2015)

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

months prior to the commencement of trial). Gabrielle's Motion for Leave to File Amended Complaint (Oct. 13, 2015) was filed well beyond the May 5, 2015 deadline originally imposed by this Court's Case and Trial Management Order (Mar. 17, 2015). *See Nutton v. Sunset Station*, Inc., 131 Nev. Adv. Op. 34, 357 P.3d 966 (2015). If such an amendment had been allowed, either party would have been entitled to impanel a jury. Such relief would have increased the potential likelihood of yet another continuance of the trial (in a case that was nearly two years old). Further, this Court found that Gabrielle's claims for relief were adequately protected by existing statutes.

(9) Hearing on February 17, 2016 on Gabrielle'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; Plaintiff's Motion for Sanctions, Attorney's Fees and Costs (Jan. 19, 2016) (hereinafter referred to as Gabrielle's "Contempt Motion")

Approximately one week prior to the commencement of trial, a hearing was held on Gabrielle's Contempt Motion. Dennis argued that Gabrielle's Contempt Motion failed to include a sufficient affidavit pursuant to *Awad v. Wright*, 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Dennis also argued that, notwithstanding Gabrielle's complaints about Dennis' spending, the marital estate continued to grow. This Court found that the provisions of the Joint Preliminary Injunction would be treated and enforced as a court order. EDCR 5.85(b). Gabrielle's Contempt Motion does indeed fail to include a sufficient affidavit from Gabrielle pursuant to *Awad*. Nevertheless, the remedy for this Court with regard to the issue of

contempt is to allocate to Dennis those expenditures that Gabrielle has identified as part of the division of assets and to impose sanctions pursuant to EDCR 7.60. The analysis of such sanctions is discussed later in this Decree.

One final time, this Court asked whether either party had made an offer to allow entry of decree pursuant to NRS 125.141. Each party again answered the Court's inquiry in the negative. After nine hearings, this Court was: (1) left to wonder whether the prior status hearings that the Court assented to setting had served any materially valuable purpose; and (2) exasperated that, notwithstanding this Court's repeated efforts to promote a resolution and to encourage the parties to rely on statutory provisions for the purpose of recovering attorney's fees, this Court's efforts were essentially ignored by both parties. Each party's failure to heed this Court's directive to make an offer pursuant to NRS 125.141 makes it highly unlikely that this Court will find or conclude in post-adjudicatory proceedings that either party is a "prevailing party" under the terms of this Decree.

III. DIVISION OF ASSETS AND DEBTS

(A) NEVADA LAW RE: COMMUNITY PROPERTY

NRS 123.220 provides that:

> All property, other than that stated in NRS 123.130,[36] acquired after marriage by either husband or wife, or both, is community property unless otherwise provided by:

[36]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."

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1. An agreement in writing between the spouses.
2. A decree of separate maintenance issued by a court of competent jurisdiction.
3. NRS 123.190.
4. A decree issued or agreement in writing entered pursuant to NRS 123.259.

NRS 123.225 adds, in pertinent part, that "[t]he respective interests of the husband and wife in community property during continuance of the marriage relation are present, existing and equal interests, subject to the provisions of NRS 123.230." Consistent with these statutory provisions, the Nevada Supreme Court has declared that "the statutes clearly mandate that all property acquired by the parties until the formal dissolution of the marriage is community property." *Forrest v. Forrest*, 99 Nev. 602, 607, 668 P.2d 275, 279 (1983). Thus, the physical separation of the parties does not terminate the marital community for purposes of property acquisition.

Further, NRS 123.230 provides, in pertinent part, as follows:

> 2. Neither spouse may make a gift of community property without the express or implied consent of the other.
>
> 3. Neither spouse may sell, convey or encumber the community real property unless both join in the execution of the deed or other instrument by which the real property is sold, conveyed or encumbered, and the deed or other instrument must be acknowledged by both.
>
> 4. Neither spouse may purchase or contract to purchase community real property unless both join in the transaction of purchase or in the execution of the contract to purchase.
>
> 5. Neither spouse may create a security interest, other than a 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.

Finally, with respect to the division of community property, NRS 125.150(1)(b), provides that, in granting a divorce, the court:

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

(B) CIOFFI-KOGOD MARITAL BALANCE SHEET

Attached hereto as Exhibit 1 is this Court's Marital Balance Sheet setting forth this Court's findings regarding the value of assets and debts listed therein. The Marital Balance Sheet also sets forth this Court's division of assets and debts pursuant to NRS 125.150. For purposes of valuation and division, this Court used February 26, 2016 (the final regular trial date) to define the end of the marital community, which was the date on which the Court orally pronounced the parties divorced.[37] With respect to the value of assets and debts and the division thereof, this Court makes the following additional findings and conclusions:

(1) The only assers to which the parties did not either stipulate to the value or where there is a material difference in value in their Closing Briefs are the following:

(a) Radiology Partners investment (Gabrielle's value: $655,000; Dennis' value: $150,000);

(b) The Oak Pass property (Gabrielle's value: $6,400,000; Dennis' value: $5,780,000);

. . .

[37]Statements with updated account values were admitted into the record at the July 13, 2016 hearing.

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(c) 2015 Ferrari automobile (Gabrielle's value of $376,861.18; Dennis' value: $180,000);

(d) 2015 Bentley automobile (Gabrielle's value: $255,000; Dennis' value: $180,000); and

(e) 2015 Bentley automobile (Gabrielle's value: $205,000; Dennis' value: $135,000).

(2) Each party's respective marital balance sheet identifies account values for various investment and retirement accounts. This Court notes that there are differences in the values of several UBS investment accounts. These differences, however, appear to be a function of updated values supplied by Dennis for the July 13, 2016 hearing. In this regard, this Court accepted the higher/updated values supplied by Dennis as corroborated by the Supplemental Exhibits admitted into the record. Also, additional distributions from these investment accounts were made to both parties equally by stipulation. Such distributions necessarily altered the value of these accounts. Accordingly, this Court relied on the updated statements supplied by Dennis.

(3) With respect to Radiology Partners, this Court accepts the value of $150,000. This value is consistent with the value set forth in the Anthem Report (p. 17 and the attached marital balance sheet) and the value advocated by Dennis.[38]

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[38]The record does not instill a high degree of confidence for the Court with respect to the value of Radiology Partners. As noted above, the Anthem Report references a value of $150,000 for the investment. This value appears to be the amount of the original investment. 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

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(4) With respect to the Oak Pass property, this Court had the opportunity to review the testimony of the witnesses, including Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has reviewed and considered the Appraisal Report of Marc Herman dated January 30, 2016 (Exhibit 5) and the SunWest Appraisal of Real Property dated March 7, 2016 (Exhibits 6 and VVVV). Mr. Herman valued the Oak Pass property at $6,400,000, with a range of value (based on comparables after adjustments) of $6,074,000 to $6,601,400. In contrast, SunWest Appraisals valued the Oak Pass property at $5,780,000, with a range of value (based on comparables after adjustments) of $5,025,000 to $6,440,500. In his Financial Disclosure Form (Feb. 16, 2016), Dennis valued the Oak Pass property at $6,250,000.

Based on the review of the evidence in the record, this Court finds that the fair market value of the Oak Pass property for purposes of this Decree is $6,300,000.

(5) With respect to Dennis' un-vested stock options/LTIPs/incentive benefit programs (hereinafter referred to as "incentive benefits") with DaVita, this Court adopts the "wait and see" approach. *Fondi v. Fondi*, 106 Nev. 856, 859, 802 P.2d 1264, 1266 (1990). Dennis argues that he will be required "to continue working hard in order to receive any benefit from those grants" in support of his position that any incentive benefits should be confirmed to him as his sole and separate property.

. . .

Radiology Partners. (The marital balance sheet attached to Gabrielle's Brief does not contain 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.

Dennis' Brief 13. To do so, however, would discount entirely Dennis' "hard work" during the existence of the marital community.

Application of the "time rule" formula spoken of in *Fondi* and *Gemma v. Gemma*, 104 Nev. 473, 760 P.2d 772 (1988), values both Dennis' community (pre-divorce) and separate (post-divorce) efforts to the acquisition of the asset, with the Court retaining jurisdiction to "wait and see" whether extraordinary post-divorce efforts or "performance conditions" should be considered in the future division. Absent such a showing, and to the extent that Dennis' interest in any incentive benefits have not "vested" as of the date of divorce (i.e., February 26, 2016), the community interest should be calculated as a fractional interest based on the "grant" date of the asset, the date of divorce (meaning the date this Court pronounced the parties divorced), and the vesting date (or the date on which Dennis' interest is fully matured). The calculation should follow the "time rule" principles enunciated in *Gemma v. Gemma*, 105 Nev. 458, 778 P.2d 429 (1989) and *Fondi v. Fondi*, 106 Nev. 856, 802 P.2d 1264 (1990). This Court should retain jurisdiction to "wait and see" the extent to which post-divorce "performance conditions" impact the value of the incentive benefits.

(6) With respect to vehicles, Dennis' Brief referenced multiple leased vehicles that are not referenced in Exhibit 1 as assets. Although this Court assigns no value to any leased vehicles, each party should be responsible for any liability associated with leased vehicles in their respective names. Each party's marital balance sheet references three vehicles with value: a 2015 Ferrari, a 2015 Bentley (12 cyl.), and a 2015 Bentley (8 cyl.). The 2015 Ferrari was sold and the proceeds have been divided equally

between the parties. The discrepancies in the values of the 2015 Bentley (12 cyl.) ($255,000 v. $180,000) and the 2015 Bentley (8 cyl.) ($205,000 v. $135,000) are significant. This Court received limited evidence regarding the value of these vehicles.

Although Gabrielle mused during her testimony about the possibility of receiving the vehicles as part of the division of assets, this Court was not persuaded that she sincerely desired to be awarded the vehicles. This Court is inclined to confirm both vehicles to Dennis as his sole and separate property at the values he has proposed. Nevertheless, this Court provides Gabrielle the option of receiving the vehicles at the corresponding values she placed on the vehicles. If Gabrielle so desires, her election must be made within 14 days of the entry of this Decree. The Marital Balance Sheet should be modified to insert the corresponding values, with the totals recalculated to effectuate an equal division.

(7) Apart from the UBS line of credit in the amount of $412,723, each party should be responsible for the debt they each have incurred respectively. Such a result is based in part on the significant duration of the parties' separation. This Court presumes that the individual consumer debts incurred after the parties' separation benefitted each party individually and not the marital community as a whole. Accordingly, this Court finds that there is a compelling reason pursuant to NRS 125.150 to assign to each party the consumer debts they each have incurred respectively without any offset in the division of assets.

(8) With respect to the division of furniture and personal property, neither party testified or argued that the other party was in possession of any such personalty

that he/she desired to acquire. Further, the record is devoid of any value for such personalty except as noted below. The division of personalty excludes the confirmation to Dennis of the sapphire ring he acquired for Jennifer (which is identified separately in Exhibit 1) and the artwork he purchased after the issuance of the Joint Preliminary Injunction (May 15, 2014) for his Wilshire residence. The amount spent by Dennis on said artwork is captured as part of the Anthem Report and is thus included as part of the division of assets.

(9) Dennis argues that his Chase Cigna Health Savings Account should not be included as an asset to be divided. Although it may not be a financial benefit that Gabrielle is able to access after the parties' divorce, the Health Savings Account nevertheless has value and should be included as an asset confirmed to Dennis.

(10) Each party should receive one-half of any credit card/travel reward points. This Court retains jurisdiction to oversee the division of these assets.

(C) WASTE & COMPELLING REASONS FOR AN UNEQUAL DIVISION

(1) Defining "Waste" Under Nevada Law

NRS 125.150 authorizes this Court to "make an unequal disposition of the community property in such proportions as it deems just if the court finds a compelling reason to do so and sets forth in writing the reasons for making the unequal disposition." The "waste" or "dissipation" of community assets has been considered as a "compelling reason" to "make an unequal disposition." One scholarly author has opined that: "The range of human behavior in the waste aspects of family law is so vast

that a specific description of what may constitute 'waste' or 'compelling reasons' is impossible to set forth in either a statute or case rule." Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 29. (2011).[39] This is because a finding of waste depends on the "particular facts and circumstances surrounding the conduct" in each case. Erika Driskell, *Dissipation of Marital Assets and Preliminary Injunctions: A Preventive Approach to Safeguarding Marital Assets*, 20 J. Am. Acad. Matrim. Law 135, 142 (2006). For example, courts have found waste for excessive alcohol and drug related expenditures (*id.* at 143); destruction of property (J. Thomas Oldham, *Romance Without Finance Ain't Got No Chance: Development of the Doctrine of Dissipation in Equitable Distribution States*, 21 Am. Acad. Matrim. Law. 501, 505 (2008)); reduction in fair market value of property (*In re Marriage of Hokanson*, 68 Cal. App. 4th 987, 80 Cal. Rptr.2d. 699 (1998)); and even charitable donations (*In re Marriage of Cerven*, 317 Ill. App. 3d 895, 742 N.E.2d 343 (Ill. 2d. Dist. 2000)).

Although the case law precedent regarding waste or dissipation in Nevada is limited, the Nevada Supreme Court has sanctioned waste or dissipation as "a compelling reason for making an unequal disposition of community property." *Lofgren v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996). In *Lofgren*, the Nevada Supreme Court held that:

. . .

[39]Mr. 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).

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> if community property is lost, expended or destroyed through the intentional misconduct of one spouse, the court may consider such misconduct as a compelling reason for making an unequal disposition of community property and may appropriately augment the other spouse's share of the remaining community property.

Lofgren, 112 Nev. at 1283, 926 P.2d at 297.

In *Lofgren*, the Nevada Supreme Court affirmed the district court's ruling that Mr. Lofgren's financial misconduct provided a compelling reason for an unequal division of community property. *Id.* at 1283, 926 P.2d at 297. Specifically, the district court found that, during the pendency of the divorce action and in violation of the joint preliminary injunction, Mr. Lofgren had: transferred community funds to his father (about one third of which husband could not account for); used community funds for his own purposes (including improving and furnishing his home); and made unauthorized gifts of community funds to his children. *Id.* at 1283-1284, 297-298.

The Court reaffirmed the *Lofgren* holding in *Putterman v. Putterman*, 113 Nev. 606, 939 P.2d 1047 (1997), noting that financial misconduct "in the form of one party's wasting or secreting assets during the divorce process . . . negligent loss or destruction of community property, unauthorized gifts of community property" may constitute compelling reasons for an unequal division. *Putterman*, 939 P.2d at 1048. In *Putterman*, the Nevada Supreme Court again affirmed the district court's unequal division of community property based on its "meticulous findings of fact which set forth numerous compelling reasons." 113 Nev. 606, 608, 939 P.2d 1047, 1048

. . .

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(1997).[30] The district court found that Mr. Putterman had engaged in financial misconduct that included: his failure to account for his earnings or any financial matters "over which he had control;" his lies to the court about not having an income; and, after the parties had separated, his charging of "several thousand dollars" on credit cards that Mrs. Putterman repaid. *Id.* at 609, 939 P.2d at 1049.

The *Putterman* case contains insightful language about the extent to which a court should scrutinize the parties' financial dealings. The Court made the following instructive comments:

> In *Lofgren*, we defined one species of "compelling reasons" for unequal disposition of community property, namely, financial misconduct in the form of one party's wasting or secreting assets during the divorce process. There are, of course, other possible compelling reasons, such as negligent loss or destruction of community property, unauthorized gifts of community property and even, possibly, compensation for losses occasioned by marriage and its breakup.
>
> * * * *
>
> It should be kept in mind that the secreting or wasting of community assets while divorce proceedings are pending is to be distinguished from ***under contributing*** or ***over consuming*** of community assets during the marriage. Obviously, when one party to a marriage contributes less to the community property than the other, this cannot, especially in an equal division state, entitle the other party to a retrospective accounting of expenditures made during the marriage or to 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*

[30]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.

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community assets or misappropriating community assets for personal gain may indeed provide compelling reasons for unequal disposition of community property.

Putterman, 113 Nev. at 609, 939 P.2d at 1048-49 (emphasis added).

The Nevada Supreme Court has considered and found other forms of misconduct that may constitute a compelling reason for an unequal division of community assets. For example, in *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997), the Nevada Supreme Court held that "if spousal abuse or marital misconduct of one party has had an adverse economic impact on the other party, it may be considered by the district court in determining whether an unequal division of community property is warranted." 113 Nev. at 1190, 946 P.2d at 203 (1997). "Evidence of spousal abuse or marital misconduct" alone, however, is not a "compelling reason under NRS 125.150(1)(b) for making an unequal disposition of community property." *Id.* at 1190, 946 P.2d at 203. The Nevada Supreme Court explained its holding by reference to the 1993 amendment to NRS 125.150(1)(b):

> In 1993, the legislature amended NRS 125.150(1)(b) to provide for an equal division of community property, rather than an equitable division. It appears that in amending NRS 125.150(1)(b), the legislature wanted to ensure that Nevada would remain a no-fault divorce state. Prior to the amendment, the district court could consider the "respective merits of the parties" in making a "just and equitable" disposition of the parties' community property. In amending NRS 125.150(1)(b), the legislature provided that the district court shall make an equal disposition of the community property, unless the court finds a "compelling reason" to 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.

. . .

In *Wheeler*, the district court found, based on its admission of photographs depicting numerous bruises on Ms. Upton-Wheeler allegedly inflicted by Mr. Wheeler, that an abusive relationship existed between the parties in which she "suffered from [Mr. Wheeler's] conduct" and that therefore a compelling reason existed to make an unequal division of community property in her favor. *Id.* at 1186-1187, 946 P.2d at 201. However, to the extent that the district court simply (and improperly) relied on the spousal abuse alone instead of properly relying on the "adverse economic impact" of the spousal abuse upon Ms. Upton-Wheeler "which would warrant an unequal distribution of the community property," the Nevada Supreme Court reversed and remanded for further proceedings. *Id.* at 1190, 946 P.2d at 203.

In *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015), the district court found that there was a compelling reason for an unequal division of community property.[41] Approximately four years after the parties married, and approximately nine years prior to the parties' divorce, Mr. Maldonado was convicted of sexually abusing Ms. Robles' daughters from another relationship. The district court found that Mr. Maldonado's:

> misconduct had a continuing economic impact on Robles due to the need for past and future counseling to address trauma resulting from his sexual crimes against her daughters. The record further reflects that she incurred lost wages and expense when she was requested to appear at Maldonado's numerous criminal proceedings, that the trauma resulted in medical bills for a hospitalization and medications, and that she was 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.

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Id. at 3. On Mr. Maldonado's appeal, the Nevada Supreme Court affirmed the district court, stating: "Based on the record evidence and *Wheeler*, we conclude that the district court did not abuse its discretion by finding a compelling reason to make an unequal distribution of property." *Id.*

In summary, Nevada recognizes that community property may be divided unequally between the parties if the court finds that one spouse has engaged in: (1) community waste (i.e. intentional financial misconduct per *Lofgren v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996)); (2) negligent financial misconduct (i.e., unauthorized gifts and losses occasioned by marriage and its breakup per *Putterman v. Putterman*, 113 Nev. 606, 939 P.2d 1047 (1997)); (3) marital misconduct that resulted in adverse economic impact (i.e., spousal abuse or marital misconduct that resulted in adverse economic impact per *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997)); or (4) criminal marital misconduct that resulted in adverse economic impact per *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015).

(a) Timing: When Does "Waste" Start?

Lofgren and *Putterman* shed some indirect light on the timing of when a court should consider expenditures as an incident of community waste. In *Lofgren*, Mr. Lofgren's community waste occurred after the commencement of the divorce proceeding and in violation of a joint preliminary injunction. 112 Nev. 1282, 1283, 926 P.2d 296, 297 (1996). In *Putterman*, Mr. Putterman's community waste occurred after the commencement of the divorce proceeding and "after separation" from Ms. Putterman. 113 Nev. 606, 609, 939 P.2d 1047, 1049 (1997). Taken together, the

Nevada Supreme Court has implicitly held that waste can occur as early as the date of the parties' separation. This Court concludes, however, that this direction from the Nevada Supreme Court is not limiting language that was intended to preclude an earlier date for a court to consider conduct that constitutes "waste." Guidance from other jurisdictions regarding the timing of "waste" or "dissipation" is instructive.

Generally, case law from other jurisdictions suggests that a finding of waste occurs only after an irretrievable or "irreconcilable breakdown" of the marriage. For example, in *Barriger v. Barriger*, 514 S.W.2d 114 (Ky. Ct. App. 1974), the Court of Appeals of Kentucky Court reimbursed the community unaccounted funds spent by husband on gambling and "any good looking broad that comes by." In so doing, the court noted that dissipation or waste exists when one spouse utilizes community property for his or her own benefit for a purpose unrelated to the marriage at a time when the marriage is undergoing an irreconcilable breakdown. *Id.* at 514 S.W.2d at 115. Further, in *In Re Marriage of Severson*, 228 Ill. App.3d 820, 593 N.E.2d 747 (1992), an Illinois appellate court found that "dissipation refers to 'the use of marital property for the sole benefit of one of the spouses for a purpose unrelated to the marriage *at a time that the marriage is undergoing an irreconcilable breakdown.*'" 228 Ill. App.3d at 824, 593 N.E.2d at 750, quoting *In re Marriage of O'Neill*, 138 Ill.2d 487, 563 N.E.2d 494 (1990).

Scholarly authors have opined that, in a community property state, waste can occur at any time during the marriage. "No community property state appears to have developed a marital breakdown requirement, probably because of the fact that a

dissipation of community property even prior to marital breakdown is still an interference with a present ownership interest of the other spouse." Lewis Becker, *Conduct of a Spouse That Dissipates Property Available for Equitable Property Distribution: A Suggested Analysis*, 52 Ohio St. L. J. 95, 108, 123 (1991).

Notwithstanding this scholarly discussion that "waste" can occur during periods of "marital bliss," this Court concludes that, if reasonably possible, the more sound approach is to determine when the marriage is undergoing an "irretrievable" or "irreconcilable" breakdown as a "line of demarcation" for the Court's analysis of waste. In this regard, this Court should be less inclined to scrutinize, second-guess, or micro-manage the financial affairs of spouses living in relative harmony. Rather, a court should presume that financial decisions made by parties living in marital harmony are not waste. To conclude otherwise would encourage "retrospective accountings" that the *Putterman* Court warned against and invite an audit in virtually every divorce case of all financial decisions from the moment the couple declared "I do." Rather, the Court should apply greater scrutiny to the parties' financial affairs after the irretrievable or irreconcilable breakdown has started.

Dennis acknowledges that "[o]nce the marriage begins to undergo an irreconcilable breakdown, courts have recognized that parties might not be looking out for their spouse's best interest and, in fact, may try to harm their spouse financially." Defendant's Brief 19. Dennis argues that this "period ends as soon as the court is involved because once the court is involved, the parties are able to seek judicial intervention regarding these issues." *Id.* This Court concludes, however, that the

heightened scrutiny of the parties' financial activity does not cease upon the filing for divorce or once the "breakdown" has been recognized by both parties. (In other words, there is not a "green light" to start spending community funds without consequence once the relationship is deemed to have been "broken.") To the contrary, the financial practices of the parties should be scrutinized from the time of the "irreconcilable breakdown" until the divorce is finalized. Moreover, the very filing of the Complaint for Divorce (Dec. 13, 2103) and the Joint Preliminary Injunction (May 15, 2014) constitute taking judicial action.[42]

(b) Burden of Proof

Although the burden of proof has not been addressed directly in Nevada case law precedent, both *Lofgren* and *Putterman* offer, at least indirectly, some guidance with respect to who has the burden to account for allegedly wasted community assets. For example, the Court in *Putterman* referenced the trial court's finding that the husband "had refused to account to either [wife] or to the court for any finances over which he had control, including separate property or earnings." 113 Nev. 606, 609, 939 P.2d 1047, 1049. The Court concluded that "[t]he husband's financial misconduct in the form of his having refused to account to the court concerning 'earnings' and other

[42]Dennis suggests that Gabrielle's inaction (including her failure to file more than two motions prior to trial) confirms at least tacit approval of his spending practices. Thus, while Dennis assured Gabrielle (and this Court) during the first two hearings in this case that he would spearhead an accounting and that he would compensate Gabrielle for his spending (i.e., 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.

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financial matters '*over which he had control*' and the husband's 'lying' to the court about his income both provide compelling reasons for unequal disposition." *Id.* (Emphasis added).

Similarly, in *Lofgren*, the Court found that Mr. Lofgren's community waste totaled $96,000, comprised of community funds that he either failed to account for or that he used for a non-marital purpose. 112 Nev. at 1284, 926 P.2d at 297-98. In summary, the Nevada Supreme Court has subtly held that the wasting spouse has the burden of accounting for alleged wasted community funds and showing that the funds in question were used for a marital purpose.

Placing the burden on the wasting spouse is also consistent with Nevada law in the context of parties involved in a fiduciary relationship. "A fiduciary relationship . . . arises from the existence of the marriage itself. Thus precipitating a duty to disclose pertinent assets and factors relating to those assets." *Williams v. Waldman*, 108 Nev. 466, 472, 836 P.2d 614, 618 (1992). *See also* Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-21 (2011). In Nevada, spouses are regarded as partners who owe each other fiduciary duties. *Id.* The Nevada Supreme Court has held that the burden of proof is on the party who violated the fiduciary duties owed to the other party. *Id.* at 21. "The most elementary conceptions of justice and public policy require that the wrongdoer shall bear the risk of the uncertainty which his own wrong has created." *Foley v. Morse & Mowbray*, 109 Nev. 116, 121, 848 P.2d 519, 520 (1993), quoting *Bigelow v. RKO Radio Pictures*, 327 U.S. 251, 265, 90 L.Ed. 652, 66 S.Ct. 574 (1946).

In the majority of other states, the burden of proof is similarly established. Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 557 (3d. ed., Thomson West 2005).[43] First, the spouse alleging dissipation must establish a *prima facie* showing of the value of marital or community property that was spent. *See Brosick v. Brosick*, 974 S.W.2d 498, 502 (Ct. App. Ky 1998). It is essential to establish the value of the dissipated property because the court "cannot determine the amount of the remedy without undue speculation." Turner, *Equitable Distribution of Property, supra; see Alsenz v. Alsenz*, 101 S.W.3d 648 (Tex. App. Houston 1st Dist. 2003) (although husband committed dissipation when he lost community funds while "day trading securities," it was error for the court to "arbitrarily" award wife $35,000 where the amount of loss had not been established by the evidence). Then, the burden of proof shifts to the spouse charged with dissipation to rebut the showing through presentation of evidence sufficient to account for the property at issue having been used for a marital purpose. *Brosick* at 502; *Gutierrez v. Gutierrez*, 193 Ariz. 343, 972 P.2d 676 (1998) (husband could not "explain with any specificity how he had spent" $62,000 that he withdrew from the community retirement account). In *Morrison v. Morrison*, 713 S.W.2d 377 (1986), a Texas appellate court similarly found that, "[b]ecause a trust relationship exists between husband and wife as to that community property controlled by each

[43]There are two minority rules. The first places the burden on the dissipating spouse to produce *prima facie* evidence that the lost asset was either beyond his or her control or that 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.

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spouse, *the burden of proof to show fairness in disposing of community assets is upon the disposing spouse*. . . . Thus, once evidence of the expenditures of community funds was admitted, it was incumbent on David to justify the expenditures." 713 S.W.2d at 379 (emphasis added).

(c) Evidentiary Standard

In many states, the spouse charged with dissipation must meet his/her burden of proof by "clear and convincing evidence."

> [A] mere summary denial of dissipation is clearly not sufficient to meet the burden. Rather, the spouse accused of dissipation must show specific evidence of the purpose for which the asset was spent. While there is no absolute requirement that the evidence be written or documentary, testimony alone is unlikely to meet the burden if there is any likelihood that the claimed purpose would have produced documents. Testimony is more likely to be accepted where the amount at issue is small, or where documentary evidence accounts for most of the questioned expenditures.

Brett R. Turner, *Equitable Distribution of Property* Vol. 2 §6.105, 557-558 (3d. ed., Thomson West 2005). The rationale behind the majority approach "is access to evidence: in most cases, only the dissipating spouse will know how the asset came to be lost. If the complete burden of proof is on the innocent spouse, then the innocent spouse must not only prove the disappearance of the marital property, but also the precise way it disappeared or purpose for which it was spent – a burden which will often be impossible to meet." *Id.* at 559-60.

Similarly, in *In re Marriage of Severson*, 228 Ill.App.3d 820, 593 N.E.2d 747 (1992), an Illinois Appellate Court held as follows:

> [a] person charged with the dissipation is obligated to establish by *clear and specific evidence how the funds were spent*. General and vague statements

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> that the funds were spent on marital expenses or to pay bills are inadequate to avoid a finding of dissipation. (Citations omitted). Moreover, an explanation given by a spouse charged with dissipation as to how funds were spent requires a trial court to determine her credibility. . . . A finding of dissipation is required where the charged party fails to explain specifically how the disputed funds were spent. (Citation omitted). An inadequate explanation has been found where the charged party merely testified that the money was spent "to live on and pay the bills" or for "his cost of living and his bills" and where the charged party produced no evidence. . . . In contrast, Claudia, as the charged party, provided a detailed accounting of how the funds were spent and testified that the figures were based on canceled checks, credit card statements, bills, receipts, and estimates for cash expenditures.

228 Ill. App.3d at 825-26 (emphasis added).

Guidance in Nevada is limited. However, there is authority for the proposition that the party who violated fiduciary duties owed to the other party must satisfy their burden of proof by "clear and convincing evidence." Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-21 (2011), citing *In re Tiffany Living Trust 2001*, 124 Nev. Adv. Op. 8 (2008). Further, it is persuasive that the "clear and convincing" evidentiary standard is similarly applicable to rebut presumptions relating to community property and gifts. Accordingly, this Court concludes that the evidentiary standard to be applied in this matter is that Dennis must meet his burden by clear and convincing evidence.

(2) Application to Dennis and Gabrielle's Divorce

This Court concludes that, once Gabrielle established a *prima facie* case that: (1) community funds had been spent on non-community purposes; or (2) community 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

of the fiduciary relationship of the parties, this Court concludes that such proof must be clear and convincing. Much of the discussion and debate between the expert witnesses and expert reports offered to the Court can be narrowed to the issue of the evidentiary burden. Dennis critiqued Gabrielle's expert's reports based on her failure to provide "proof" that community funds were "wasted" or spent on a non-community purpose. However, it was Dennis, and not Gabrielle, who had the burden to demonstrate that unaccounted community funds were not wasted or that funds spent for specific purposes should not be found to constitute waste.

This Court's analysis of alleged waste in this matter is not about comparing, scrutinizing or challenging the lifestyle expenditures claimed in the parties' respective financial disclosure forms. Rather, after giving credit to Dennis for spending community funds on those items (and corresponding amounts) that he claimed in his financial disclosure forms, the issue for this Court is twofold: (1) whether expenditures that have been clearly identified constitute waste; and (2) whether Dennis has provided a sufficient accounting for "unaccounted" expenditures. Ultimately, it was Dennis' legal burden to provide such an accounting and, at least early in the case, he acknowledged as much when he boldly proclaimed at the February 3, 2015 Case Management Conference that he was "going to take that issue away from her by providing an accounting." Just as he had given Gabrielle false hope that, through marital counseling, their marriage could be saved, he gave this Court false hope that he would provide "an estimate and an offer that will be more than the dollars spent, so

. . .

that one-half of which will be awarded to Mrs. Kogod to at least remove the financial sting or insult of Dennis' having this relationship."

This Court further concludes that the existence and analysis of waste by Dennis in regards to identifiable expenditures on Nadya and Dennis and Nadya's children begins in November 2004. Such a conclusion is based on this Court's finding that the irretrievable breakdown of the marriage began in 2004 with Dennis secretly spending money on a purpose that was irreconcilable with a harmonious marital relationship. In regards to unaccounted expenditures that have not been specifically identified as having been spent on Nadya, Dennis and Nadya's children, or Jennifer, this Court concludes that the analysis of waste by Dennis begins in March 2010. In this regard, Dennis' filing of his Complaint for Divorce (Mar. 10, 2010) in early 2010, and the parties "permanent" physical separation in 2010 reflect a permanency of the irretrievable breakdown of the marriage. The year 2010 also marks the period of time in which Gabrielle became aware of serious issues and problems in the parties' marriage which would give rise to heightened scrutiny by this Court as to all expenditures (and not just those expenditures traceable to a girlfriend and children of an affair).

As previously discussed, it is undisputed that Dennis initiated his extra-marital affair with Nadya no later than November 2004. This relationship, as well as at least one additional extra-marital affair (with Jennifer), continued through the filing of these divorce proceedings (with financial support extending through the date of the divorce proceedings). Thus, any expenditures traced directly to these affairs should be recaptured as part of the Court's consideration of NRS 125.150. This Court finds that

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Dennis' maintenance of extra-marital affairs is inherently inimical to maintaining marital harmony and invites this Court's scrutiny as to these traceable expenditures that took place even during a time in which Gabrielle may not have perceived that the relationship was undergoing an irretrievable or irreconcilable breakdown. As in *Putterman*, Dennis failed in large part to account for his expenditures ***despite repeated assurances to this Court that he would do so.***[44]

(3) Remedy for Waste/Dissipation

The majority of courts in equal division states and equitable division states appear to approach the remedy for waste or dissipation in the same way: "the court will deem the wrongfully dissipated assets to have been received by the offending party prior to the distribution." *Brosick v. Brosick*, 974 S.W.2d 498, 501 (1998). This essentially places the non-wasting spouse in the position he or she would have been in had the other spouse not wasted community assets. Lori D. Hall, *Dissipation of Marital Assets: How South Carolina and Other States Prevent and Remedy the Problem*, 10 S.C. Law 41, 43 (1999). Indeed, the remedy "must bear some relation to the evidence presented" and must be based on the court's specific findings regarding the value or amount of waste or dissipation. *Brosick*, 974 S.W.2d at 501.

. . .

[44]Dennis' failure to provide this Court with his own accounting is distinct from his participation in discovery. It is not disputed that Dennis produced thousands of pages of 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.

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Under Nevada law, the statutory remedy of NRS 125.150 provides the mechanism by which a spouse is made whole through an unequal division of assets. Further, pursuant to *Lofgren*, this Court "may appropriately augment the other spouse's share of the remaining community property." 112 Nev. at 1283, 926 P.2d at 297. Based on this Court's review of the expert reports and testimony offered by both parties, this Court has included the equalizing amount in the Marital Balance Sheet attached hereto as Exhibit 1. The amount of waste to be attributed to Dennis based on the expert analysis discussed below totals $4,087,863.

(4) Expert Analysis: Findings re Waste: **$4,087,863**

NRS 50.275 provides that, "[i]f scientific, technical or other specialized knowledge will assist the trier of fact to understand the evidence or to determine a fact in issue, a witness qualified as an expert by special knowledge, skill, experience, training or education may testify to matters within the scope of such knowledge." Further, NRS 50.295 provides that "[t]estimony in the form of an opinion or inference otherwise admissible is not objectionable because it embraces an ultimate issue to be decided by the trier of fact."

Gabrielle and Dennis both offered expert accounting testimony that focused on Dennis' spending. There were limitations, however, on the forensic accounting endeavors, including the unavailability of records and information as a result of the passage of time and faded memory. Jennifer A. Allen and Joseph L. Leauanae of Anthem Forensics (Ms. Allen and Mr. Leauanae are sometimes referred to collectively

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as "Anthem Forensics") testified on Gabrielle's behalf, and Richard M. Teichner of Teichner Accounting Forensics & Valuations, PLLC, testified on Dennis' behalf.

Ms. Allen described Anthem Forensics' function as threefold: First, Anthem Forensics analyzed transaction activity of financial accounts in existence during the marriage to determine who benefitted from the account activity. The analysis included review of bank and credit card statements and additional supporting documentation that was made available to Anthem Forensics. Second, Anthem Forensics identified assets and values for purposes of developing a marital balance sheet. Finally, Anthem Forensics analyzed Dennis' income for purposes of the issue of spousal support.

Despite Dennis' assurances to this Court that he would be spearheading the forensic accounting of his spending, and despite his legal burden to demonstrate by clear and convincing evidence that his spending was not wasteful, Dennis did not offer to the Court an investigative forensic accounting report. Rather, Mr. Teichner reviewed and critiqued the reports from Anthem Forensics, but did not conduct his own independent accounting analysis. Mr. Teichner admitted that he accepted at face value Dennis' representations without further investigation or independent verification.[45]

The following Exhibits prepared by the experts involved in this matter were admitted into the record and reviewed by this Court: Index of documents in support

[45]Anthem Forensics opined: "Teichner has simply relied upon Dennis' representations 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.

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of Spreadsheets in Anthem Forensic's Reports (Exhibit 55); Anthem Forensics' Expert Witness Report dated November 17, 2015 (Exhibit 56); Anthem Forensics Supplemental Expert Witness Report dated December 15, 2015 (hereinafter referred to as the "Anthem Report") (Exhibit 57); Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report dated December 15, 2015 (Exhibit 58); Email from Joe Leauanae to Daniel Marks, Esq., dated February 9, 2016 (Exhibit 59); Auto Related Exhibits listed on Exhibit 6 (Exhibit 60); Transactions that comprise the "adjusted" column to Exhibit 6 (Exhibit 61); Withdrawals – Gabrielle Kogod (Exhibit 62); Teichner Accounting Forensics & Valuations, PLLC Rebuttal Expert Report dated January 25, 2016 (hereinafter referred to as the "Teichner Report") (Exhibit D); Anthem Forensics' Response to Rebuttal Report dated February 5, 2016 (hereinafter referred to as the "Anthem Response Report") (Exhibit 64); Anthem Forensics' Supporting Documentation for facts set forth in the February 5, 2016 Report (Exhibit 65); and Teichner Accounting Forensics & Valuations, PLLC Surrebuttal Expert Report dated February 15, 2016 (Exhibit F). This Court also reviewed additional summaries prepared such as Exhibit 72 (spreadsheet re expenses for Khapsalis children from May 2014), Exhibit 73 (spreadsheet showing outflows greater than $10,000 since date of Anthem Report), Exhibit 75 (spreadsheet showing payments to or on behalf of Dennis' family members since May 2014), and Exhibit 76 (spreadsheet showing payments to Jennifer since September 2014).

With respect to their analysis of financial transactions and spending/account activity, Anthem Forensics examined more than 27,200 transactions. Anthem Report

8. Anthem Forensics defined the "relevant period" of time of their examination as covering January 2004 through the present. *Id.* at 7. However, Anthem Forensics did not receive account statements prior to March 2008. *Id.* Thus, some elements of waste that pre-date March 2008 were not discoverable and excluded from the analysis.

The Anthem Report organized Dennis' spending and transaction activity into various categories or "buckets" of expenses. Specifically, these "buckets" were organized as follows: (1) expenses traceable to Nadya and her and Dennis' twin daughters; (2) expenses traceable to Jennifer; (3) expenses traceable to Dennis' yacht purchases; (4) expenses "not elsewhere classified;" (5) expenses traceable to Dennis' family members; and (6) the opportunity cost of potential community waste.[46] The categorization and calculation of expenditures was also based on information Dennis offered by way of his deposition testimony and his sworn representations in his financial disclosure forms filed with the Court. Notwithstanding these classifications, Ms. Allen reiterated that whether particular expenditures constituted "waste" was to be determined by the trier of fact. Similarly, the Anthem Report provides that "[w]hile we have endeavored to analyze potential community waste, the ultimate characterization of the transactions identified in this section will need to be resolved by the trier of fact." *Id.* at 8.

In stark contrast with his admissions at the initial Case Management Conference, Dennis argued that, because there has been no diminution in value of the

[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.

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marital estate, the Court should not entertain any reimbursement to Gabrielle for waste. Dennis argued that both *Putterman* and *Lofgren* involved factual scenarios where the marital estate diminished in value as a result of the spending of one spouse. In the instant matter, it is undisputed that, not only did the marital estate *not* diminish in value from 2004 through the divorce action, but the marital community increased in value exponentially. Dennis also challenged Anthem Forensics reliance on labels to quantify alleged "waste." Although Mr. Teichner was critical of the labeling of expenditures in the Anthem Report, he nevertheless opined that "Dennis should have had the freedom to spend a relatively small percentage of his sizable annual compensation on discretionary expenditures, as should anyone else." Teichner Report 3. In response to a query about "[w]hat is the amount of money somebody can spend on a girlfriend without it being community waste?," Mr. Teichner testified:

> Well, I don't think there's any threshold amount. . . You've got to take in context as to whether those expenditures would have been made otherwise. You got to take into account how much was expended, what the person's earnings were, whether or not that person is living, is apart from their normal spouse and for how long. . . You've gotta take the expenditures in context and then say, what's reasonable? Are these living expenses expenditures that Mr. Kogod would have spent anyway had he not had a girlfriend. . . Or are they a little bit more? And, if they're a little bit more, then still is he dissipating the marital estate by doing this while his income is going up, while his net worth is going up. I think you have to take this all into context.
>
> * * * *
>
> Again, . . . you've gotta take everything into context. If he's living apart from his wife, he's got his own life, she's got . . . the wife has her own life. 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").[47] Indeed, it

[47]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").

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is reasonable for this Court to expect that the expense amounts represented by each party in their FDFs are accurate (and that any amounts spent in excess thereof would require an accounting and explanation). The experts similarly should be able to rely[48] on said sworn financial declarations to establish the amount each party spends monthly on the expenditures listed therein.[49]

Based on this Court's review of the evidence, including the reports submitted by the parties' respective experts, this Court finds that the total amount of waste committed by Dennis was $4,087,863. Dennis failed to meet his burden by clear and convincing evidence (or even a preponderance of the evidence) that this amount was not wasted. In this regard, a compelling reason exists to divide the assets unequally by attributing to Dennis as part of his distribution of assets the sum of $4,087,863. Thus,

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[48]This Court recognizes that each party's FDF may not reflect actual expenditures throughout the marriage or even dating back to 2010. There is nothing in the record, however, that demonstrates that either party's legitimate and appropriate spending was higher prior to the commencement of the divorce (or in any prior year during the marriage). Taking into account the combined annual income of the parties prior to 2010, it appears unlikely that the parties' spending was as high as they each reported in their respective FDFs. Thus, reliance on current FDFs to calculate spending practices would tend to understate the level of wasteful spending by giving each party credit for more than he/she actually spent.

[49]At a minimum, "living expenses include all payments for food, clothing, housing, transportation, and medical costs incurred by the parties. Living expenses clearly do not include expenditures for the benefit of a paramour, or transactions which are legally or morally reprehensible." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 578, 581-582 (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).

for purposes of accounting and calculation, this amount should be included as an asset on Dennis' side of the marital balance sheet ledger. This amount is based on the discussion of the specific areas of waste/dissipation identified in the Anthem Report. With respect to the different "buckets" of alleged waste, this Court additionally finds as follows:

(a) Nadya and Dennis/Nadya's Children: Total Waste: $1,808,112

Preliminarily, Dennis acknowledged that Gabrielle did not and would not have approved of spending any community funds on Nadya or their children. Thus, contrary to his argument, this Court *cannot* find that Gabrielle "tacitly agreed" to Dennis' spending. The Anthem Report details that a total of more than $1.6 million of community funds were diverted from the marital community for the benefit and support of Nadya and Nadya and Dennis' children.

The Anthem Report also provides that, based on Dennis' deposition testimony, he provided Nadya with approximately $3,000 in cash each month. Thus, "we have estimated that Dennis provided Nadya with approximately $279,000 from March 2008 through November 2015." Anthem Report 11. As discussed below, this Court is attributing waste to Dennis from 2010 forward for monies not elsewhere classified (which includes a category for withdrawals and cash advances (Reference 123 of Exhibit 6 to Anthem Report)). Accordingly, and to avoid potential duplication with "withdrawal" and "cash advance" categories, this Court is not inclined to include the total amount as part of the waste calculation. Nevertheless, it is reasonable and appropriate to find that an additional $72,000 was given to Nadya in cash from March

2008 through February 2010 (the month preceding Dennis' filing of the initial Complaint for Divorce (Mar. 10, 2010). Such a consideration avoids potential duplication (as pre-2010 expenditures have been excluded from the monies not elsewhere classified) and is sufficiently certain based on the record so as to establish a *prima facie* showing of waste that Dennis has acknowledged.

Pursuant to the Anthem Response Report, an additional $54,934 in expenditures was discovered from additional account statements produced after the completion of the Anthem Report. This amount should be included as part of the total amount of funds spent on Nadya.[50] Combined with the $1,681,178 set forth in Exhibit 2 to the Anthem Report, the expenditures total $1,808,112.

The Anthem Report summarizes the types of expenditures included as part of this total, with Exhibit 2 attached thereto setting forth the detail of these expenditures dating back to 2008. The Anthem Report noted that additional information is needed to "assess the amount of cash that was provided to Nadya." Anthem Report 10. The Anthem Report also notes that "missing source documentation was requested during the course of our engagement," but that additional documentation has not been received. Anthem Report 6-7. Thus, it appears that the amount identified by the Anthem Report may have understated the actual expenditures from the marital community that benefitted Nadya and the children.

. . .

[50]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.

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Dennis complained that the Anthem Report failed to recognize that a portion of the grocery (or other) expenses listed under the Nadya/children category may have benefitted him (and therefore should be either excluded or reduced). Contrary to his claim, however, Ms. Allen testified that adjustments were in fact made based on the amount Dennis claimed for the same expenditure (e.g., grocery expenses) on his May 2015 FDF. Further, it appears that this section of the report did not include allocations "for living expenses paid directly by Dennis such as utilities, groceries, property taxes, and costs related to the Overland apartment, the Edinburgh home, and the Oak Pass home. These costs are discussed later in this report." *Id.* 11. Finally, it is notable that Anthem Forensics had not received information regarding account activity/expenditures for Nadya for the period of time dating back to January 2004. Thus, it appears that the $1,808,112 likely understates the amount spent on Nadya and the children.

Mr. Teichner testified, and Dennis argued, that the money he spent on Nadya and the children would have been spent elsewhere and speculated that such other "hobby" would have been more costly financially to the marital community. Thus, independent of his challenge to the forensic tracing of these expenditures to Nadya and the children, Dennis submits that this spending should not even be considered or categorized as waste. In support of this argument, Dennis offered analysis of the relatively low percentage of expenditures on his Nadya "hobby" in comparison to his total income:

. . .

> [The Anthem Report] assumes potential community waste on the premise that Dennis was not entitled to spend monies the way that he chose to do so. If there had not been expenditures by Dennis for Nadya and their children, for Jennifer, or for other items for which Anthem alleges [p]otential community waste, he may have spent the money elsewhere while living apart from Gabrielle. However Dennis chose to spend his money from 2004 through the date of [the Anthem Report] cannot be assumed to be potential community waste, especially in light of the amount of his spending in relation to his dramatically increasing annual income and due to the fact that the purpose of many of the expenditures in [the Anthem Report] are either mischaracterized or unknown.

Teichner Report 3.

This argument somewhat presupposes that this Court should recognize a wealth exception to the analysis of waste. In other words, Dennis could have and should have been allowed to spend community funds on any "hobby" or pursuit (including a girlfriend "hobby") based on the sheer size of the marital estate and amount of income he has generated. Alternatively, such an argument suggests that all spouses should have a similar percentage of their budget to spend on such things as girlfriends/boyfriends. In the context of this case, this Court cannot ratify or condone such a theory or argument. It is for a higher court to declare that community funds spent on a girlfriend and children born of a secret affair is not waste of the other spouse's present and existing share of those community funds.[51] The nature of the expenditure (i.e., is the expense item contrary to the maintenance of marital harmony?), is relevant to the

[51]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.

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Court's determination of whether it is merely a "lifestyle" choice (i.e., a legitimate hobby) or "waste" that justifies an unequal division of assets. The notion that spending money on a girlfriend or boyfriend is somehow acceptable conduct and that this Court would "open the floodgates for these type of claims" (Dennis' Brief 30) by requiring reimbursement in some form is not a tenable argument.

Dennis also pointed out that Gabrielle was free to spend money on any hobby or pursuit and that he never imposed any limitations on her spending or criticized her spending. Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was never restricted in her spending or her access to money. The record reflects, however, that Gabrielle did not spend extravagantly. To the contrary, she would inform Dennis of transactions as small as gifting a washer and dryer. *See* Exhibit 20 (October 21, 2011 message from Gabrielle inquiring: "Jennifer needs a washer. Okay for her to have ours?"). This Court finds and concludes that Gabrielle's unrestrained access to and use of community funds does not overcome the finding and conclusion that Dennis' spending (both unaccounted and accounted) is a compelling reason to divide the community assets unequally between the parties.

Dennis failed to demonstrate with credible evidence that the expenditures set forth on Exhibit 2 to the Anthem Report and Exhibit 2 to the Anthem Response Report were not diverted from the marital community and that the total amount reflected therein does not constitute marital waste. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $1,808,112 as part of Dennis' division of assets.

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(b) Jennifer: Total Waste: **$45,100**

The Anthem Report details that $45,100 of community funds were diverted from the marital community for Jennifer's benefit. The Anthem Report summarizes the types of expenditures included as part of this total, with Exhibit 4 attached thereto setting forth the detail of these expenditures. The evidence also establishes that Dennis purchased a sapphire ring intended for Jennifer worth $14,000. The record reflects that the sapphire ring remains in Dennis' possession.

Dennis failed to demonstrate with credible evidence that the $45,100 amount was not diverted from the marital community. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $45,100 as part of Dennis' division of assets. Moreover, the sapphire ring is confirmed to Dennis as his sole and separate property, with a value of $14,000.

(c) Yacht: Total Waste: **$0.00**

During the marriage, Dennis sold and purchased two yachts. First, he purchased a 2007 Cruiser yacht in 2012. He traded the Cruiser yacht for a Marquis yacht in June 2014 (while these divorce proceedings were pending). Although the Marquis yacht was acquired in the name of Dennis' parents, it is undisputed that Dennis funded the entire purchase and his parents had no interest in the yacht. In July 2015, Dennis sold the Marquis yacht for $990,000. Anthem Forensics determined that Dennis spent $626,658 in excess of the sales proceeds on yacht-related expenses.

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Dennis testified that his purchase of the yachts was his pursuit of a hobby that replaced old hobbies that were no longer physically practical.[52] Although this Court recognizes that Dennis' newfound "hobby" was not disclosed to Gabrielle and it does not appear that she ever expressly consented to these expenditures, this Court finds that Dennis' yacht expenditures are the type of "over consumption" referenced in *Putterman*, that does not necessarily constitute a compelling circumstance for an unequal division of assets. *Putterman*, 939 P.2d at 1048-49. This finding takes into consideration the size of the marital estate (i.e., lifestyle considerations) and Dennis' argument that his spending on such a hobby did not cause a diminution in value of the marital estate. Combined with a finding that this type of expenditure is not necessarily inimical to the maintenance of a harmonious marital relationship, this Court finds that these expenditures do not provide the Court with a compelling reason to unequally divide the community property. Thus, this Court does not attribute any amount to Dennis as part of the division of assets.

(d) Family Expenditures: Total Waste: $72,200

During their marriage, the parties donated monies for the benefit of other family members. Most of these contributions, however, benefitted Dennis' family members. It appears that the donations or monies forwarded to Gabrielle's family members were limited primarily to small birthday gifts and contributions to expenses associated with

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[52]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.

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property inherited by Gabrielle and her siblings. With respect to Dennis' family, the contributions to his family members included the following:

- The March 2013 purchase of the property located at 321 South San Vicente, Boulevard, Los Angeles, California (hereinafter referred to as the "San Vicente" property) where Dennis' parents reside. This property is listed as part of the division of community assets in this divorce. *See* Exhibit 1. (Dennis' parents testified that they believed the property would belong to Dennis upon their passing. Although his father signed a note for the property, he did not believe Dennis would require any payments and he has not, in fact, made any payments on the note.)

- Dennis has paid and continues to pay the property taxes and homeowners association dues (approximately $600 per month according to Dennis' father) for the San Vicente property. Further, Dennis has paid and continues to pay for his parents' car insurance.

- For a period of time, Dennis contributed $1,000 per month for the support of his parents.

- Dennis gave his father $50,000 to contribute to a political campaign.

- Dennis purchased the property located at 434 South Canon Drive, Beverly Hills, California (hereinafter referred to as the "Canon Condo") for the benefit of his brother's family. The Canon Condo is also listed as a community asset in the divorce. *See* Exhibit 1.

- Dennis advanced money to his brother, Mitchell Kogod, to assist with the opening of Mitchell's restaurant. Dennis also paid attorney's fees on Mitchell's behalf. It is unclear, however, whether this amount has been repaid.

As noted above, it was not uncommon for Gabrielle to communicate with 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

uncommon throughout the marriage. In fact, Gabrielle complained on November 23, 2010 that:

> Our finances are what we've been contributing to and building together over the course of our marriage. My thought was that any decisions being made about what we – individually or jointly — would do with them would have been, at least discussed. . . . I'm asking that, before any more decisions be made, you do make me aware of them and that we work them out together.

Exhibit 23. On December 12, 2013, however, Gabrielle lamented:

> And one of the saddest things is that, *throughout our marriage*, you've pretty much always done what you wanted to do, whether it was cars, cats, travel, moving and buying homes – whatever. I always wanted you to be happy and have what you wanted, way back to when we were just starting out. I don't know why, at some point you felt the need to start doing things without telling me, and it got to a point where that simply became your way of doing things.

Id. (emphasis added).

Notwithstanding the lack of communication by Dennis to Gabrielle about the assistance that he provided to his direct family members, this Court finds and concludes that, with exception to the specific expenditures discussed below, said expenditures should not receive the same level of scrutiny as those monies spent on non or new family members concealed from Gabrielle. Although it is undisputed that Gabrielle did not share a close or friendly relationship with Dennis' family, such family-related expenditures, even when not disclosed or agreed to, are not necessarily inimical to a harmonious marital relationship when viewed in the context of this marital estate. When questioned about Dennis' spending on his parents, Gabrielle acknowledged that such spending was not inappropriate, exclaiming, "they are his parents." Gabrielle

qualified her testimony by emphasizing that these expenditures should be discussed and that "you come to a decision together." Nevertheless, Dennis' expenditures on family members was relatively long-standing and regular.

Although a married couple may disagree about money spent on family members (and such disagreements may result in discord), such gifts standing alone should not be deemed dissipation or waste without examining the context of the expenditures, including consideration of the overall marital estate and implied consent under the facts and circumstances of this case. Ultimately, this Court does not find that, again with the exception of those items discussed below, such expenditures constitute a compelling reason to divide the community property unequally. Moreover, the assets acquired for the benefit of Dennis' family members are captured in the Marital Balance Sheet as community assets confirmed to Dennis with Gabrielle receiving her one-half interest as a result.

The foregoing findings are limited to those expenditures that benefitted direct family members, which this Court defines as Dennis' parents, Dennis' siblings and Dennis' children from his *prior* marriage. It appears that Dennis gifted community funds to an aunt totaling $15,000 in August and September 2014. Exhibit 75. These gifts took place after the issuance of the Joint Preliminary Injunction (May 15, 2014). Dennis failed to demonstrate by clear and convincing evidence that said $15,000 is not waste of community assets or that this particular family member was the beneficiary of regular and routine gifts. Further, since May 2014, Dennis made what appear to be two non-routine large payments of $3,600 each (in January and May 2015) to his

father, Sheldon Kogod. These payments occurred after the initiation of these divorce proceedings and do not appear to be related to his parents' routine and regular support. Finally, the $50,000 Dennis advanced to his father for a campaign contribution cannot be classified as an appropriate expenditure of community funds.

Dennis failed to demonstrate with credible evidence that the $72,200 detailed above was not improperly diverted from the marital community. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $72,200 as part of Dennis' division of assets.

(e) Amounts Not Elsewhere Classified: Total Waste: **$2,162,451**

Anthem Forensics included as part of its analysis a category or "bucket"of expenditures not elsewhere classified in the Anthem Report. Anthem Forensics explained:

> While we have sought to identify potential community waste related to specific cost centers, the documentation that we have thus far received has prevented us from being able to precisely allocate other outflows between Dennis and non-community uses. As such, we have prepared a summary of outflows between Dennis and non-community uses.

Anthem Report 13.

Anthem Forensics aggregated the outflows by category and year in Exhibit 6 to the Anthem Report. For ease of reference, Exhibit 6 to the Anthem Report is attached hereto as this Court's Exhibit 2. Anthem Forensics then made adjustments to the amounts that included: (1) removing amounts that were already included in the marital balance sheet as part of the property division; (2) removing amounts already allocated elsewhere in the Anthem Report; (3) adjusting the amounts that Anthem Forensics

assumed "may have reasonably benefitted the community" (even though Dennis did not provide proof that such a community benefit existed);[53] and (4) adjusting amounts based on Dennis' representations in his May 2015 FDF and his deposition testimony of his monthly spending on a particular expense item.

As previously noted, it appears Anthem Forensics accepted and relied on Dennis' representations regarding his monthly expenditures as he defined them in his May 2015 FDF. Although Dennis and Mr. Teichner complained that Anthem Forensics somehow placed Dennis on an "allowance" or set limits on his expenditures, the record establishes that Anthem Forensics relied on Dennis' claimed expenses (or, in other words, Dennis himself defined his monthly "allowance" for each expenditure based on his sworn May 2015 FDF). After allocating or crediting certain categories with the amount of expenses claimed by Dennis in his May 2015 FDF, Anthem Forensics allocated the excess amount by category into "amounts not elsewhere classified." Anthem Forensics also offered that some of the entries could not be determined without additional information. Thus, having already given credit to Dennis of the amount he claimed as his monthly expense in his May 2015 FDF, the amounts reflected in Exhibit 6 to the Anthem Report (and attached hereto as this Court's Exhibit 2) appear to be the excess amounts for which information is lacking or Dennis

[53]Under Note 5 to Exhibit 6, Anthem Forensics gave Dennis the benefit of the doubt. In this regard, although Anthem Forensics lacked information to determine whether these 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.

has failed to otherwise justify. It was Dennis' burden to demonstrate that such unaccounted expenditures did not constitute waste.[54]

After making adjustments to the category totals, the Anthem Report identifies a total of $3,611,035.84 in "non-community outflows not elsewhere classified." As noted above, this total is broken down into specific references in Exhibit 6 to the Anthem Report. In response thereto, the Teichner Report included the same exhibit with deletions (represented by a "D" in his Schedule 1) for those "expenditures for assets, investments, loan repayments and other items that should not be assumed by [Anthem Forensics] to be potential community waste." For ease of reference, Schedule 1 to the Teichner Report is also included as part of this Court's Exhibit 2. This Court finds that sufficient evidence exists to make the following additional downward adjustments (organized by the corresponding "Reference number" in Exhibit 2):

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 *prima facie* showing that category of expenditures constitutes waste; some entries pre-date 2010.

[54]Dennis also complained that Gabrielle scrutinized "nickel" and "dime" expenditures that would be impractical to account for. He cited to the discussion before this Court at a prior 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.

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Reference number	Description/ Category	Adjustment amount	Explanation
18	Bank Fees: Finance	$7,337.72	No *prima facie* showing that category of expenditures constitutes waste; some entries pre-date 2010.
20	Bank Fees: Interest	$17,669.60	No *prima facie* showing that category of expenditures constitutes waste; small entry pre-dates 2010.
21	Bank Fees: Loan interest	$26,989.96	No *prima facie* showing that category of expenditures constitutes waste.
23	Capital Call – Mutual fund	$25,000.00	Loss from iovestment; 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.[55] 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;*[56]
(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.*[57]

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

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[55]*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.

[56]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.

[57]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.

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justified by Dennis. This Court finds sufficient justification in the record to conclude that the foregoing adjustments are appropriate in the context of the spending from the marital estate. However, with respect to the remaining $2,162,451, this Court is unable to make a similar finding. Specifically, Dennis failed to meet his burden to show that $2,162,451 was not "wasted" or that said amount was used for community purposes. Accordingly, this Court finds that a compelling reason exists to unequally divide the community assets by attributing the sum of $2,162,451 as part of Dennis' division of assets.

Notably, as part of the Teichner Report, Dennis argued for the elimination of the following itemized "References" (with the parenthetical description of those items not discussed above by this Court): 7, 9 (auto-related not elsewhere classified), 23, 57 (home related – art (Wilshire apt.)), 64 (legal fees), 68, 69, 70, 71, 72, 73, 74, 79, 80, 95, 114, and 122 (wire transfer – unknown) for total "eliminations" of $1,768,251.69 "Before Accounting for Elimination of Business Related and Normal Living Expenses." Many of the References to which Dennis objected have resulted in further adjustments from the total as set forth above. For those References that Dennis argued for removal, but have not been deducted or adjusted by this Court, Dennis failed to satisfy by clear and convincing evidence his burden to demonstrate that those unaccounted monies did not constitute waste. Moreover, some of the auto-related expenditures took place after the issuance of the Joint Preliminary Injunction and Dennis failed to meet his burden to justify said expenditures. Accordingly, there is a compelling reason to divide the assets unequally by the resulting amount of $2,162,451.

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(f) Opportunity Cost of Potential Community Waste

Gabrielle argued that she should be compensated for the opportunity cost "of foregone returns" associated with Dennis' use of community assets and income for purposes that did not benefit the marital community. Anthem Report 16. Further, Gabrielle also argued that she should be compensated for lost rental income for real property in which a family member or Nadya and the children resided. Although the Anthem Report did not identify a specific dollar amount of reimbursement, the Anthem Report cited Dennis' deposition testimony that the "targeted rate of return on his UBS accounts approximated 3.5 to 4.5 percent after taxes." *Id.*

This Court is not inclined to either find or conclude that, under the circumstances of this case, there is a compelling reason to divide the assets unequally on the basis of "foregone returns" associated with the diversion of community funds by Dennis. Independent of the speculative nature of evaluating such an opportunity cost, this Court takes into consideration the precipitous increase in the value of the marital estate during a period of time in which the marital relationship was irretrievably broken. Although this finding does not excuse the waste that this Court previously found Dennis to have committed, the fact that there was no diminution in the value of the marital estate is relevant to the Court's consideration of this issue raised by Gabrielle. Moreover, this Court similarly finds that potential lost rental income from real property in which either Dennis or a family member resided is not a sufficiently compelling reason for an unequal division of assets in this matter.

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In summary, this Court finds that a compelling reason exists to unequally divide the assets of the marital community pursuant to NRS 125.150 by attributing to Dennis the following amounts as part of the division of assets:

❑	Nadya and Dennis/Nadya's Children:	$1,808,112
❑	Jennifer:	$45,100
❑	Family Expenditures:	$72,200
❑	Amounts Not Elsewhere Classified:	$2,162,451
	TOTAL:	$4,087,863

IV. SANCTIONS

Gabrielle also seeks sanctions against Dennis for his violation of this Court's Joint Preliminary Injunction (May 15, 2014) and the terms of the parties' Stipulation and Order (Aug. 10, 2015). As noted previously, Gabrielle's request for contempt failed to include a sufficient affidavit from Gabrielle consistent with *Awad v. Wright*, 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Nevertheless, pursuant to EDCR 7.60,[58] this Court may consider sanctions against Dennis for his conduct.

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[58]EDCR 7.60 provides, in relevant part, as follows:

> (b) The court may, after notice and an opportunity to be heard, impose upon an attorney or a party any and all sanctions which may, under the facts of the case, be reasonable, including the imposition of fines, costs or attorney's fees when an attorney or a party without just cause:
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> . . . .
>
> (1) So multiplies the proceedings in a case as to increase costs unreasonably and vexatiously.
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> . . . .
>
> (5) Fails or refuses to comply with any order of a judge of the court.

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With respect to Dennis' alleged violation of the Stipulation and Order (Aug. 10, 2015), the terms thereof fail to provide this Court with an adequate basis to make findings of contempt (apart from the failure to include an appropriate *Awad* affidavit). The Stipulation and Order (Aug. 10, 2015) is devoid of any specific deadlines for the conduct required therein. Further, it appears from the record that the proceeds from the sale of the yacht have been preserved in the accounts being divided by this Court.

This Court's Joint Preliminary Injunction (May 15, 2014) (hereinafter referenced as the "JPI") provides, in relevant part, as follows:

YOU ARE HEREBY PROHIBITED AND RESTRAINED FROM:

> 1. Transferring, encumbering, concealing, selling or otherwise disposing of any of your joint, common or community property of the parties, or any property which is the subject of a claim of community interest, except in the usual course of business or for the necessities of life, without the written consent of the parties or the permission of the court.

The record reflects that, after the issuance of the JPI, Dennis spent more than $10,000 on thirty-seven (37) individual transactions that totaled $1,486,452. Exhibit 73 (Examples of Outflows Greater than $10,000 Since May 2014). These expenditures do not include his purchase of a yacht and his Wilshire residence (which have been captured in the Marital Balance Sheet attached hereto). These expenditures do not appear to qualify as the "necessities of life" or to have been made in "the *ordinary* course of business." Nevertheless, it appears that the amounts listed in Exhibit 73 are included in either the Anthem Report for purposes of accounting, or are part of the Marital Balance Sheet. This includes references in Exhibit 73 to categories contained in Exhibit 6 to the Anthem Report. Although these expenditures have been captured

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in the Anthem Report and included as part of this Court's analysis of community waste, each transaction violated the terms of the JPI. There is no wealth exception to the express terms of the JPI. This Court sanctions Dennis the sum of $500.00 for each of the 39 violations itemized in Exhibit 73, for a total of $19,500. Dennis should pay to Gabrielle the $19,500 sanction within thirty (30) days of the entry of this Decree.

This Court is not inclined to find that sanctions should be imposed for the expenditures detailed in Exhibit 72 (Nadya/Children-Related Outflows Since May 2014), or Exhibit 75 (Spreadsheet showing payments to or on behalf of Dennis' Family Members since May 2014). Again, these expenditures are included in other sections of the Anthem Report and have been considered by the Court with respect to the issue of waste. Further, many of the expenditures listed in Exhibit 72 and Exhibit 75 were for relatively small amounts and were for ongoing living expenses that this Court would not expect would cease upon the initiation of the divorce. Although these expenditures are appropriate for consideration in evaluating Gabrielle's claim of waste, this Court does not find a sufficient basis to impose additional monetary sanctions against Dennis.

V. ALIMONY

A. CONCLUSIONS OF LAW

NRS 125.150 provides that, in granting a divorce, this Court "[m]ay award such alimony to the wife or to the husband, in a specified principal sum or as specified periodic payments, as appears just and equitable." NRS 125.150 further adds, in pertinent part, as follows:

5. In granting a divorce, the court may also set apart such portion of the husband's separate property for the wife's support, the wife's separate property for the husband's support or the separate property of either spouse for the support of their children as is deemed just and equitable.

* * * *

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

(a) The financial condition of each spouse;

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

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

(d) The duration of the marriage;

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

(f) The standard of living during the marriage;

(g) The career before the marriage of the spouse who would receive the alimony;

(h) The existence of specialized education or training or the level of marketable skills attained by each spouse during the marriage;

(i) The contribution of either spouse as homemaker;

(j) The award of property granted by the court in the divorce, other than child support and alimony, to the spouse who would receive the alimony; and

(k) The physical and mental condition of each party as it relates to the financial condition, health and ability to work of that spouse.

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

(b) Whether the spouse who would receive such alimony provided financial support while the other spouse obtained job skills or education.

(Emphasis added).

There have been a number of cases from the Nevada Supreme Court over the years that have discussed various factors to consider when determining the propriety of an award of spousal support. For the most part, these factors have been codified in NRS 125.150(9). However, these eleven statutory guidelines provide no guidance as to the relative weight to be applied to each factor or the measure of balancing these factors. Further, there is no formula to be applied by this Court in calculating or determining the propriety of awarding spousal support or the amount thereof. Rather, this Court weighs and balances the foregoing factors to adjudicate this issue.

Scholarly discussion of these statutory guidelines is instructive, specifically including the Honorable David A. Hardy's *Nevada Alimony: An Important Policy in Need of a Coherent Policy Purpose*, 9 NEV. L. J. 325 (2009). To this end, the statutory factors support a conclusion that spousal support is not limited to a "need" based determination. Rather, there are three general categories or theories of support. First, need based support (looking at need and ability to pay). Second, support that is in the nature of compensation for economic losses as a result of the marriage and divorce (which includes support that is based on the subordination of a career by one spouse, support that is adjunct to property division where the payor spouse has developed a "career asset," and support that is based on a spouse's reliance on the existence of

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marriage). Finally, support that is intended for welfare avoidance, or to prevent a spouse from becoming a public charge.

The purpose of spousal support is not to equalize post-divorce incomes, but "to allow the recipient spouse to live as nearly as fairly possible to the station in life enjoyed before the divorce." *Shydler v. Shydler*, 114 Nev. 192, 198, 954 P.2d 37, 40 (1998). Further, "[a]lthough the amount of community property to be divided between the parties may be considered in determining alimony," a spouse should not be required to deplete his/her share of community property for support. *Id.*, 114 Nev. at 198, 954 P.2d at 40. Further, this Court should not consider the respective "merits" of the parties in adjudicating the issue of spousal support. *Rodriguez v. Rodriguez*, 116 Nev. 993, 13 P.3d 415 (2000). It is not a "sword to level the wrongdoer," nor is it a "prize to reward virtue." *Id.*116 Nev. at 999, 13 P.3d 419. Rather, "Alimony is financial support paid from one spouse to the other whenever justice and equity require it." *Id.*

Prior to addressing Gabrielle's request for periodic spousal support, this Court disposes of the issue of rehabilitative support. Pursuant to NRS 125.150(10), this Court is required to consider whether there is a basis to award rehabilitative alimony. Based on the record before this Court, there is no basis for an award of rehabilitative alimony. There are no facts in the record establishing the existence of a plan for rehabilitation and no evidence establishing viable options for rehabilitation or training. Indeed, it appears that Gabrielle is satisfied with her existing career and there was no indication that she desired or needed further training or education. Moreover,

Gabrielle leaves the marriage with an educational background that is superior to Dennis. Gabrielle has neither sought nor presented facts that warrant consideration of rehabilitative support.

B. FINDINGS OF FACT

Preliminarily, this Court finds that, taking into consideration Gabrielle's income (both from her employment and the passive income she will earn on the assets she receives as part of the division of community property), the spousal support considered by this Court is not need based or for the purpose of welfare avoidance. Nevertheless, there is a sufficient factual basis for the Court to consider an award of support that is in the nature of compensation for economic losses as a result of the marriage and divorce. With respect to the statutory factors to be considered, this Court finds as follows:

> (1) The financial condition of each spouse; the income, earning capacity, age and health of each spouse; and the physical and mental condition of each party as it relates to the financial condition, health and ability to work of that spouse. NRS 125.150(9)(a), (e) and (k)

Although the focus of these statutory factors is the recipient's need and payor's ability to pay, subsection (e) includes an element of examining the development by the payor of a career asset and reliance on the part of the recipient on the continuation of marriage. It is undisputed that both parties are capable of continuing to work and neither party suffers from any limiting mental or physical condition that inhibits their respective ability to earn income. Although Dennis referenced an upcoming hip

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surgery, there is no evidence indicating that he will be unable to continue his employment in the future. Gabrielle is 58 years of age and Dennis is 57 years of age.

In evaluating the financial condition of each spouse, this Court considers and defines the income of both Gabrielle and Dennis to evaluate their income and earning capacity. With respect to income earned by the parties during the marriage, the increase in Dennis' annual income has been dramatic. For example, in 2003, the parties reported $826,179 in combined total income/adjusted gross income (with $826,902 in "wages, salaries, tips").[59] Exhibit 16. From $826,179 in income in 2003, their combined income thereafter is summarized as follows:

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

[59]It appears that Gabrielle's portion of the parties' combined income was a very small 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.

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Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2014	$14,976,489	$14,459,056	5
2015[60]		$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.

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[60]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.

Gabrielle has worked as a nurse manager, nurse recruiter and a clinical nurse. Although her Certified Legal Nurse Consultant credential lapsed in approximately 2012, she has worked at Dignity Health for approximately ten years. She works 24 hours per week (or 48 hours over a two-week pay period). Throughout their marriage, there was not an expectation that Gabrielle would work more than her present part-time employment. Gabrielle enjoys her current employment and, during the marriage, Dennis encouraged Gabrielle to remain with Dignity Health.[61] Gabrielle has not applied for any different employment since 2004. Gabrielle defined her income in her 2016 FDF, wherein she represented that her average gross monthly income was $4,624.30. Gabrielle's 2016 FDF. After deductions, her net monthly income was $3,800. *Id.*

In contrast with Gabrielle's income, defining Dennis' income for support purposes is complicated. A comparison of his various FDFs filed with the Court illustrates the wide range of income reported by Dennis. For example, Dennis represented average gross monthly income of $66,666.66 in his February 2015 FDF. His reported average gross monthly income increased to ***$600,310.40*** in his May 2015 FDF. Finally, Dennis represented average gross monthly income of $61,538.48 in his February 2016 FDF. Dennis' income and benefits of employment with DaVita

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[61]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.

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is summarized in the annual Proxy Statements he received from the United States Securities and Exchange Commission, which provide the following detailed summary:[62]

Year	Salary	Bonus	Stock Awards	Options Awards	Non-Equity Incentive Plan Compensation	All Other Compen-sation	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.[63]

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[62]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.

[63]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

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Moreover, from 2003 through 2009, this Court notes that the parties' combined income from "wages, salaries, tips" totaled $8,861,289, for an annual average combined income of $1,265,898.43. This Court also takes into consideration the fact that the highest income earned by Dennis came at a time that the marital relationship was broken and the parties had permanently separated. Without ascribing credit or blame, the delay in the parties divorcing has resulted in significant growth in the size of the overall marital estate. Although this Court does not accept Dennis' hypothetical proposition that the marital estate to be divided in 2010 would have been $4 million had he prosecuted his Complaint for Divorce (Mar. 10, 2010), this Court does accept the argument that the amount Gabrielle will receive as part of the property division has increased significantly during the five plus years that the parties have been permanently separated.

Recognizing that this is not a need based spousal support case, this Court similarly (as with Dennis' incentive compensation income) discounts the passive income that Gabrielle will earn from the property that she will receive as part of the property division.[64] Instead, this Court focuses on Dennis' base salary plus his average bonus income received from 2008 through 2012, and 2014 and Gabrielle's income from her employment. Thus, this Court finds that Dennis' average gross monthly

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which a "bonus" was not reported pursuant to SEC filings), the annual average bonus was $159,000.

[64]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.

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income for purposes of support is $80,000, with average net monthly income of $58,000 (after deducting federal income taxes and social security deductions). The resulting difference in the parties' average monthly net incomes is $54,200.

(2) The nature and value of the respective property of each spouse and the award of property in the divorce to the spouse who would receive alimony. NRS 125.150(9)(b) and (j)

Dennis proposes that he receive the majority of the non-liquid assets as part of the division of assets. This includes: (1) the residence in which Nadya and the children reside (the Oak Pass property); (2) the residence in which Dennis' parents reside (San Vicente property); and (3) the residence in which Dennis' brother's family reside (Canon Condo). Based on such a division, Dennis argued that Gabrielle would leave the marriage with approximately $18,000,000 in cash and $2,000,000 in real estate. Dennis added that Gabrielle should be able to earn a reasonable rate of return of at least 4%. As such, Dennis projected that Gabrielle could earn between $500,000 and $800,000 in passive income if Gabrielle invests the liquid assets with a conventional investment house (or even with a bank).[65]

According to Gabrielle's FDFs, she spends between $180,000 and $240,000 per year. Her 2015 FDF (Exhibit XX) shows total monthly expenses of $15,255 per month, or $183,060 annually. Gabrielle acknowledged, however, that her expenses would likely be reduced slightly after the Lake Las Vegas residence was sold. Thus,

[65]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.

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Gabrielle does not "need" support to meet her expenses. Nevertheless, comparing the total income each party will earn based on the history of their earnings during the past five years (combined with the passive income Gabrielle likely will earn), the record supports a finding that Dennis will continue to earn more income annually than Gabrielle.

(3) The contribution of each spouse to any property held by the spouses pursuant to NRS 123.030. NRS 125.150(9)(c)

This factor is not applicable in this case.

(4) The duration of the parties' marriage. NRS 125.150(9)(d)

The parties married on July 20, 1991. Thus, they have been married for nearly 25 years, which qualifies as a long-term marriage. As a result, Gabrielle has relied on the continued existence of their marriage for her support. However, it is not lost on this Court that the parties have not shared a harmonious marital relationship since approximately 2004. By no later than 2010, the parties were permanently separated. Further, as discussed throughout this Decree, this Court has determined that their marriage was irretrievably broken in 2004. Finally, this divorce action was initiated in December 2013. At that time, the parties had been married for 22 years.

(5) Standard of living during the marriage. NRS 125.150(9)(f)

The parties' standard of living is defined by the historical earnings of the parties previously discussed. Again, although not need based, Gabrielle relied on the existence of the parties' marriage to maintain the standard of living achieved as a result of Dennis' income capacity. Without objection, Gabrielle followed Dennis' career

pursuits, which will result in Gabrielle leaving this marriage with more than $20 million in assets.

(6) The career before the marriage of the spouse receiving alimony. NRS 125.150(9)(g)

Both Gabrielle and Dennis had established a degree of success in their respective careers before their marriage. Although the parties followed Dennis' career throughout their marriage, it does not appear that Gabrielle's career materially suffered as a result of this mutual decision, or that she would be earning significantly more based on career subordination during the marriage.

(7) The existence of specialized education or training or level of marketable skills attained by each spouse during marriage. NRS 125.150(9)(h)

Although Dennis did not receive specialized education during the marriage, his career experiences laid the foundation for his role and position that he now enjoys at DaVita. Indeed, he acknowledged that his employment experience played a key role in "getting me to DaVita," and that his ability to remain with DaVita was something he "earned" through hard work and "getting results." At the same time, though to a lesser degree, Gabrielle remained employed throughout most of their marriage and benefitted from the job training she experienced at various places of employment and in various capacities.

(8) The contribution of either spouse as a homemaker . NRS 125.150(9)(i)

This factor includes elements of career subordination, but it is not of significant import in this matter. Gabrielle testified that, as between the parties, she was

primarily responsible for care-taking duties of their various marital homes. Although the parties routinely employed house-cleaners, Gabrielle would cook and care for their home. However, this Court does not find that Gabrielle served as a homemaker in a traditional sense. At no time did it appear that she avoided or terminated employment for the purpose of taking care of the parties' home. Although Gabrielle's Brief cites multiple cases discussing the significance of the career sacrifices of homemakers, many of the citations involved full-time homemakers that remained at home to manage the home and raise children. Such is not the case in this matter.

Weighing and balancing the foregoing factors, this Court finds that Dennis should pay spousal support to Gabrielle in the sum of $18,000 per month, for a period of 108 months, for a total of $1,944,000. Considering the length of the parties' separation, and recognizing that the support is not need based, this Court further concludes and finds that the support should be paid in a specified or lump sum amount so as to disentangle the parties. NRS 125.150(1)(a) and (5). Accordingly, applying a 4% discount rate (the rate of return commonly referenced in the record) to the periodic monthly sum of $18,000 per month for a period of 108 months, results in a present value lump sum amount of $1,630,292. This amount should be effectuated by awarding Gabrielle the sum of $1,630,292 from the UBS Resource Management Account (account 12745) awarded to Dennis.

Based on the foregoing Findings of Fact, and Conclusions of Law, and good cause appearing therefor,

It is hereby ORDERED, ADJUDGED, and DECREED that an absolute DECREE OF DIVORCE is hereby GRANTED and the bonds of matrimony are hereby DISSOLVED and the parties are returned to the status of single, unmarried individuals, with Plaintiff henceforth known as GABRIELLE ROSE CIOFFI.

It is further ORDERED, ADJUDGED and DECREED that the assets and debts are divided pursuant to the Marital Balance Sheet attached hereto as Exhibit 1. In this regard, it is further ORDERED that the following assets are confirmed to Gabrielle as her sole and separate property:

(1) the residence and real property located at 21 Augusta Canyon Way, Las Vegas, Nevada;

(2) the sum of $186,030 from the net sales proceeds realized from the sale of the Lake Las Vegas residence (plus or minus one-half (½) of any amount in excess of or below net sales proceeds of $570,502);

(3) the following bank and financial accounts:

(a) the Merrill Lynch/Bank of America checking account (ending 0129); and

(b) one-half of the Merrill Lynch/Bank of America joint checking account (ending 6446);

(4) the following investments:

(a) the UBS Strategic Advisor account (no. 12743);

(b) the UBS Private Wealth Solutions account (no. 13134);

(c) the UBS Resource Management Account (account 21076);

(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

(10) all of Gabrielle's furnishings, jewelry, clothing, personal belongings and effects.

It is further ORDERED that the following assets are confirmed to Dennis as his sole and separate property:

(1) the following real properties:

(a) the sum of $384,472 from the net sales proceeds realized from the sale of the Lake Las Vegas residence (plus or minus one-half (½) of any amount in excess of or below net sales proceeds of $570,502);

(b) the Oak Pass property;

(c) the San Vicente property;

(d) the Canon Condo;

(e) the residence and real property located at 10776 Wilshire Boulevard; and

(f) the nanny quarters located at 10776 Wilshire Boulevard;

(2) the following bank and financial accounts:

(a) one-half of the Merrill Lynch/Bank of America joint checking account (ending 6446);

(b) the Wells Fargo checking account (ending 5397);

(c) the Wells Fargo checking account (ending 8870); and

(d) the Wells Fargo savings account (ending 6253);

(3) the following investments:

(a) the UBS Resource Management Account (account 12745);

(b) the UBS Resource Management Account (account 18575);

(c) the NEA investment;

(d) the Radiology Partners investment;

(e) the iChill investment;

(f) any interest in the Pray for Ukraine/Winter movie; and

(g) any interest in the Thomasina movie;

(4) Dennis' interest in any incentive awards through his employment with DaVita, less Gabrielle's one-half (½) interest in the fractional community property percentage in any such 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;

(5) the following automobiles:

(a) the 2015 Bentley 12 cyl.;

(d) the 2015 Bentley 8 cyl.; and

(c) one-half of the net sales proceeds realized from the sale of the 2015 Ferrari;

(6) receivables due and owing from Kim Matthews, Bernie Kogod, Mitchell Kogod, and Sheldon Kogod;

(7) the following retirement accounts:

(a) the UBS Rollover IRA (46);

(b) the sum of $13,427 from the DaVita Executive retirement plan;

(c) the Chase Cigna Health Savings account;

(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; and

(e) the Voya DaVita retirement account;

(8) the Principal life insurance policy;

(9) the sapphire ring;

(10) one-half (½) of all credit card/travel reward points accumulated during the parties' marriage; and

(11) all of Dennis' furnishings, jewelry, clothing, personal belongings and effects.

It is further ORDERED that Gabrielle has the option of receiving as her assets the 2015 Bentley (12 cyl.) and the 2015 Bentley (8 cyl.) at the corresponding values she placed on the vehicles. It is further ORDERED that Gabrielle must make her election to receive these vehicles within 14 days of the entry of this Decree. It is further ORDERED that, if Gabrielle exercises this option, the Marital Balance Sheet

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shall be modified to insert the corresponding values in Gabrielle's column of assets, with the totals recalculated to effectuate an equal division

It is further ORDERED that Dennis shall assume, pay, and hold Gabrielle harmless from the outstanding amount owed on the UBS line of credit (which is treated as a community debt).

It is further ORDERED that Gabrielle shall assume, pay and hold Dennis harmless from the following debts as her sole and separate responsibility:

(1) the amount owed to Banana Republic (account ending 4713);

(2) the amount owed to Discover (account ending 5161);

(3) the amount owed to Merrill Lynch AMEX (account ending 9677);

(4) the amount owed to Kohl's (account ending 557);

(5) the amount owed to Nordstrom (account ending 992);

(6) the amount owed to TJX Rewards (account ending 6951);

(7) the amount owed to LoveLoft Mastercard (account ending 5363) and

(8) the amount owed to Saks (account ending 688).

It is further ORDERED that Dennis shall assume, pay and hold Gabrielle harmless from the following debts as his sole and separate responsibility:

(1) the amount owed to American Express Centurion (account ending 3005);

(2) the amount owed to American Express Optima (account ending 2003);

(3) the amount owed to American Express Platinum (account ending 9008);

(4) the amount owed to Mastercard Black Card (account ending 1588); and

(5) the amount owed to Wells Fargo Visa (account ending 1032).

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It is further ORDERED that the parties shall equally share the costs associated with the preparation of any Qualified Domestic Relations Order(s) necessary to effectuate the division of retirement accounts set forth herein.

It is further ORDERED that, as part of the division of assets, the sum and amount of $4,087,863 is attributed as an asset to Dennis in the Court's Exhibit 1.

It is further ORDERED that Gabrielle is awarded the sum and amount of $1,630,292 as a specified principal sum as and for spousal support, with said $1,630,292 paid from the UBS Resource Management Account (account 12745).

It is further ORDERED that Dennis shall pay to Gabrielle the sum of $19,500 within thirty (30) days of the entry of this Decree as and for sanctions associated with his violation of the JPI.

DATED this 22nd day of August, 2016.

BRYCE C. DUCKWORTH
DISTRICT COURT JUDGE
DEPARTMENT Q

Exhibit 1

Cioffi-Kogod v. Kogod
Marital Balance Sheet

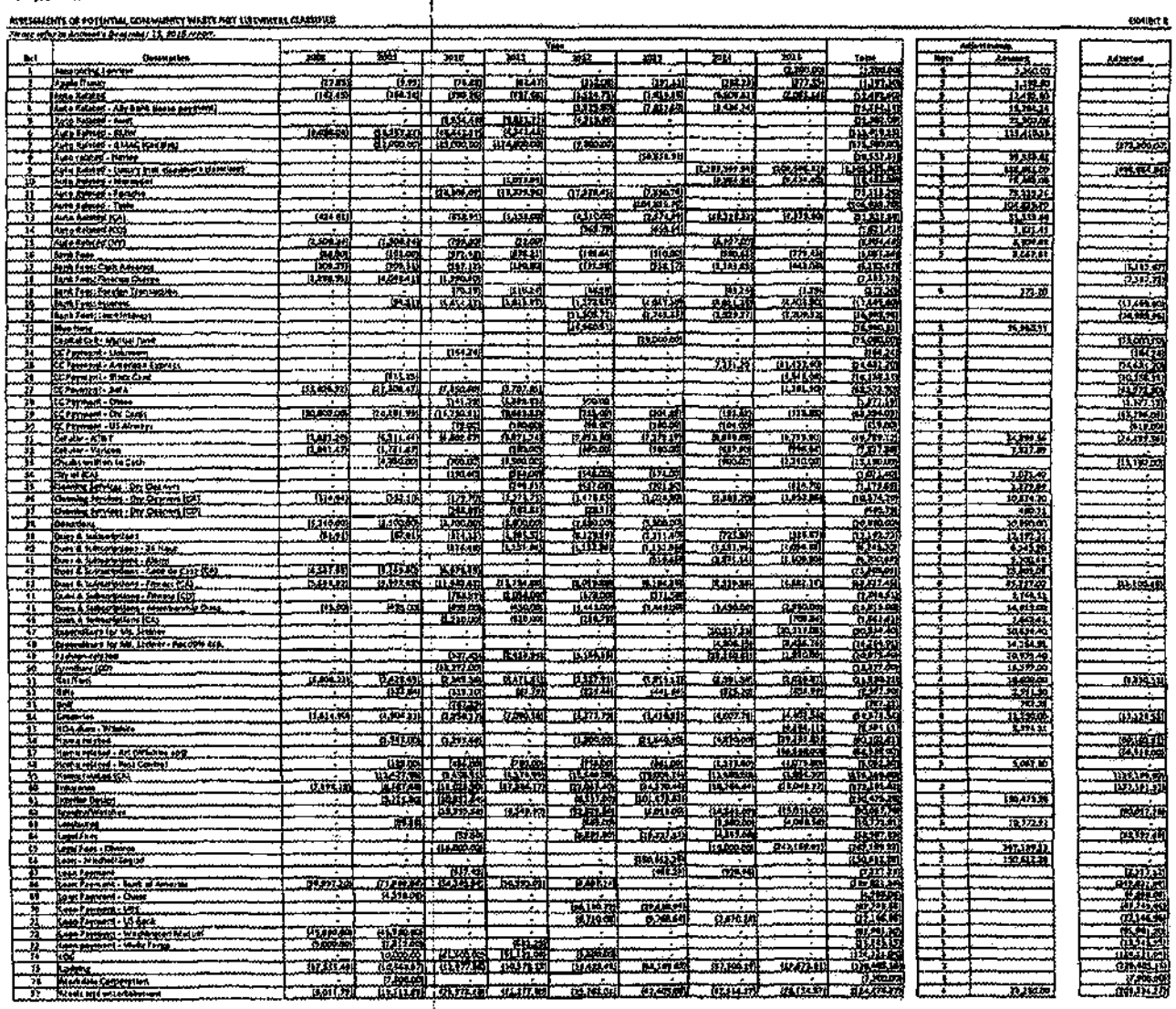
	ASSETS	Value	Debt	Net Value	Property Value: Community: Dennis	Property Value: Community: Gabrielle	Property Value: Separate: Dennis	Property Value: Separate: Gabrielle	NOTES
	CASH/BANK ACCOUNTS								
1	Bank of America Checking (129)	$65,200	$0	$65,200		$65,200			Exhibit 141
2	Bank of America Checking (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	
	INVESTMENTS								
7	UBS Strategic Advisor (12740)	$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 (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	
	BUSINESS INTERESTS								
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	
	RECEIVABLES								
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: Community Dennis	Community Gabrielle	Separate Dennis	Separate 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* 5/4/2016 hearing; Ex. WWWW
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	
	AUTOS & RECREATIONAL VEHICLES								
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					
	Subtotal	$736,675	$0	$736,675	$598,337	$138,337	$0	$0	
	PERSONAL PROPERTY								
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					
	Subtotal	$14,000	$0	$14,000	$14,000	$0	$0	$0	
	LIFE INSURANCE (Cash Value)								
40	Principal	$20,500	$0	$20,500	$20,500				Exhibit XXXXX
	Subtotal	$20,500	$0	$20,500	$20,500	$0	$0	$0	

	ASSETS	Value	Debt	Net Value	Property Value: Community: Dennis	Property Value: Community: Gabrielle	Property Value: Separate: Dennis	Property Value: Separate: Gabrielle	NOTES
	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	$829,408	$46,000,981	$19,595,791	$19,183,067	$3,815,061	$3,807,061	

					Debt Value				
				Net	Community		Separate		
TEM	LIABILITIES	Value	Debt	Value	Dennis	Gabrielle	Dennis	Gabrielle	NOTES
	LONG TERM DEBT								
49	UBS Line of Credit (27)		$412,723		$412,723				Exhibit AAAAA
	Subtotal		$412,723		$412,723	$0	$0	$0	
	OTHER LIABILITIES								
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 (9006)		$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		$69,798		$0	$0	$65,406	$4,392	
	TOTAL LIABILITIES		$482,521		$412,723	$0	$65,406	$4,392	
	NET EQUITY				$19,183,068	$19,183,067	$3,549,655	$3,602,869	
	EQUALIZING AMOUNT				$1				

Exhibit 2



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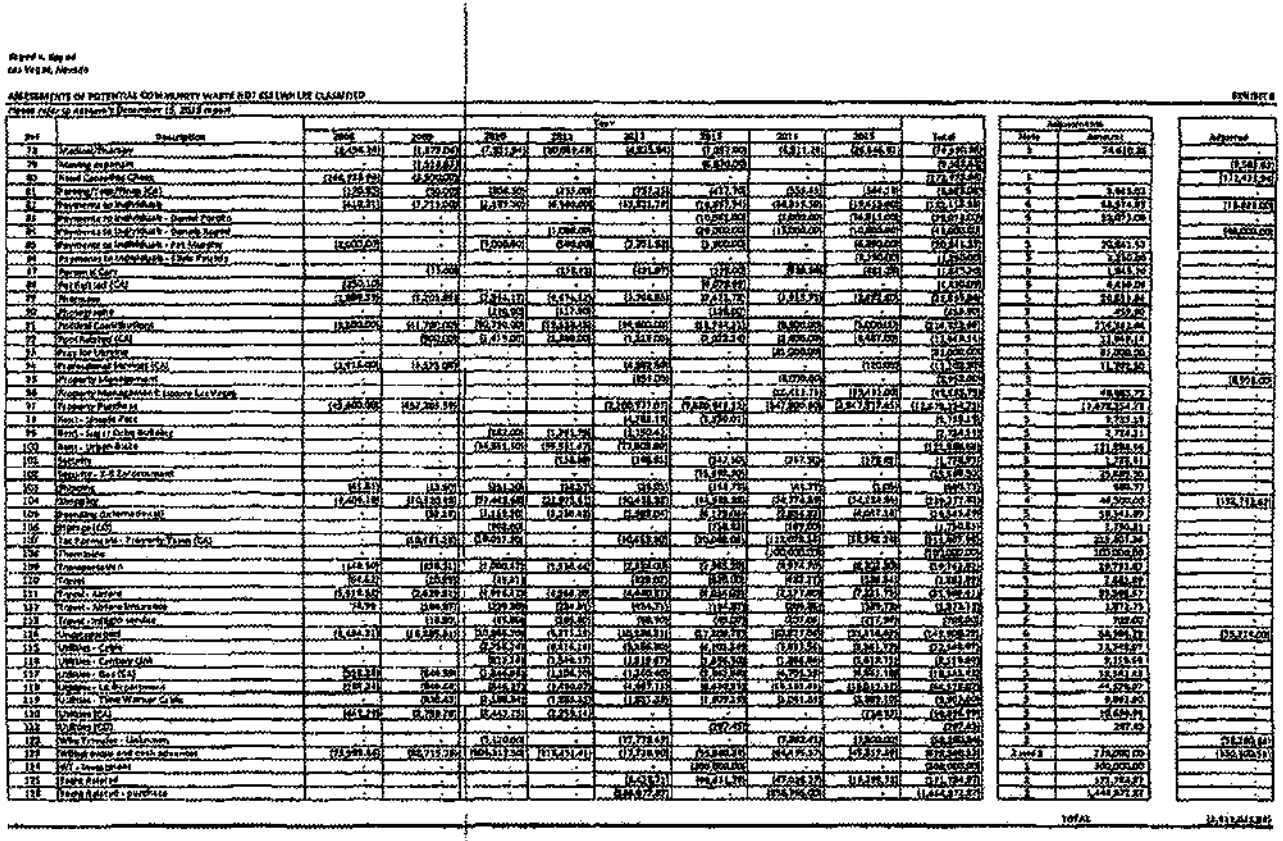

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"Not Classified Elsewhere" Expenditures With Eliminations Other Than for Amounts for Unidentifiable Business related and Personal Expenditures

Schedule 1

Ref	Description	Year								Total	Adjustments		Allowed
		2009	2010	2011	2012	2013	2014	2015	2016		Note	Amount	
1	Depreciation Expense												
2	Legal Expense												
3	Auto Expense												
4	Auto Expense - Alex Auto Trade												
5	Auto Expense - AMF												
6	Auto Expense - Amy												
7	Auto Expense - BMW (Sprint)												
8	Auto Expense - Harley												
9	Auto Expense - Insurance Abandoned												
10	Auto Expense - Mortgage												
11	Auto Expense - Porsche												
12	Auto Expense - Tesla												
13	Auto Expense (GC)												
14	Auto Expense (GP)												
15	Auto Expense (MV)												
16	Bank Fees												
17	Bank Fees Cash Advance												
18	Bank Fees Foreign Charges												
19	Bank Fees Per Wire Transaction												
20	Bank Fees Service												
21	Bank Fees Wire Service												
22	Boat Rent												
23	Capital Call - Market Fund												
24	CC Expense - Unknown												
25	CC Expense - Advertising Expense												
26	CC Expense - Bad Debt												
27	CC Expense - Bank												
28	CC Expense - Capital												
29	CC Expense - Car Rental												
30	CC Expense - Car Repairs												
31	Casino - Vegas												
32	Casino - Various												
33	Check written to Cash												
34	City of LA												
35	Clothing Services - Bra Outerwear												
36	Clothing Services - Bra Underwear (GC)												
37	Clothing Services - Bra Underwear (GP)												
38	Commission												
39	Dues & Subscriptions - Airline Club												
40	Dues & Subscriptions - Fitness (GC)												
41	Dues & Subscriptions - Fitness (GP)												
42	Dues & Subscriptions - Membership												
43	Dues & Subscriptions (GC)												
44	Expenditures for Mrs. Soghoian												
45	Expenditures for Mrs. Soghoian - Possibly												
46	Flowers - Various												
47	Furniture & Accessories												
48	Gambling												
49	Gift Card												
50	Gifts												
51	Golf												
52	Groceries												
53	Hotel Stay - Various												
54	Home Rental												

Page 1 of 3

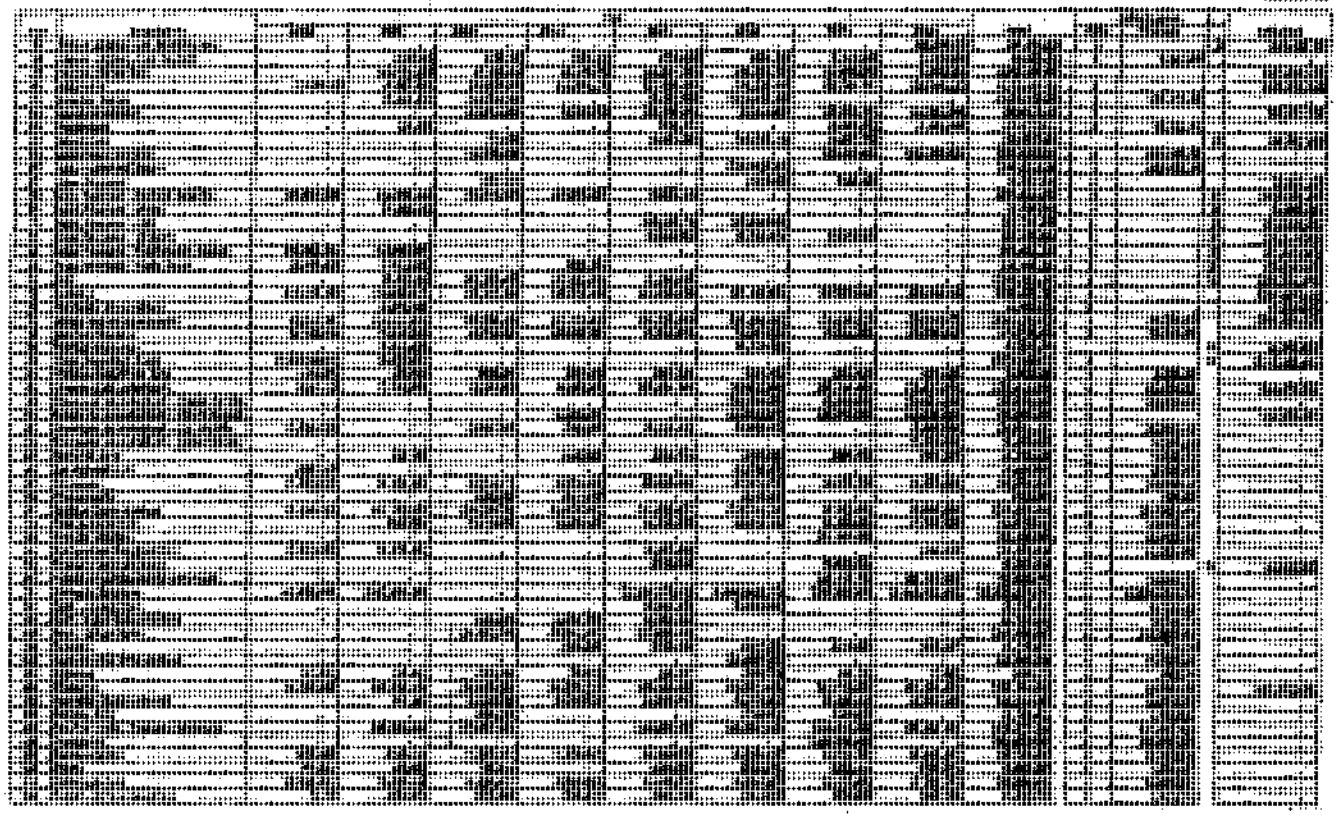
DLK016649

Exhibit D.012

08937

"Not Qualified Elsewhere" Expenditures With Limitations Other Than for Amounts for Unidentifiable Business Related and Personal Expenditures

Schedule A



Page 2 of 3

DLK016650

Exhibit D.013

"Not Classified Elsewhere" Expenditures With Eliminations Other Than For
Amounts for Unidentifiable Business Related and Personal Expenditures

Schedule A

Ref	Description	Year								Total	Attributable to			Adjusted
		2008	2009	2010	2011	2012	2013	2014	2015		Note	Amount		
113	Travel - Airfare and Car	-	(1,305)	(3,850)	(1,180)	(88,250)	(68,600)	(207,648)	(212,841)	(583,873)	6	(98,000)		-
114	Miscellaneous	(1,400,331)	(1,680,216)	(1,918,196)	(1,761,716)	(2,000,511)	(1,908,716)	(2,027,044)	(1,224,481)	(13,920,711)	6	(1,680,216)	a	(13,920,711)
115	Utilities - Cable	-	-	(2,294,547)	(2,471,540)	(2,185,409)	(2,133,541)	(2,229,494)	(2,062,278)	(15,376,809)	6	(2,294,547)		-
116	Utilities - Computer Link	-	-	(833,258)	(1,343,517)	(1,439,677)	(1,299,350)	(1,080,150)	(1,614,733)	(8,610,685)	6	(1,343,517)		-
117	Utilities - Gas (CA)	(337,300)	(345,387)	(1,974,450)	(1,506,100)	(1,220,000)	(2,457,758)	(1,795,200)	(1,663,138)	(11,299,333)	6	(1,974,450)		-
118	Utilities - LA Department	(139,131)	(139,641)	(145,537)	(1,482,000)	(1,457,700)	(1,499,100)	(1,535,113)	(1,554,477)	(9,952,699)	6	(1,482,000)		-
119	Utilities - Time Warner Cable	-	(1,198,485)	(1,198,260)	(1,200,120)	(1,813,100)	(1,499,100)	(1,671,800)	(1,698,240)	(12,278,105)	6	(1,813,100)		-
120	Utilities (CA)	366,249	(2,781,758)	(4,446,781)	(1,216,541)	-	-	-	(709,881)	(10,289,712)	6	(4,446,781)		-
121	Utilities (UK)	-	-	-	-	-	(147,457)	-	-	(147,457)	6	(147,457)		-
122	Wire Transfer - Unknown	-	-	(1,200,000)	-	(2,777,000)	-	(2,901,000)	(2,300,000)	(11,178,000)	7	-	D	(11,178,000)
123	Withdrawals and Cash Advances	(72,595,000)	(68,234,750)	(60,342,000)	(118,951,000)	(72,750,000)	(45,500,000)	(64,400,000)	(43,612,000)	(546,384,750)	2 and 3	(19,000,000)		(527,384,750)
124	XYZ - Unknown	-	-	-	-	-	(500,000,000)	-	-	(500,000,000)	4	(500,000,000)		-
125	Taxes Federal	-	-	-	-	(4,818,000)	(14,812,000)	(47,000,000)	(13,000,000)	(79,630,000)	5	(47,000,000)		-
126	Taxes Federal - California	-	-	-	-	(1,000,000)	-	(999,999,000)	-	(1,999,999,000)	5	(1,000,000,000)		-
										(1,644,877,877)		(1,564,875,207)		(13,917,095,461)
										Total Per ALL's Report				(1,781,331,081)
										Total Eliminations (C)				
										Net, Before Accounting for Elimination of Business Related and Normal Living Expenses				(1,643,795,191)

DLK0106651

Page 2 of 2

Exhibit D.014

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NEOJ

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

NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW AND DECREE OF DIVORCE

TO: ALL PARTIES AND/OR THEIR ATTORNEYS

Please take notice that a Findings of Fact, Conclusions of Law and Decree of Divorce has been entered in the above-entitled matter, a copy of which is attached hereto. I hereby certify that on the above file stamped date, I caused a copy of this **Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce** to be:

☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the Clerk's Office of, the following attorneys:

Radford Smith, Esq.

Daniel Marks, Esq.

/s/ Kimberly Weiss
Kimberly Weiss
Judicial Executive Assistant
Department Q

RYCE C. DUCKWORTH
DISTRICT JUDGE
FAMILY DIVISION, DEPT. Q
LAS VEGAS, NEVADA 89101

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CLERK OF THE COURT

EXPT
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
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
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

EX PARTE REQUEST FOR LEAVE OF COURT TO FILE SUPPLEMENTAL PLEADING (WITH NOTICE)

COMES NOW Plaintiff, GABRIELLE CIOFFI - KOGOD, ("Gabrielle"), by and through her attorneys Radford J. Smith, Esq. and Kimberly A. Medina, Esq. of the firm of Radford J. Smith, Chartered, and moves this court for permission to file Supplemental Brief pursuant to EDCR 2.20 for the Hearing currently scheduled for October 12, 2016 at 10:00 a.m.

Dated this 21st day of September, 2016.

RADFORD J. SMITH, CHARTERED

K. Medina #14085 FOR

RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

I.

POINTS AND AUTHORITIES

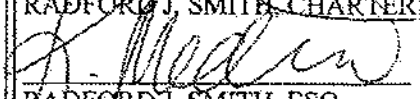
EDCR 2.20 states in relevant part,

> (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 21st 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 21st day of September, 2016.

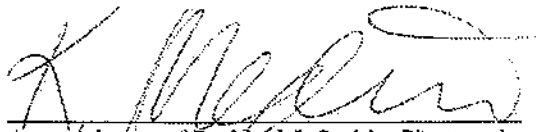
NOTARY PUBLIC in and for
said County and State

KENNETH SMITH
Notary Public, State of Nevada
Appointment No. 11-5345-1
My Appt. Expires June 18, 2019

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Radford J. Smith, Chartered and that on the 21st 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

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
(702) 386-0536; FAX (702) 386-6812
Attorneys for Appellant

Electronically Filed
Apr 06 2017 04:44 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

IN THE SUPREME COURT OF THE STATE OF NEVADA

DENNIS KOGOD, Case No. 71147

Appellant,

vs.

GABRIELLE CIOFFI-KOGOD,

Respondent.
_____/

APPEAL FROM THE EIGHTH JUDICIAL DISTRICT COURT

APPELLANT'S APPENDIX
Volume 44

Docket 71147 Document 2017-11547

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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DOCUMENT	VOLUME	PAGE NO.
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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DOCUMENT	VOLUME	PAGE NO.
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

DOCUMENT	VOLUME	PAGE NO.
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

DOCUMENT	VOLUME	PAGE NO.
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

DOCUMENT	VOLUME	PAGE NO.
Defendant's Exhibit VVVV- Jennifer Bosco Resume	42	8062
Defendant's Exhibit WWWW- 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 Fehruary 29, 2016	40	7604-7613

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

DOCUMENT	VOLUME	PAGE NO.
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

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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

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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

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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

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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 Forenscics' 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

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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 Exhihit 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

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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

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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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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

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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

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CLERK OF THE COURT

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DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE ROSE CIOFFI-KOGOD,

Plaintiff,

v.

DENNIS L. KOGOD,

Defendant.

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

NOTICE OF ENTRY OF FINDINGS OF FACT, CONCLUSIONS OF LAW AND DECREE OF DIVORCE

TO: ALL PARTIES AND/OR THEIR ATTORNEYS

Please take notice that a Findings of Fact, Conclusions of Law and Decree of Divorce has been entered in the above-entitled matter, a copy of which is attached hereto. I hereby certify that on the above file stamped date, I caused a copy of this **Notice of Entry of Findings of Fact, Conclusions of Law and Decree of Divorce** to be:

☒ E-Served pursuant to NEFCR 9 on, or placed in the folder(s) located in the Clerk's Office of, the following attorneys:

Radford Smith, Esq.

Daniel Marks, Esq.

/s/ Kimberly Weiss
Kimberly Weiss
Judicial Executive Assistant
Department Q

RYCE C. DUCKWORTH
DISTRICT JUDGE
FAMILY DIVISION, DEPT. Q
LAS VEGAS, NEVADA 89101

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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,[1] and May 4,

[1]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,

Non-Trial Dispositions:
☐ Settled/Withdrawn:
☐ Other
☐ Dismissed - Want of Prosecution
☐ Without Judicial Conf/Hrg
☐ Involuntary (Statutory) Dismissal
☐ With Judicial Conf/Hrg
☐ Default Judgment
☐ By ADR
Trial Dispositions:
☐ Trial Started
☐ Disposed After Trial Start
☒ Judgment Reached by Trial

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DISTRICT JUDGE
FAMILY DIVISION, DEPT. Q
LAS VEGAS, NEVADA 89101

2016.[2] An additional hearing was held on July 13, 2016, on Gabrielle's Motion to Compel Discovery, for Sanctions, Attorney's Fees and Costs (Jun. 21, 2016). At the Court's direction, closing arguments were submitted in writing. This Court has reviewed and considered Defendant's Closing Brief (Aug. 1, 2016) (hereinafter referred to as "Dennis' Brief") and Plaintiff's Closing Brief (Aug. 1, 2016) (hereinafter referred to as "Gabrielle's Brief"). This Court's Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter referred to as "Decree") follow.

In evaluating the issues raised in the parties' pleadings, this Court had the opportunity to listen to and review the testimony of several witnesses and review extensive documentary evidence admitted into the record.[3] The witnesses included Dennis, Gabrielle, Jennifer A. Allen, CPA, CFE, Richard M. Teichner, CPA, ABV, CVA, MAFF, CFF, Cr.FA, FCPA, CGMA, CDFA, Joseph L. Leauanae, CPA, CITP, CFF, CFE, ABV, ASA, Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has

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2016 trial date.) Although both parties requested additional time, this Court found that the parties spent time during the trial in their respective examinations that was not helpful or that was superfluous to the essential facts needed to resolve the issues before the Court.

[2]The May 4, 2016 evidentiary proceedings focused on the testimony of each party's respective real estate expert appraisers who offered testimony regarding the property located at 9716 Oak Pass Road, Beverly Hills, California.

[3]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.

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read and considered the deposition transcripts of Eugene Cioffi (Exhibit SSSS), and Stephanie Cioffi (Exhibit TTTT), as well as excerpts of the deposition transcripts of Nadyane Khapsalis Kogod (Exhibit 125),[4] Patricia Murphy (Exhibit 126), Mitchell Kogod (Exhibit 127), Marsha Kogod (Exhibit 128), Sheldon Kogod (Exhibit 129), Dana Kogod (Exhibit 130), and Jennifer Crute Steiner (Exhibit 131).[5] During trial, this Court had the opportunity to observe issues pertaining to the credibility and demeanor of each witness who testified in Court.

The issues before this Court include: (1) the division of assets and debts; (2) alimony to be paid by Dennis to Gabrielle; and (3) attorney's fees.[6] The division of

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[4]Given her native tongue is Russian, Ms. Khapsalis Kogod was offered a Russian 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.

[5]The parties initially expressed their intention to read the deposition transcripts into the record. As the trier of fact, this Court is capable of reading deposition transcripts. (The reading of the deposition transcript by a third party would offer nothing to this Court with respect to the demeanor of the witness. This Court is able to perform the same reading.) Thus, this Court directed that those portions of the deposition transcripts upon which each party intended to rely be marked and introduced as exhibits. To preserve each party's right to object to specific deposition testimony, this Court established a protocol that allowed the parties to 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.

[6]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

assets and debts includes Gabrielle's request for an unequal division of assets based on Dennis' alleged waste and/or dissipation of community assets.

I. BACKGROUND FACTS[7]

A. DENNIS AND GABRIELLE: PRE-NEVADA — *relative "marital bliss"*

Gabrielle and Dennis met in New York in 1990.[8] Prior to the parties meeting, Dennis had graduated from the University of Florida in 1981 with a baccalaureate degree in business administration. In approximately 1987, Dennis began working for Pilling selling surgical instruments. By 1989, he had been promoted to a regional sales manager position. Meanwhile, Gabrielle had established a successful background in sales and clinical nursing prior to the parties' marriage. Gabrielle obtained a Masters of Public Health and is a registered nurse and legal nurse consultant. *See* Exhibit 1. Gabrielle attained these credentials prior to meeting Dennis.

At the time they met, Dennis had no appreciable property. Gabrielle interviewed with Dennis for a position with Pilling. She was hired as a salesperson at Pilling shortly thereafter and the parties became romantically involved. Prior to their marriage, Dennis was transferred by Pilling to Florida. Gabrielle agreed to move to

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pertaining to statutory claims for attorneys' fees. Nevertheless, although not ordered herein, this Court is persuaded that Gabrielle *should be* reimbursed the forensic accounting costs associated with her retention of Anthem Forensics for the work that Dennis had promised and was legally obligated to perform (as discussed throughout this Decree). NRS 18.005(5). *See Frazier v. Drake*, 131 Adv. Op. 64, 357 P.3d 365 (2015).

[7]The foregoing is a summary of the pertinent background facts based on the record before this Court.

[8]Although Dennis and Gabrielle both testified that they met in 1990, Gabrielle's Brief states that the parties met in 1989.

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Florida to join Dennis. Gabrielle and Dennis ultimately married on July 20, 1991 at the U.N. in New York City.

In November 1991, Gabrielle and Dennis moved from Florida to Pennsylvania as a result of Dennis' promotion to National Sales Director for Pilling. The parties purchased a home in Pennsylvania, with the down payment coming from Gabrielle's 401(k). While in Pennsylvania, Gabrielle obtained employment with Osteopathic as a nurse recruiter and then worked as a clinical nurse manager. Dennis then became Vice President of Sales (and later Vice President of Sales and Marketing) at Pilling. As a result of this promotion, the parties moved to North Carolina. Dennis received no specialized training as a result of this promotion. On "aggregate," Dennis continued to travel between two to three days per week as a result of his employment responsibilities.[9] Gabrielle's job changed again when the parties moved to North Carolina, where she started her career at Kaiser. She then interviewed and was accepted at the North Carolina Board of Nursing.

In approximately 1992, Teleflex acquired the assets of Pilling and then Teleflex acquired Weck from Bristol-Myers, Squibb. In late 1995 or early 1996, Dennis became Vice President of Corporate Accounts and International for Teleflex. At that time, he no longer focused on sales. In this position, Dennis' travel would take him to

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[9] *In general*, Dennis testified that he traveled an average of two to three days per week for the various companies he worked for during the marriage. As discussed below, however, his 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.

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international locations which would require him to be gone a week to two weeks at a time. Once again, Dennis did not receive any specialized type of training for this position. The parties contemplated purchasing a home in New Hampshire and they even paid a deposit on a home. However, Dennis received an opportunity to pursue a more lucrative position with Gambro. Therefore, in July 2000, the parties jointly chose to follow Dennis' career opportunity with Gambro.

Gambro was a Swedish company, with its U.S. presence on the medical "service" side (unlike the medical "product" side with Teleflex) located in Lakewood, Colorado. Gambro's regional office was located in Elisa Viejo, California. The parties moved to California, where they purchased a home in Coto de Caza in Rancho Santa Margarita (and later purchased a second home in Coto de Caza). Dennis was hired at Gambro as President of the West Division, which was a newly created position. Dennis' training consisted of a week-long training at the company offices.

The parties' marital relationship during this period of time (i.e., between the time of marriage and their relocation to California) appeared to be relatively harmonious. Notwithstanding the amount of travel Dennis' career pursuits required, the parties routinely and regularly enjoyed holidays and special occasions together. Indeed, throughout the marriage, it was not uncommon or unusual for Dennis to be away from the marital home due to business travel. Such travel was commonplace and routine. In addition to holidays and special occasions, the parties seemed to enjoy the time they spent together. There is nothing in the record to suggest that their marital relationship suffered in any significant respect until after their move to California.

B. DENNIS AND GABRIELLE: NEVADA — *the irretrievable breakdown of their marriage*

The 2003-04 time-frame marked several significant events in Gabrielle and Dennis' marriage, including: (1) advancements in Dennis' career (and a concomitant dramatic ascent in earnings and marital wealth); (2) the purchase of the parties' Lake Las Vegas home (and Gabrielle's permanent relocation thereto); and (3) the beginning of Dennis' relationship with Nadyane Khapsalis Kogod (also known as Nadine Kievsky, Nadya Khapsalis, Nadezhda Khapsalis and Nadya Khapsalis Kievsky) (hereinafter referred to as "Nadya").[10]

(1) Dennis and DaVita

In 2004, Dennis' position at Gambro changed from Division President to the Co-Chief Operating Officer. More travel was required in this position than the division manager position. Dennis' travel typically entailed approximately three days per week (between January 2004 and October 2005). In November 2004, DaVita announced its acquisition of Gambro. Although Dennis entertained other employment opportunities after the acquisition was announced, he remained with DaVita. In this regard, DaVita was intent on having one of the senior team members (i.e., Dennis) stay with the company. Thus, in October 2005, Dennis began working for DaVita, overseeing the western operating group or region (as well as some additional

[10]Nadya's name on her birth certificate is Nadezhda Khapsalis, and her name on her 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.

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responsibilities). Although his duties were similar to his position with Gambro, it was on a larger scale due to the size of the company. Nevertheless, his travel requirements remained similar.

Effective January 1, 2009, Dennis was promoted to Chief Operating Officer at DaVita, which he called a "job of a lifetime."[11] *See* Exhibits 92–98. His duties changed from overseeing the western division of the company to overseeing management of all divisions. Dennis' travel increased as a result of this promotion, including more international travel. (Although international travel had also been a part of his prior employment experience, in late 2010 Dennis began traveling more internationally. Again, Dennis' business travel and the associated physical separation of the parties on a temporary basis was customary throughout the marriage.) Dennis did not receive any specific training as a result of this promotion. Effective January 1, 2015, Dennis became President of Health Care Partners and the CEO of the international division of DaVita (Exhibit 98), which required even greater international travel.

Although the parties' relocations throughout their marriage followed Dennis' career pursuits, the record confirms that both parties were in agreement with each relocation. Specifically, the parties mutually understood and agreed that it was financially advantageous to follow Dennis' career trajectory. Further, the parties believed that, with Gabrielle's background and training in the nursing field, she could

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[11]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.

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obtain employment wherever Dennis' career took them. Moreover, notwithstanding the differences in their formal educational backgrounds, Dennis' career path provided the parties with greater financial prosperity to an extraordinary degree.

During the trial, Dennis testified in detail about his promotions and training at the companies for which he worked. Most of the training appeared to be internal training within each company or "on-the-job" training. Other than short training (including week-long) seminars, Dennis did not receive any formal education or career training during the parties' marriage. Nevertheless, throughout the marriage, Dennis obtained relatively broad-based experience in medical sales and marketing. Further, he acknowledged that his employment experience played a key role in "getting me to DaVita." His ability to remain with DaVita was something he "earned" through hard work and "getting results." The resulting increase in income and wealth associated with Dennis' employment with DaVita was dramatic as reflected in the parties' income tax returns and Dennis' compensation summaries discussed later in this Decree.

(2) The Move to Nevada – *the beginning and the end*[12]

In 2003, the parties purchased their home at 28 Via Mira Monte, Lake Las Vegas, Nevada (hereinafter referred to as the "Lake Las Vegas" home or residence). Dennis suggested to Gabrielle that they move to Las Vegas, and he originally

[12]In a March 26, 2011 email, Dennis lamented to Gabrielle: "The house represents sad 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.

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researched and found the home.[13] Nevertheless, the move to Las Vegas appeared to be a mutually agreed-upon decision. After arriving in Las Vegas in December 2003, Gabrielle began working for Sunrise Medical before moving to Dignity Health (formerly known as Catholic Healthcare West) shortly thereafter. She has remained at Dignity Health working as a certified legal nurse consultant. Exhibit OOO.

According to Dennis, the parties' relationship already had started to deteriorate in 2002, while they lived together in California. After Gabrielle relocated to Las Vegas, Nevada, the parties shared no intimacy. Gabrielle acknowledged that the parties shared no sexual intimacy after 2004. The lack of intimacy, however, did not change how Gabrielle felt about Dennis. Dennis continued to travel to Las Vegas (even after the start of his relationship with Nadya). Further, he continued to stay at the parties' Lake Las Vegas residence until June 2010. Dennis initially would spend weekend time in Las Vegas in what appeared to be varying degrees of frequency and regularity.[14] Until 2010, it was customary for the parties to speak with each other daily (and

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[13]Whether Dennis intended to move to Nevada or actually did reside in Nevada is debatable. The move to Las Vegas appears to coincide generally with the establishment of Dennis' relationship with Nadya (although Dennis maintains that his relationship with Nadya began in November 2004, nearly a year after the purchase of the Lake Las Vegas residence). Gabrielle was at least led to believe that Nevada would be the place of the parties' marital domicile. During the first year after the purchase of the Lake Las Vegas residence, Dennis testified that he spent most weekends and a couple of days per week in Las Vegas. Further, 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.

[14]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).

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oftentimes multiple times each day). Nevertheless, Dennis maintained that the relationship was emotionally and physically distant, devoid of any intimacy, and broken. Between 2004 and 2010, the time spent together during holidays and special occasions became less regular and more infrequent. Yet, Dennis continued to tell Gabrielle that he loved her until approximately August 2013. Dennis explained that he still did (and does) love Gabrielle, but that he did not want to be married to her.

In March 2010, Dennis initiated divorce proceedings with the filing of a Complaint for Divorce (Mar. 10, 2010) in Case No. D-10-426578-D. Gabrielle testified that Dennis told her that he found his attorney's name (James J. Jimmerson, Esq.) in a telephone book. Dennis testified that he did not pursue a divorce at that time because he was afraid Gabrielle would "go to DaVita" (suggesting that she would compromise his employment).[15] In July 2010, Gabrielle received a notice from the Court about the pending divorce action initiated by Dennis.[16] Dennis testified that, when Gabrielle received this notice, she was incredibly emotional. Nevertheless, Dennis admitted that Gabrielle never made a threat regarding his employment and that

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[15]Notwithstanding the concerns expressed by Dennis about Gabrielle compromising his employment, his messages to her during this time included sensitive information about DaVita, including discussions about whether Dennis would stay with DaVita and information about 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.

[16]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.

she never "used those words." Expressing feelings of remorse, Dennis declared to Gabrielle by text message:

> I don't know what to say. There are no words to undo what I did. I think I need to take a few days and think long and hard about what I did and what am I [sic] doing because I honestly don't know. . . . I wish I could take this all back, I can't so rather th[a]n complicate things more I need some thinking time. . . . I never meant for this to happen. Never. I have been running from things so long and not dealing with them. I should have come to you to see what you thought about our marriage. Running to a lawyer was stupid. I have no idea what I was thinking about. All I remember was a sick feeling in my stomach after the visit knowing I had betrayed you. I asked for the process to just stop but it fell through the cracks. . . I owe you some answers and I think a little time away from home from work will force me to sit and think long enough and figure out what the hell I'm doing. . . I'm sorry and I do an[d] always will love you Gabrielle. As much as I am capable of loving another person I love you that much and my heart broke over what I did to you. . . I wish this day never happened. It has to be one of the wors[t] days of your life and you do not deserve that at all. You deserve a better life th[a]n I have given you the past 5 years. I won't ask for your forgiveness.

Exhibit 25.

Dennis assured Gabrielle that the divorce action would be dismissed. Although it does not appear that Dennis took any action himself to seek the dismissal of the Complaint for Divorce (Mar. 10, 2010), the Court *sua sponte* dismissed the case by way of Order of Dismissal Without Prejudice (Feb. 18, 2011). Dennis reflected on his lack 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,

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Dennis told Gabrielle that he had questions about his sexual orientation.[17] Dennis' strategy was to persuade Gabrielle to recognize on her own that their relationship was over, even to the point of engaging in marriage counseling under the false pretense of working on their relationship. Specifically, Dennis testified that:

> I actually used that [counseling] as a way of getting Gabrielle to come to the conclusion on her own that we had a marriage that was broken. I was having a hard time saying the words to her that I wanted a divorce. And I was hoping that through counseling and not returning to the marital 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.

February 24, 2016 Video: 14:33.

Dennis summarized that he pursued counseling for three primary purposes: (1) he believed that counseling would be beneficial for Gabrielle; (2) he desired to have a trained professional help Gabrielle understand that the marriage was irreconcilable, and thus to encourage Gabrielle to make the decision to pursue a divorce;[18] and (3) he wanted to avoid any "scandals" arising at work. Dennis admitted that he deceived Gabrielle for years. Gabrielle at times expressed happiness to see progress in their counseling, unaware that the counseling was a complete rouse. Dennis made promises

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[17]Dennis also fabricated a story about being admitted into a residential treatment center. 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.

[18]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.

in email communications to return home. Exhibit 19: BS 12529, 12534. At one point, he told her: "I'm not stalling hoping I force you into asking for a divorce. I'm certain of that." At trial, however, he admitted the contrary – that he indeed desired to convince her to pursue a divorce all along.

There were occasions when Gabrielle also made statements in emails to Dennis that suggest that she also perceived that the marriage was failing, such as: "you're living a separate life," and "I don't know who you are." Exhibit 23: BS12151; 12174. Indeed, there were several examples of terse email and text exchanges between the parties dating back to 2010, many of which emanated from Gabrielle.[19] *See e.g.*, Exhibit 18.

In summary, it appears uncontroverted that, after 2010, the parties did not share any holidays or special occasions together. Further, after filing the prior Complaint for Divorce (Mar. 10, 2010), Dennis did not physically do anything to get back together

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[19]That Gabrielle felt and expressed frustration and hopelessness about their relationship is exemplified by 2011 communications when she declared:

> Are you trying to get me to the point where I throw my hands up and walk away? Only you know that for sure – I can only tell you how it feels. But as I've said before, I think we're worth more than that – I'm worth more than that.
>
> * * * *
>
> [I]t's hard for me to imagine you can be such a high power decision maker, and 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. 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).

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with Gabrielle and their relationship was devoid of any physical intimacy. Moreover, communications were almost exclusively limited to email and text messages after that time. The record demonstrates that Dennis perceived that the relationship was broken much earlier than 2010. However, Gabrielle did not share that same perception. Up until that time, the parties continued to share time together and affectionately communicated with each other on a regular and routine basis. Nevertheless, the record supports a finding that the irretrievable breakdown of the parties' marriage began with Dennis' affair with Nadya in 2004 and continued through the initiation and pendency of these proceedings. Indeed, the maintenance of a secret affair in this case is fundamentally irreconcilable with a harmonious marital relationship.

Dennis offered that there was no financial benefit overall to him to remain married. Following the purchase of the Lake Las Vegas residence in 2003, their relationship became more geographically and emotionally distant. At that time, Dennis estimated the parties' net worth to be $750,000. In 2010, he estimated that their net worth had increased to $4,000,000.[20] At the time of the divorce in 2016, the parties' net worth appears to exceed $40,000,000. Dennis referred to this delay as the cost of his inability to have a "tough conversation" with Gabrielle about divorce. Although the

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[20]Considering the stock options he had received at DaVita, the parties' net worth in 2010 appears to be more than $4,000,000. In fact, in a November 23, 2010 email, Dennis 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.

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timing of their incompatibility may be in dispute, it is uncontroverted at this time that the parties are incompatible in marriage and there is no possibility of reconciliation.

(3) Nadya — *Honest Deceit*

During trial, Dennis appeared to candidly discuss his relationship with Nadya, which, in and of itself, is seemingly oxymoronic. Dennis testified that he met Nadya in November 2004. Nadya did not own any assets of material value at the time that they met.[21] By way of a green card, she worked as a hostess at a restaurant. Since at least June 2005, however, Nadya earned no income and did not contribute financially to her personal expenses. Instead, Dennis paid for her food, clothing (shopping at various stores), cars (the first car being a Porsche[22] according to Nadya), a maid, spa services, a nanny (who was paid approximately $400 per week), all household and maintenance expenses, and additional spending money (generally $400 in cash each week and an additional $700 to $800 by check each week). Dennis also paid for Nadya to take college classes (paying approximately $7,000), for an investment in Moe LLC ("he would trying to help me to get in the business with those people, and it didn't work"), payment of Nadya's dental and medical expenses (including cosmetic

[21]Nadya recalled in her deposition that she had money in savings of approximately $20,000. Deposition 71:5. However, she added that at least a portion of this money was sent to her mother. Deposition 76:13.

[22]According to Nadya, her vehicles included a 2015 Bentley GTC, BMW X5, GL Mercedes SUV, and a Cadillac SRX. Although Dennis testified that he routinely owned 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.

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surgery), money sent to Nadya's family in the Ukraine, and all travel expenses.[23] Initially, Nadya used a credit card in Dennis' name to pay her expenses. Dennis later gave Nadya her own credit and debit cards to use for her expenses.[24] When Nadya and Dennis were together, however, Dennis would pay all expenses on his cards. In short, Nadya relied *entirely* on Dennis for her *entire* support.[25] According to Nadya, Dennis promised to take care of her for the rest of her life.[26] Deposition: 145:15–22.

At the beginning of his relationship with Nadya, Dennis testified that he did not disclose to Nadya that he was married. In fact, Dennis and Nadya traveled to Cancun, Mexico, where they participated in a "civil ceremony" on June 3, 2005 on the beach

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[23]Nadya enjoyed trips to Las Vegas, San Francisco, New York, Arizona, Paris, Amsterdam, Spain, Portugal, Laguna Beach, Palm Springs, Newport Beach and San Diego. In addition to paying all travel expenses, Dennis would give Nadya "like $1,000 for shopping." Deposition: 167:5.

[24]With the exception of one occasion when Nadya gave her credit card to the nanny to purchase groceries, Nadya testified that all charges on her credit card were her charges. Deposition: 130:3–15.

[25]Nadya testified that she stopped filing income tax returns "when Dennis start completely take care of me, so I stopped because he was taking care of us." Deposition: 33:7–9.

[26]As Dennis' income began to skyrocket, he opened an investment account at UBS. 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 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.

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that at least appeared to have marriage overtones.[27] Although he could not recall when, Dennis maintained that at some point in time he told Nadya that he was married. Nadya testified that Dennis "confessed" to her that he was married to Gabrielle approximately "a month after we [Dennis and Nadya] get married." Deposition: 14:20–15:18.

In approximately June 2005, Dennis moved Nadya into the 1809 Overland Avenue condominium that he owned. In so doing, he acknowledged that he misrepresented to Gabrielle that a colleague at DaVita owned the property, and that he was living with the son of the property owner. During his testimony, Dennis apologized for his deceit.[28] He concealed his relationship out of concern that someone at DaVita would find out about it. Notwithstanding these alleged concerns, Dennis continued to have his assistant at DaVita (Pat Murphy), book travel for Nadya and Dennis. In June 2013, Dennis purchased the residence and real property located at 9716 Oak Pass Road, Beverly Hills, California (hereinafter referred to as the "Oak Pass property") for Nadya and his children.

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[27]Dennis was adamant that the ceremony was not a "legal" marriage because he and Nadya had not procured an appropriate license or submitted to the procedures required for a 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."

[28]Dennis similarly started a narrative with Gabrielle about his subsequent purchase of 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.

Unbeknownst to Gabrielle at the time, Dennis fathered twin daughters (Denise and Nika) with Nadya. His twin daughters were born on December 28, 2007.[29] The conception and resulting birth of Dennis' children was no accident. Dennis and Nadya were intent on having children even to the point of pursuing *in vitro* fertilization. The cost of *in vitro* fertilization was $13,000 per procedure. Dennis initially testified that he could not recall how many procedures he and Nadya pursued, but he later testified that he believed it was two occasions. Dennis was present for the birth of his and Nadya's twin daughters, after which he traveled to Brooklyn, New York, to celebrate the holidays with Gabrielle. Dennis concealed the birth of his children from both Gabrielle and his co-workers at DaVita. In fact, because his co-workers knew that he and Gabrielle did not have minor children together, Dennis told his co-workers that his twin daughters were actually grandchildren that he had adopted.

Dennis also paid for himself and Nadya to participate in counseling to work on issues in their relationship. They separated in approximately January or February 2015. Nadya and his children continue to reside in the Oak Pass property. Nadya attributed their separation to Dennis' affair with another woman, Jennifer Crute

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[29]The parties dispute when Gabrielle had actual knowledge of the existence of Dennis' twin daughters. As discussed later in this Decree, Gabrielle claimed that she learned of Dennis' children at the Case Management Conference on February 3, 2015. Dennis offered that Gabrielle knew (or at least should have known) in 2014. In support of his claim, Dennis cited a September 2014 email from Gabrielle's former counsel referencing a 2013 DaVita awards 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.

Steiner ("Jennifer"). "I was trying to save family and try to accept that fact, but sorry I didn't grab more money, and so I didn't to go through what Gabriella was going through." Deposition: 57: 5–8. Ironically, Nadya personally met Jennifer when Nadya showed up at a counselor's office where Dennis was engaged in counseling with Jennifer to work on their (Dennis and Jennifer's) relationship.

(4) Jennifer – *the other "other" woman*

During his extra-marital relationship with Nadya, Dennis started an extra-marital relationship with Jennifer. Dennis first met Jennifer when she interviewed with him for a position at DaVita. Their intimate relationship did not begin, however, until September 19, 2014, after Jennifer had left DaVita. As with his alleged concerns regarding any revelation of his relationship with Nadya, Dennis alleged that he worried about the exposure of his relationship with Jennifer in regards to how it might impact his employment. Dennis also testified that Jennifer was concerned about her husband and her children learning of her relationship with Dennis.

Dennis sought to prevent, or at least limit, Jennifer's exposure to a deposition in this matter. He filed his 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 (Jun. 11, 2015). Therein, Dennis represented to the Court that Jennifer threatened to "report her relationship with Dennis to his superiors and seek to have him terminated . . . if she is subpoenaed for deposition." Affidavit of James J. Jimmerson, Esq., ¶ 15. Further, Dennis submitted that "the potential deposition testimony of Jennifer could result in loss of her employment" and "Jennifer's

emotional response during her deposition could present a harm [to] Dennis." *Id.*, ¶ 16.

Finally, Dennis alleged that:

> If Jennifer's family, including her husband, were to become aware of this relationship, by way of the service of the Notice of Deposition and Subpoena upon Jennifer, it would have a disastrous effect on her marriage and her minor children. . . . That service of the same could have a catastrophic effect on Dennis' gainful employment, which has provided not only Dennis, but also Gabrielle, with the above-average lifestyle to which they have become accustomed. . . . [S]ervice of the Notice of 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.

Id. ¶¶ 18 – 20. Notwithstanding Dennis' representations[30] to the contrary (in an effort to prevent the deposition from taking place), Jennifer denied ever telling Dennis that a deposition would compromise her employment. Further, Jennifer denied that she expressed any concerns about her husband learning of their relationship. Finally, Jennifer denied that she threatened Dennis' employment with DaVita over the prospect of her deposition being taken. Instead, Jennifer simply expressed to Dennis that she was not interested in having her deposition taken. Thus, Dennis went to work to create a narrative to prevent Jennifer's deposition.[31] Ultimately, Dennis' request to prevent or to limit the deposition was denied, but a protocol was arranged to minimize

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[30]Dennis did not personally sign an Affidavit in support of his 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 (Jun. 11, 2015). Instead, the Motion was supported by an Affidavit signed by counsel on his behalf.

[31]Although her testimony was in deposition form, Jennifer's testimony appeared to be 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.

Jennifer's exposure to any potential embarrassment (which did not appear to be a concern to Jennifer at any level).

Jennifer and Dennis frequently traveled together and, although Dennis did not gift her any money, he paid for the expenses associated with their trips. Their travel included trips on the DaVita jet, a luxury Gabrielle never enjoyed. Jennifer also testified about her understanding that Dennis had a ring made for her (intended as an engagement ring), but that he had not given it to her. Finally, Dennis also paid for Jennifer's legal fees associated with her deposition.

(5) Summary of the Irretrievable Breakdown

Overall, it appears that, beginning in 2003, with Gabrielle tucked away at a relatively safe distance in Nevada, Dennis orchestrated a calculated plan to deceive and emotionally manipulate Gabrielle. As previously noted, it appears that the parties' marriage went through an irretrievable or irreconcilable breakdown beginning in 2004 with the initiation of his secret affair with Nadya. Although Gabrielle may have sincerely believed that their relationship was not broken, Dennis' actions support a finding that their marriage was undergoing an irretrievable breakdown with the maintenance of his affair. As noted previously, Dennis' expenditure of community funds on a girlfriend and children of his affair were irreconcilable with the maintenance of the marital relationship.

II. PROCEDURAL HISTORY

On December 13, 2013, Gabrielle filed her Complaint for Divorce. Nearly one year later, Dennis filed his Answer to Complaint for Divorce and Counterclaim (Nov.

24, 2014), which was followed by Plaintiff's Reply to Counterclaim for Divorce (Dec. 5, 2014). After receiving this case by way of Notice of Department Reassignment (Dec. 19, 2014),[32] this Court issued its Order Setting NRCP 16.2 Case Management Conference (Jan. 2, 2015). The Case Management Conference was scheduled for February 3, 2015, which was the first hearing held in this matter. Including the Case Management Conference, nine hearings were held before this Court *prior* to the commencement of trial.[33] Including the July 13, 2016 hearing, six additional hearings (comprised primarily of evidentiary hearings) have been held.

The hearings leading up to trial are summarized as follows:

(1) Case Management Conference on February 3, 2015:

At the initial Case Management Conference, Dennis[34] offered the following with respect to his approach to the case:

> Dennis fathered two children, twins, during this marriage with another woman and had maintained essentially a separate life that had not been disclosed to Mrs. Kogod until approximately May of last year, give or take. She may have known before, but I'm saying in terms of what we

---

[32]At the time this matter was filed in 2013, the case was originally assigned to Department C of the Eighth Judicial District Court. The matter was reassigned to Department G by way of a peremptory challenge. A second peremptory challenge led to the assignment of 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.

[33]Hearings ***before this Court*** were held on the following dates: February 3, 2015, March 17, 2015, May 4, 2015, June 1, 2015, July 21, 2015, September 8, 2015, October 14, 2015, November 18, 2015, and February 17, 2016. Additional hearings were held before the Discovery Commissioner.

[34]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).

> understand she knew. There is, therefore, going to be a claim for waste as an issue. . . . ***We're going to take that issue away from her by providing an accounting, an estimate and an offer that will be more than the dollars spent, so that one-half of which will be awarded to Mrs. Kogod to at least 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.[35]

February 3, 2015 Video: 11:05 (emphasis added).

Although Gabrielle acknowledged that she suspected the existence of another family, she responded:

> Mrs. Kogod didn't know about the fathering of two children until about 30 seconds ago. . . .Though she suspected it because there were statements about it and there were things online about it, but that's when she found out or it was confirmed to her. Mr. Kogod never did that.

Id. at 11:09.

Both parties requested that this Court hold monthly status hearings on the case to keep the matter on track. This Court noted that it did not need to "wade" into the issue of when Gabrielle actually learned about Dennis' children. Although Dennis' expenditures on his separate family are an issue from an economic standpoint, this Court did not want the alleged shock of this information to interfere with the ability of the parties to evaluate the "numbers" associated with the division of assets and the issue of alimony.

. . .

. . .

[35]Dennis' proclamation that he was "going to take that issue away from her by providing 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.

(2) Continued Case Management Conference on March 17, 2015

Dennis reiterated that, on the issue of any community waste, he was in the "process of providing a detailed schedule of that and then we're going to make an offer to resolve that and take that issue off the table." March 17, 2015 Video: 11:34.

> Dennis Kogod is certainly, while errant in his behavior, also decent enough to say that ***I'm pleased to make the appropriate recompense to at least financially assuage the insult that he has caused his wife for which he is apologetic and remorseful***.

Id. at 11:47 (emphasis added).

(3) Continued Case Management Conference on May 4, 2015

This Court reviewed the parties' complex litigation plans. Once again, both parties requested periodic hearings to monitor the progress of the case. Trial dates were scheduled, but Gabrielle requested that the trial be continued. This Court invited the involvement of experts at the periodic status hearings for the Court to gain an appreciation of where the parties were at and what issues remained outstanding. This Court noted:

> A lot of this boils down to calculations and numbers. There may be perhaps some disagreements and I have to make the call in terms of a legal and factual determination as to whether or not something is construed as waste . . . To touch on that issue a bit, I know there was some discussion, you know, how you could construe money being spent on children as waste. Sounds like a misnomer. The bottom line for me 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.

May 4, 2015 Video: 9:25.

. . .

Gabrielle identified a forensic accounting expert. Despite Dennis' assurances that he was going to take the lead on determining the amount of monies diverted from the marital community, Dennis had not yet designated an accounting expert. Dennis indicated that he was not certain that an expert would be necessary.

This Court again noted its desire to diffuse the emotion of the case and reiterated that the case becomes essentially a "numbers game." It was clear to the Court that a forensic accounting would be beneficial to the Court. Although the existing law removed consideration of the "merits" of the parties, this Court did have the statutory authority to analyze and consider the money that was diverted from the marital community as part of the division of assets pursuant to NRS 125.150.

(4) Status Hearing on June 1, 2015

Dennis notified the Court that he was selling his yacht for $1,050,000, less the commission. He also stated that he was buying a condominium in California for $3,000,000. He also informed the Court that he was selling the Oak Pass property. This Court again reiterated that money spent on children that were born of his secret affair would be considered waste. At the same time, this Court noted that it did not intend to scrutinize "lifestyle" issues (i.e., comparing the parties' spending practices) and that the Court was not inclined to micro-manage the spending of the parties. This Court offered:

> I just want to be clear that . . . the time we spend at trial should really be confined to any disputes regarding those specific items that the parties do not [agree] constitutes [sic] dissipation or waste or spending money on this other relationship and these other children.

* * * *

> What I envision seeing is ultimately a . . . there are probably going to be certain items that are stipulated to. Mr. Kogod through Mr. Jimmerson has already represented that. That there's going to be an amount that is essentially paid to the Plaintiff to reimburse for amounts spent on children not of this marriage and on the girlfriend.
>
> * * * *
>
> The case law suggests that in doing so you look at when the marriage became irretrievably broken. This is a unique situation where the Plaintiff indicated some degree of surprise in learning about the relationship and even the existence of two children.

June 1, 2015 Video: 11:29, 11:37, and 11:40.

Despite claiming that Gabrielle was on a "fishing expedition," Dennis still had not retained a forensic accounting expert. Although Dennis had not retained an expert, this Court noted that it anticipated he would do so. This Court also anticipated seeing a "narrowed-down list" of expenditures in dispute. For the first time, this Court referenced the ability of either party to make an offer to allow entry of decree of divorce pursuant to NRS 125.141.

Dennis argued that there should be limits to the forensic accounting investigative excursion. In response, *and with the understanding and expectation that Dennis would pursue an accounting as he had promised*, this Court stated:

> I would not put that burden on the Defendant to answer that type of an interrogatory. That's not what I'm anticipating though. I expect, like I said, a refined list of . . and I don't even see it being, you know, "What did you spend this $150 or 500," that's not what we're getting into.

June 1, 2015 Video: 11:53.

. . .

Gabrielle offered:

> There might be a category of expenses if there's anything like that, but I even doubt that. Usually what we do in these cases, and again this is something that we've done many times, is we set an amount that's significant based on the financial resources of the parties. That's the type of list you're going to get.

Id.

In an effort to avoid spending time on every "nickel and dime" of the parties, but still under the impression that Dennis would do what he had originally promised (and was legally obligated) to do, this Court discussed the establishment of a "baseline" amount for forensic accounting purposes. In discussing such a "baseline" of expenditures, Gabrielle suggested that it was $5,000, but clarified that there might be a "series of expenditures that are less than that" that Gabrielle was "developing." *Id.* at 11:54. Contrary to Dennis' claim, this Court did not indicate "that it was only concerned with expenditures in excess of $5,000.00 per transaction." (Dennis' Brief 14) Nevertheless, this Court did express concern about scrutinizing every "nickel and dime." Further, these discussions were premised on the understanding that Dennis would be providing a thorough accounting as he had promised to do. This Court also drew a distinction between expenditures on Dennis' girlfriend(s) and children versus Dennis' family members. To this end, this Court directed that the analysis of expenditures should be separated by category between his girlfriend(s) and children and other family members.

. . .

. . .

(5) Status Hearing on July 21, 2015

Dennis argued that this Court should not lose sight of the overall size of the marital estate. Dennis pointed out that he believed that the amount of money spent on his girlfriend and children was a relatively small amount in comparison to the total value of the marital estate. Dennis still had not designated a forensic accounting expert. This Court again reiterated its philosophical distinction between expenditures on Dennis' girlfriend(s) as opposed to expenditures on other family members. Again encouraging the parties to utilize the ability to make an offer to allow entry of decree, this Court stated:

> I think something for both sides to consider at some point . . . understanding the scope of the community estate that we're dealing with . . . it may behoove both sides to start making offers to allow entry of decree, offers of judgment if you will. . . . I would expect with the counsel that are representing both clients that you're going to be making those offers.

July 21, 2015 Video: 11:35.

(6) Status Hearing on September 9, 2015

The parties stated that they had reached a stipulated settlement on the sale of the yacht. This Court also learned that Nadya might be pursuing support from Dennis in a legal action initiated in California. This Court once again inquired about whether there had been any offers to allow entry of decree. Neither party had made such an offer. This Court noted that it looked forward to "getting numbers" and to the parties exchanging the offers that this Court had now repeatedly encouraged.

. . .

(7) Status Hearing on October 14, 2015, and hearing on Dennis' 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 Curte Steiner and for Attorney's Fees and Costs (Sep. 14, 2015)

At the parties' request, this Court rescheduled the trial from December 2015 to February 2016. Again, this Court inquired about whether any offers to allow entry of decree had been exchanged. Dennis responded that he was not yet in a position to make such an offer. This Court expressed that it behooved Dennis to make such an offer, noting that Dennis was in the best possible position to know what that number should be. The following exchange then took place:

> The Court: In a case that is now two years old almost, I go back to what I said earlier: Mr. Kogod's a businessman, very successful and that's why I think at some point he's gotta be the one to make an offer to the Plaintiff.
>
> Mr. Marks: Okay, that's fine, it would be very unusual in civil normal practice, but I'll tell him.
>
> The Court: No, all I'm saying, no, the statutes are very clear. The statutes allow either party, and I would expect at the time of trial that ***both parties*** are going to come in with offers to allow entry of decree based on all of the information you've gathered because that's going to be your vehicle on both sides to ask me to award attorney's fees on your side.

September 9, 2015 Video: 11:47 (emphasis added).

(8) Hearing on November 18, 2015 on Plaintiff's Motion for Leave to File Amended Complaint (Oct. 13, 2015)

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

months prior to the commencement of trial). Gabrielle's Motion for Leave to File Amended Complaint (Oct. 13, 2015) was filed well beyond the May 5, 2015 deadline originally imposed by this Court's Case and Trial Management Order (Mar. 17, 2015). *See Nutton v. Sunset Station*, Inc., 131 Nev. Adv. Op. 34, 357 P.3d 966 (2015). If such an amendment had been allowed, either party would have been entitled to impanel a jury. Such relief would have increased the potential likelihood of yet another continuance of the trial (in a case that was nearly two years old). Further, this Court found that Gabrielle's claims for relief were adequately protected by existing statutes.

(9) Hearing on February 17, 2016 on Gabrielle'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; Plaintiff's Motion for Sanctions, Attorney's Fees and Costs (Jan. 19, 2016) (hereinafter referred to as Gabrielle's "Contempt Motion")

Approximately one week prior to the commencement of trial, a hearing was held on Gabrielle's Contempt Motion. Dennis argued that Gabrielle's Contempt Motion failed to include a sufficient affidavit pursuant to *Awad v. Wright*, 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Dennis also argued that, notwithstanding Gabrielle's complaints about Dennis' spending, the marital estate continued to grow. This Court found that the provisions of the Joint Preliminary Injunction would be treated and enforced as a court order. EDCR 5.85(b). Gabrielle's Contempt Motion does indeed fail to include a sufficient affidavit from Gabrielle pursuant to *Awad*. Nevertheless, the remedy for this Court with regard to the issue of

contempt is to allocate to Dennis those expenditures that Gabrielle has identified as part of the division of assets and to impose sanctions pursuant to EDCR 7.60. The analysis of such sanctions is discussed later in this Decree.

One final time, this Court asked whether either party had made an offer to allow entry of decree pursuant to NRS 125.141. Each party again answered the Court's inquiry in the negative. After nine hearings, this Court was: (1) left to wonder whether the prior status hearings that the Court assented to setting had served any materially valuable purpose; and (2) exasperated that, notwithstanding this Court's repeated efforts to promote a resolution and to encourage the parties to rely on statutory provisions for the purpose of recovering attorney's fees, this Court's efforts were essentially ignored by both parties. Each party's failure to heed this Court's directive to make an offer pursuant to NRS 125.141 makes it highly unlikely that this Court will find or conclude in post-adjudicatory proceedings that either party is a "prevailing party" under the terms of this Decree.

III. DIVISION OF ASSETS AND DEBTS

(A) NEVADA LAW RE: COMMUNITY PROPERTY

NRS 123.220 provides that:

> All property, other than that stated in NRS 123.130,[36] acquired after marriage by either husband or wife, or both, is community property unless otherwise provided by:

[36]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."

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1. An agreement in writing between the spouses.
2. A decree of separate maintenance issued by a court of competent jurisdiction.
3. NRS 123.190.
4. A decree issued or agreement in writing entered pursuant to NRS 123.259.

NRS 123.225 adds, in pertinent part, that "[t]he respective interests of the husband and wife in community property during continuance of the marriage relation are present, existing and equal interests, subject to the provisions of NRS 123.230." Consistent with these statutory provisions, the Nevada Supreme Court has declared that "the statutes clearly mandate that all property acquired by the parties until the formal dissolution of the marriage is community property." *Forrest v. Forrest*, 99 Nev. 602, 607, 668 P.2d 275, 279 (1983). Thus, the physical separation of the parties does not terminate the marital community for purposes of property acquisition.

Further, NRS 123.230 provides, in pertinent part, as follows:

> 2. Neither spouse may make a gift of community property without the express or implied consent of the other.
>
> 3. Neither spouse may sell, convey or encumber the community real property unless both join in the execution of the deed or other instrument by which the real property is sold, conveyed or encumbered, and the deed or other instrument must be acknowledged by both.
>
> 4. Neither spouse may purchase or contract to purchase community real property unless both join in the transaction of purchase or in the execution of the contract to purchase.
>
> 5. Neither spouse may create a security interest, other than a 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.

Finally, with respect to the division of community property, NRS 125.150(1)(b), provides that, in granting a divorce, the court:

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

(B) CIOFFI-KOGOD MARITAL BALANCE SHEET

Attached hereto as Exhibit 1 is this Court's Marital Balance Sheet setting forth this Court's findings regarding the value of assets and debts listed therein. The Marital Balance Sheet also sets forth this Court's division of assets and debts pursuant to NRS 125.150. For purposes of valuation and division, this Court used February 26, 2016 (the final regular trial date) to define the end of the marital community, which was the date on which the Court orally pronounced the parties divorced.[37] With respect to the value of assets and debts and the division thereof, this Court makes the following additional findings and conclusions:

(1) The only assets to which the parties did not either stipulate to the value or where there is a material difference in value in their Closing Briefs are the following:

(a) Radiology Partners investment (Gabrielle's value: $655,000; Dennis' value: $150,000);

(b) The Oak Pass property (Gabrielle's value: $6,400,000; Dennis' value: $5,780,000);

. . .

[37]Statements with updated account values were admitted into the record at the July 13, 2016 hearing.

(c) 2015 Ferrari automobile (Gabrielle's value of $376,861.18; Dennis' value: $180,000);

(d) 2015 Bentley automobile (Gabrielle's value: $255,000; Dennis' value: $180,000); and

(e) 2015 Bentley automobile (Gabrielle's value: $205,000; Dennis' value: $135,000).

(2) Each party's respective marital balance sheet identifies account values for various investment and retirement accounts. This Court notes that there are differences in the values of several UBS investment accounts. These differences, however, appear to be a function of updated values supplied by Dennis for the July 13, 2016 hearing. In this regard, this Court accepted the higher/updated values supplied by Dennis as corroborated by the Supplemental Exhibits admitted into the record. Also, additional distributions from these investment accounts were made to both parties equally by stipulation. Such distributions necessarily altered the value of these accounts. Accordingly, this Court relied on the updated statements supplied by Dennis.

(3) With respect to Radiology Partners, this Court accepts the value of $150,000. This value is consistent with the value set forth in the Anthem Report (p. 17 and the attached marital balance sheet) and the value advocated by Dennis.[38]

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[38]The record does not instill a high degree of confidence for the Court with respect to the value of Radiology Partners. As noted above, the Anthem Report references a value of $150,000 for the investment. This value appears to be the amount of the original investment. 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

(4) With respect to the Oak Pass property, this Court had the opportunity to review the testimony of the witnesses, including Mark Herman, Jennifer Bosco, and Veronica Garcia. This Court also has reviewed and considered the Appraisal Report of Marc Herman dated January 30, 2016 (Exhibit 5) and the SunWest Appraisal of Real Property dated March 7, 2016 (Exhibits 6 and VVVV). Mr. Herman valued the Oak Pass property at $6,400,000, with a range of value (based on comparables after adjustments) of $6,074,000 to $6,601,400. In contrast, SunWest Appraisals valued the Oak Pass property at $5,780,000, with a range of value (based on comparables after adjustments) of $5,025,000 to $6,440,500. In his Financial Disclosure Form (Feb. 16, 2016), Dennis valued the Oak Pass property at $6,250,000.

Based on the review of the evidence in the record, this Court finds that the fair market value of the Oak Pass property for purposes of this Decree is $6,300,000.

(5) With respect to Dennis' un-vested stock options/LTIPs/incentive benefit programs (hereinafter referred to as "incentive benefits") with DaVita, this Court adopts the "wait and see" approach. *Fondi v. Fondi*, 106 Nev. 856, 859, 802 P.2d 1264, 1266 (1990). Dennis argues that he will be required "to continue working hard in order to receive any benefit from those grants" in support of his position that any incentive benefits should be confirmed to him as his sole and separate property.

. . .

Radiology Partners. (The marital balance sheet attached to Gabrielle's Brief does not contain 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.

Dennis' Brief 13. To do so, however, would discount entirely Dennis' "hard work" during the existence of the marital community.

Application of the "time rule" formula spoken of in *Fondi* and *Gemma v. Gemma*, 104 Nev. 473, 760 P.2d 772 (1988), values both Dennis' community (pre-divorce) and separate (post-divorce) efforts to the acquisition of the asset, with the Court retaining jurisdiction to "wait and see" whether extraordinary post-divorce efforts or "performance conditions" should be considered in the future division. Absent such a showing, and to the extent that Dennis' interest in any incentive benefits have not "vested" as of the date of divorce (i.e., February 26, 2016), the community interest should be calculated as a fractional interest based on the "grant" date of the asset, the date of divorce (meaning the date this Court pronounced the parties divorced), and the vesting date (or the date on which Dennis' interest is fully matured). The calculation should follow the "time rule" principles enunciated in *Gemma v. Gemma*, 105 Nev. 458, 778 P.2d 429 (1989) and *Fondi v. Fondi*, 106 Nev. 856, 802 P.2d 1264 (1990). This Court should retain jurisdiction to "wait and see" the extent to which post-divorce "performance conditions" impact the value of the incentive benefits.

(6) With respect to vehicles, Dennis' Brief referenced multiple leased vehicles that are not referenced in Exhibit 1 as assets. Although this Court assigns no value to any leased vehicles, each party should be responsible for any liability associated with leased vehicles in their respective names. Each party's marital balance sheet references three vehicles with value: a 2015 Ferrari, a 2015 Bentley (12 cyl.), and a 2015 Bentley (8 cyl.). The 2015 Ferrari was sold and the proceeds have been divided equally

between the parties. The discrepancies in the values of the 2015 Bentley (12 cyl.) ($255,000 v. $180,000) and the 2015 Bentley (8 cyl.) ($205,000 v. $135,000) are significant. This Court received limited evidence regarding the value of these vehicles.

Although Gabrielle mused during her testimony about the possibility of receiving the vehicles as part of the division of assets, this Court was not persuaded that she sincerely desired to be awarded the vehicles. This Court is inclined to confirm both vehicles to Dennis as his sole and separate property at the values he has proposed. Nevertheless, this Court provides Gabrielle the option of receiving the vehicles at the corresponding values she placed on the vehicles. If Gabrielle so desires, her election must be made within 14 days of the entry of this Decree. The Marital Balance Sheet should be modified to insert the corresponding values, with the totals recalculated to effectuate an equal division.

(7) Apart from the UBS line of credit in the amount of $412,723, each party should be responsible for the debt they each have incurred respectively. Such a result is based in part on the significant duration of the parties' separation. This Court presumes that the individual consumer debts incurred after the parties' separation benefitted each party individually and not the marital community as a whole. Accordingly, this Court finds that there is a compelling reason pursuant to NRS 125.150 to assign to each party the consumer debts they each have incurred respectively without any offset in the division of assets.

(8) With respect to the division of furniture and personal property, neither party testified or argued that the other party was in possession of any such personalty

that he/she desired to acquire. Further, the record is devoid of any value for such personalty except as noted below. The division of personalty excludes the confirmation to Dennis of the sapphire ring he acquired for Jennifer (which is identified separately in Exhibit 1) and the artwork he purchased after the issuance of the Joint Preliminary Injunction (May 15, 2014) for his Wilshire residence. The amount spent by Dennis on said artwork is captured as part of the Anthem Report and is thus included as part of the division of assets.

(9) Dennis argues that his Chase Cigna Health Savings Account should not be included as an asset to be divided. Although it may not be a financial benefit that Gabrielle is able to access after the parties' divorce, the Health Savings Account nevertheless has value and should be included as an asset confirmed to Dennis.

(10) Each party should receive one-half of any credit card/travel reward points. This Court retains jurisdiction to oversee the division of these assets.

(C) WASTE & COMPELLING REASONS FOR AN UNEQUAL DIVISION

(1) Defining "Waste" Under Nevada Law

NRS 125.150 authorizes this Court to "make an unequal disposition of the community property in such proportions as it deems just if the court finds a compelling reason to do so and sets forth in writing the reasons for making the unequal disposition." The "waste" or "dissipation" of community assets has been considered as a "compelling reason" to "make an unequal disposition." One scholarly author has opined that: "The range of human behavior in the waste aspects of family law is so vast

that a specific description of what may constitute 'waste' or 'compelling reasons' is impossible to set forth in either a statute or case rule." Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 29. (2011).[39] This is because a finding of waste depends on the "particular facts and circumstances surrounding the conduct" in each case. Erika Driskell, *Dissipation of Marital Assets and Preliminary Injunctions: A Preventive Approach to Safeguarding Marital Assets*, 20 J. Am. Acad. Matrim. Law 135, 142 (2006). For example, courts have found waste for excessive alcohol and drug related expenditures (*id.* at 143); destruction of property (J. Thomas Oldham, *Romance Without Finance Ain't Got No Chance: Development of the Doctrine of Dissipation in Equitable Distribution States*, 21 Am. Acad. Matrim. Law. 501, 505 (2008)); reduction in fair market value of property (*In re Marriage of Hokanson*, 68 Cal. App. 4th 987, 80 Cal. Rptr.2d. 699 (1998)); and even charitable donations (*In re Marriage of Cerven*, 317 Ill. App. 3d 895, 742 N.E.2d 343 (Ill. 2d. Dist. 2000)).

Although the case law precedent regarding waste or dissipation in Nevada is limited, the Nevada Supreme Court has sanctioned waste or dissipation as "a compelling reason for making an unequal disposition of community property." *Lofgren v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996). In *Lofgren*, the Nevada Supreme Court held that:

. . .

[39]Mr. 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).

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> if community property is lost, expended or destroyed through the intentional misconduct of one spouse, the court may consider such misconduct as a compelling reason for making an unequal disposition of community property and may appropriately augment the other spouse's share of the remaining community property.

Lofgren, 112 Nev. at 1283, 926 P.2d at 297.

In *Lofgren*, the Nevada Supreme Court affirmed the district court's ruling that Mr. Lofgren's financial misconduct provided a compelling reason for an unequal division of community property. *Id.* at 1283, 926 P.2d at 297. Specifically, the district court found that, during the pendency of the divorce action and in violation of the joint preliminary injunction, Mr. Lofgren had: transferred community funds to his father (about one third of which husband could not account for); used community funds for his own purposes (including improving and furnishing his home); and made unauthorized gifts of community funds to his children. *Id.* at 1283-1284, 297-298.

The Court reaffirmed the *Lofgren* holding in *Putterman v. Putterman*, 113 Nev. 606, 939 P.2d 1047 (1997), noting that financial misconduct "in the form of one party's wasting or secreting assets during the divorce process . . . negligent loss or destruction of community property, unauthorized gifts of community property" may constitute compelling reasons for an unequal division. *Putterman*, 939 P.2d at 1048. In *Putterman*, the Nevada Supreme Court again affirmed the district court's unequal division of community property based on its "meticulous findings of fact which set forth numerous compelling reasons." 113 Nev. 606, 608, 939 P.2d 1047, 1048

. . .

. . .

(1997).[40] The district court found that Mr. Putterman had engaged in financial misconduct that included: his failure to account for his earnings or any financial matters "over which he had control;" his lies to the court about not having an income; and, after the parties had separated, his charging of "several thousand dollars" on credit cards that Mrs. Putterman repaid. *Id.* at 609, 939 P.2d at 1049.

The *Putterman* case contains insightful language about the extent to which a court should scrutinize the parties' financial dealings. The Court made the following instructive comments:

> In *Lofgren*, we defined one species of "compelling reasons" for unequal disposition of community property, namely, financial misconduct in the form of one party's wasting or secreting assets during the divorce process. There are, of course, other possible compelling reasons, such as negligent loss or destruction of community property, unauthorized gifts of community property and even, possibly, compensation for losses occasioned by marriage and its breakup.
>
> * * * *
>
> It should be kept in mind that the secreting or wasting of community assets while divorce proceedings are pending is to be distinguished from ***under contributing*** or ***over consuming*** of community assets during the marriage. Obviously, when one party to a marriage contributes less to the community property than the other, this cannot, especially in an equal division state, entitle the other party to a retrospective accounting of expenditures made during the marriage or to 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*

[40]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.

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community assets or misappropriating community assets for personal gain may indeed provide compelling reasons for unequal disposition of community property.

Putterman, 113 Nev. at 609, 939 P.2d at 1048-49 (emphasis added).

The Nevada Supreme Court has considered and found other forms of misconduct that may constitute a compelling reason for an unequal division of community assets. For example, in *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997), the Nevada Supreme Court held that "if spousal abuse or marital misconduct of one party has had an adverse economic impact on the other party, it may be considered by the district court in determining whether an unequal division of community property is warranted." 113 Nev. at 1190, 946 P.2d at 203 (1997). "Evidence of spousal abuse or marital misconduct" alone, however, is not a "compelling reason under NRS 125.150(1)(b) for making an unequal disposition of community property." *Id.* at 1190, 946 P.2d at 203. The Nevada Supreme Court explained its holding by reference to the 1993 amendment to NRS 125.150(1)(b):

> In 1993, the legislature amended NRS 125.150(1)(b) to provide for an equal division of community property, rather than an equitable division. It appears that in amending NRS 125.150(1)(b), the legislature wanted to ensure that Nevada would remain a no-fault divorce state. Prior to the amendment, the district court could consider the "respective merits of the parties" in making a "just and equitable" disposition of the parties' community property. In amending NRS 125.150(1)(b), the legislature provided that the district court shall make an equal disposition of the community property, unless the court finds a "compelling reason" to 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.

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In *Wheeler*, the district court found, based on its admission of photographs depicting numerous bruises on Ms. Upton-Wheeler allegedly inflicted by Mr. Wheeler, that an abusive relationship existed between the parties in which she "suffered from [Mr. Wheeler's] conduct" and that therefore a compelling reason existed to make an unequal division of community property in her favor. *Id.* at 1186-1187, 946 P.2d at 201. However, to the extent that the district court simply (and improperly) relied on the spousal abuse alone instead of properly relying on the "adverse economic impact" of the spousal abuse upon Ms. Upton-Wheeler "which would warrant an unequal distribution of the community property," the Nevada Supreme Court reversed and remanded for further proceedings. *Id.* at 1190, 946 P.2d at 203.

In *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015), the district court found that there was a compelling reason for an unequal division of community property.[41] Approximately four years after the parties married, and approximately nine years prior to the parties' divorce, Mr. Maldonado was convicted of sexually abusing Ms. Robles' daughters from another relationship. The district court found that Mr. Maldonado's:

> misconduct had a continuing economic impact on Robles due to the need for past and future counseling to address trauma resulting from his sexual crimes against her daughters. The record further reflects that she incurred lost wages and expense when she was requested to appear at Maldonado's numerous criminal proceedings, that the trauma resulted in medical bills for a hospitalization and medications, and that she was 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.

Id. at 3. On Mr. Maldonado's appeal, the Nevada Supreme Court affirmed the district court, stating: "Based on the record evidence and *Wheeler*, we conclude that the district court did not abuse its discretion by finding a compelling reason to make an unequal distribution of property." *Id.*

In summary, Nevada recognizes that community property may be divided unequally between the parties if the court finds that one spouse has engaged in: (1) community waste (i.e. intentional financial misconduct per *Lofgren v. Lofgren*, 112 Nev. 1282, 926 P.2d 296 (1996)); (2) negligent financial misconduct (i.e., unauthorized gifts and losses occasioned by marriage and its breakup per *Putterman v. Putterman*, 113 Nev. 606, 939 P.2d 1047 (1997)); (3) marital misconduct that resulted in adverse economic impact (i.e., spousal abuse or marital misconduct that resulted in adverse economic impact per *Wheeler v. Upton-Wheeler*, 113 Nev. 1185, 946 P.2d 200 (1997)); or (4) criminal marital misconduct that resulted in adverse economic impact per *Maldonado v. Robles*, 2015 WL 7356364 (Nov. 17, 2015).

(a) Timing: When Does "Waste" Start?

Lofgren and *Putterman* shed some indirect light on the timing of when a court should consider expenditures as an incident of community waste. In *Lofgren*, Mr. Lofgren's community waste occurred after the commencement of the divorce proceeding and in violation of a joint preliminary injunction. 112 Nev. 1282, 1283, 926 P.2d 296, 297 (1996). In *Putterman*, Mr. Putterman's community waste occurred after the commencement of the divorce proceeding and "after separation" from Ms. Putterman. 113 Nev. 606, 609, 939 P.2d 1047, 1049 (1997). Taken together, the

Nevada Supreme Court has implicitly held that waste can occur as early as the date of the parties' separation. This Court concludes, however, that this direction from the Nevada Supreme Court is not limiting language that was intended to preclude an earlier date for a court to consider conduct that constitutes "waste." Guidance from other jurisdictions regarding the timing of "waste" or "dissipation" is instructive.

Generally, case law from other jurisdictions suggests that a finding of waste occurs only after an irretrievable or "irreconcilable breakdown" of the marriage. For example, in *Barriger v. Barriger*, 514 S.W.2d 114 (Ky. Ct. App. 1974), the Court of Appeals of Kentucky Court reimbursed the community unaccounted funds spent by husband on gambling and "any good looking broad that comes by." In so doing, the court noted that dissipation or waste exists when one spouse utilizes community property for his or her own benefit for a purpose unrelated to the marriage at a time when the marriage is undergoing an irreconcilable breakdown. *Id.* at 514 S.W.2d at 115. Further, in *In Re Marriage of Seversen*, 228 Ill. App.3d 820, 593 N.E.2d 747 (1992), an Illinois appellate court found that "dissipation refers to 'the use of marital property for the sole benefit of one of the spouses for a purpose unrelated to the marriage *at a time that the marriage is undergoing an irreconcilable breakdown.*'" 228 Ill. App.3d at 824, 593 N.E.2d at 750, quoting *In re Marriage of O'Neill*, 138 Ill.2d 487, 563 N.E.2d 494 (1990).

Scholarly authors have opined that, in a community property state, waste can occur at any time during the marriage. "No community property state appears to have developed a marital breakdown requirement, probably because of the fact that a

dissipation of community property even prior to marital breakdown is still an interference with a present ownership interest of the other spouse." Lewis Becker, *Conduct of a Spouse That Dissipates Property Available for Equitable Property Distribution: A Suggested Analysis*, 52 Ohio St. L. J. 95, 108, 123 (1991).

Notwithstanding this scholarly discussion that "waste" can occur during periods of "martial bliss," this Court concludes that, if reasonably possible, the more sound approach is to determine when the marriage is undergoing an "irretrievable" or "irreconcilable" breakdown as a "line of demarcation" for the Court's analysis of waste. In this regard, this Court should be less inclined to scrutinize, second-guess, or micro-manage the financial affairs of spouses living in relative harmony. Rather, a court should presume that financial decisions made by parties living in marital harmony are not waste. To conclude otherwise would encourage "retrospective accountings" that the *Putterman* Court warned against and invite an audit in virtually every divorce case of all financial decisions from the moment the couple declared "I do." Rather, the Court should apply greater scrutiny to the parties' financial affairs after the irretrievable or irreconcilable breakdown has started.

Dennis acknowledges that "[o]nce the marriage begins to undergo an irreconcilable breakdown, courts have recognized that parties might not be looking out for their spouse's best interest and, in fact, may try to harm their spouse financially." Defendant's Brief 19. Dennis argues that this "period ends as soon as the court is involved because once the court is involved, the parties are able to seek judicial intervention regarding these issues." *Id.* This Court concludes, however, that the

heightened scrutiny of the parties' financial activity does not cease upon the filing for divorce or once the "breakdown" has been recognized by both parties. (In other words, there is not a "green light" to start spending community funds without consequence once the relationship is deemed to have been "broken.") To the contrary, the financial practices of the parties should be scrutinized from the time of the "irreconcilable breakdown" until the divorce is finalized. Moreover, the very filing of the Complaint for Divorce (Dec. 13, 2103) and the Joint Preliminary Injunction (May 15, 2014) constitute taking judicial action.[42]

(b) Burden of Proof

Although the burden of proof has not been addressed directly in Nevada case law precedent, both *Lofgren* and *Putterman* offer, at least indirectly, some guidance with respect to who has the burden to account for allegedly wasted community assets. For example, the Court in *Putterman* referenced the trial court's finding that the husband "had refused to account to either [wife] or to the court for any finances over which he had control, including separate property or earnings." 113 Nev. 606, 609, 939 P.2d 1047, 1049. The Court concluded that "[t]he husband's financial misconduct in the form of his having refused to account to the court concerning 'earnings' and other

[42]Dennis suggests that Gabrielle's inaction (including her failure to file more than two motions prior to trial) confirms at least tacit approval of his spending practices. Thus, while Dennis assured Gabrielle (and this Court) during the first two hearings in this case that he would spearhead an accounting and that he would compensate Gabrielle for his spending (i.e., 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.

financial matters '***over which he had control***' and the husband's 'lying' to the court about his income both provide compelling reasons for unequal disposition." *Id.* (Emphasis added).

Similarly, in *Lofgren*, the Court found that Mr. Lofgren's community waste totaled $96,000, comprised of community funds that he either failed to account for or that he used for a non-marital purpose. 112 Nev. at 1284, 926 P.2d at 297-98. In summary, the Nevada Supreme Court has subtly held that the wasting spouse has the burden of accounting for alleged wasted community funds and showing that the funds in question were used for a marital purpose.

Placing the burden on the wasting spouse is also consistent with Nevada law in the context of parties involved in a fiduciary relationship. "A fiduciary relationship . . . arises from the existence of the marriage itself. Thus precipitating a duty to disclose pertinent assets and factors relating to those assets." *Williams v. Waldman*, 108 Nev. 466, 472, 836 P.2d 614, 618 (1992). *See also* Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-21 (2011). In Nevada, spouses are regarded as partners who owe each other fiduciary duties. *Id.* The Nevada Supreme Court has held that the burden of proof is on the party who violated the fiduciary duties owed to the other party. *Id.* at 21. "The most elementary conceptions of justice and public policy require that the wrongdoer shall bear the risk of the uncertainty which his own wrong has created." *Foley v. Morse & Mowbray*, 109 Nev. 116, 121, 848 P.2d 519, 520 (1993), quoting *Bigelow v. RKO Radio Pictures*, 327 U.S. 251, 265, 90 L.Ed. 652, 66 S.Ct. 574 (1946).

In the majority of other states, the burden of proof is similarly established. Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 557 (3d. ed., Thomson West 2005).[43] First, the spouse alleging dissipation must establish a *prima facie* showing of the value of marital or community property that was spent. *See Brosick v. Brosick*, 974 S.W.2d 498, 502 (Ct. App. Ky 1998). It is essential to establish the value of the dissipated property because the court "cannot determine the amount of the remedy without undue speculation." Turner, *Equitable Distribution of Property, supra*; *see Alsenz v. Alsenz*, 101 S.W.3d 648 (Tex. App. Houston 1st Dist. 2003) (although husband committed dissipation when he lost community funds while "day trading securities," it was error for the court to "arbitrarily" award wife $35,000 where the amount of loss had not been established by the evidence). Then, the burden of proof shifts to the spouse charged with dissipation to rebut the showing through presentation of evidence sufficient to account for the property at issue having been used for a marital purpose. *Brosick* at 502; *Gutierrez v. Gutierrez*, 193 Ariz. 343, 972 P.2d 676 (1998) (husband could not "explain with any specificity how he had spent" $62,000 that he withdrew from the community retirement account). In *Morrison v. Morrison*, 713 S.W.2d 377 (1986), a Texas appellate court similarly found that, "[b]ecause a trust relationship exists between husband and wife as to that community property controlled by each

[43]There are two minority rules. The first places the burden on the dissipating spouse to produce *prima facie* evidence that the lost asset was either beyond his or her control or that 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.

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spouse, *the burden of proof to show fairness in disposing of community assets is upon the disposing spouse*. . . . Thus, once evidence of the expenditures of community funds was admitted, it was incumbent on David to justify the expenditures." 713 S.W.2d at 379 (emphasis added).

(c) Evidentiary Standard

In many states, the spouse charged with dissipation must meet his/her burden of proof by "clear and convincing evidence."

> [A] mere summary denial of dissipation is clearly not sufficient to meet the burden. Rather, the spouse accused of dissipation must show specific evidence of the purpose for which the asset was spent. While there is no absolute requirement that the evidence be written or documentary, testimony alone is unlikely to meet the burden if there is any likelihood that the claimed purpose would have produced documents. Testimony is more likely to be accepted where the amount at issue is small, or where documentary evidence accounts for most of the questioned expenditures.

Brett R. Turner, *Equitable Distribution of Property* Vol. 2 §6.105, 557-558 (3d. ed., Thomson West 2005). The rationale behind the majority approach "is access to evidence: in most cases, only the dissipating spouse will know how the asset came to be lost. If the complete burden of proof is on the innocent spouse, then the innocent spouse must not only prove the disappearance of the marital property, but also the precise way it disappeared or purpose for which it was spent – a burden which will often be impossible to meet." *Id.* at 559-60.

Similarly, in *In re Marriage of Severson*, 228 Ill.App.3d 820, 593 N.E.2d 747 (1992), an Illinois Appellate Court held as follows:

> [a] person charged with the dissipation is obligated to establish by *clear and specific evidence how the funds were spent*. General and vague statements

> that the funds were spent on marital expenses or to pay bills are inadequate to avoid a finding of dissipation. (Citations omitted). Moreover, an explanation given by a spouse charged with dissipation as to how funds were spent requires a trial court to determine her credibility. . . . A finding of dissipation is required where the charged party fails to explain specifically how the disputed funds were spent. (Citation omitted). An inadequate explanation has been found where the charged party merely testified that the money was spent "to live on and pay the bills" or for "his cost of living and his bills" and where the charged party produced no evidence. . . . In contrast, Claudia, as the charged party, provided a detailed accounting of how the funds were spent and testified that the figures were based on canceled checks, credit card statements, bills, receipts, and estimates for cash expenditures.

228 Ill. App.3d at 825-26 (emphasis added).

Guidance in Nevada is limited. However, there is authority for the proposition that the party who violated fiduciary duties owed to the other party must satisfy their burden of proof by "clear and convincing evidence." Gary R. Silverman, Esq., *I Spent The Money on Whiskey, Women and Gambling; The Rest, I Wasted*, 19 May Nev. Law. 19, 20-21 (2011), citing *In re Tiffany Living Trust 2001*, 124 Nev. Adv. Op. 8 (2008). Further, it is persuasive that the "clear and convincing" evidentiary standard is similarly applicable to rebut presumptions relating to community property and gifts. Accordingly, this Court concludes that the evidentiary standard to be applied in this matter is that Dennis must meet his burden by clear and convincing evidence.

(2) Application to Dennis and Gabrielle's Divorce

This Court concludes that, once Gabrielle established a *prima facie* case that: (1) community funds had been spent on non-community purposes; or (2) community 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

of the fiduciary relationship of the parties, this Court concludes that such proof must be clear and convincing. Much of the discussion and debate between the expert witnesses and expert reports offered to the Court can be narrowed to the issue of the evidentiary burden. Dennis critiqued Gabrielle's expert's reports based on her failure to provide "proof" that community funds were "wasted" or spent on a non-community purpose. However, it was Dennis, and not Gabrielle, who had the burden to demonstrate that unaccounted community funds were not wasted or that funds spent for specific purposes should not be found to constitute waste.

This Court's analysis of alleged waste in this matter is not about comparing, scrutinizing or challenging the lifestyle expenditures claimed in the parties' respective financial disclosure forms. Rather, after giving credit to Dennis for spending community funds on those items (and corresponding amounts) that he claimed in his financial disclosure forms, the issue for this Court is twofold: (1) whether expenditures that have been clearly identified constitute waste; and (2) whether Dennis has provided a sufficient accounting for "unaccounted" expenditures. Ultimately, it was Dennis' legal burden to provide such an accounting and, at least early in the case, he acknowledged as much when he boldly proclaimed at the February 3, 2015 Case Management Conference that he was "going to take that issue away from her by providing an accounting." Just as he had given Gabrielle false hope that, through marital counseling, their marriage could be saved, he gave this Court false hope that he would provide "an estimate and an offer that will be more than the dollars spent, so

. . .

that one-half of which will be awarded to Mrs. Kogod to at least remove the financial sting or insult of Dennis' having this relationship."

This Court further concludes that the existence and analysis of waste by Dennis in regards to identifiable expenditures on Nadya and Dennis and Nadya's children begins in November 2004. Such a conclusion is based on this Court's finding that the irretrievable breakdown of the marriage began in 2004 with Dennis secretly spending money on a purpose that was irreconcilable with a harmonious marital relationship. In regards to unaccounted expenditures that have not been specifically identified as having been spent on Nadya, Dennis and Nadya's children, or Jennifer, this Court concludes that the analysis of waste by Dennis begins in March 2010. In this regard, Dennis' filing of his Complaint for Divorce (Mar. 10, 2010) in early 2010, and the parties "permanent" physical separation in 2010 reflect a permanency of the irretrievable breakdown of the marriage. The year 2010 also marks the period of time in which Gabrielle became aware of serious issues and problems in the parties' marriage which would give rise to heightened scrutiny by this Court as to all expenditures (and not just those expenditures traceable to a girlfriend and children of an affair).

As previously discussed, it is undisputed that Dennis initiated his extra-marital affair with Nadya no later than November 2004. This relationship, as well as at least one additional extra-marital affair (with Jennifer), continued through the filing of these divorce proceedings (with financial support extending through the date of the divorce proceedings). Thus, any expenditures traced directly to these affairs should be recaptured as part of the Court's consideration of NRS 125.150. This Court finds that

Dennis' maintenance of extra-marital affairs is inherently inimical to maintaining marital harmony and invites this Court's scrutiny as to these traceable expenditures that took place even during a time in which Gabrielle may not have perceived that the relationship was undergoing an irretrievable or irreconcilable breakdown. As in *Putterman*, Dennis failed in large part to account for his expenditures ***despite repeated assurances to this Court that he would do so.***[44]

(3) Remedy for Waste/Dissipation

The majority of courts in equal division states and equitable division states appear to approach the remedy for waste or dissipation in the same way: "the court will deem the wrongfully dissipated assets to have been received by the offending party prior to the distribution." *Brosick v. Brosick*, 974 S.W.2d 498, 501 (1998). This essentially places the non-wasting spouse in the position he or she would have been in had the other spouse not wasted community assets. Lori D. Hall, *Dissipation of Marital Assets: How South Carolina and Other States Prevent and Remedy the Problem*, 10 S.C. Law 41, 43 (1999). Indeed, the remedy "must bear some relation to the evidence presented" and must be based on the court's specific findings regarding the value or amount of waste or dissipation. *Brosick*, 974 S.W.2d at 501.

. . .

[44]Dennis' failure to provide this Court with his own accounting is distinct from his participation in discovery. It is not disputed that Dennis produced thousands of pages of 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.

Under Nevada law, the statutory remedy of NRS 125.150 provides the mechanism by which a spouse is made whole through an unequal division of assets. Further, pursuant to *Lofgren*, this Court "may appropriately augment the other spouse's share of the remaining community property." 112 Nev. at 1283, 926 P.2d at 297. Based on this Court's review of the expert reports and testimony offered by both parties, this Court has included the equalizing amount in the Martial Balance Sheet attached hereto as **Exhibit 1**. The amount of waste to be attributed to Dennis based on the expert analysis discussed below totals $4,087,863.

(4) Expert Analysis: Findings re Waste: **$4,087,863**

NRS 50.275 provides that, "[i]f scientific, technical or other specialized knowledge will assist the trier of fact to understand the evidence or to determine a fact in issue, a witness qualified as an expert by special knowledge, skill, experience, training or education may testify to matters within the scope of such knowledge." Further, NRS 50.295 provides that "[t]estimony in the form of an opinion or inference otherwise admissible is not objectionable because it embraces an ultimate issue to be decided by the trier of fact."

Gabrielle and Dennis both offered expert accounting testimony that focused on Dennis' spending. There were limitations, however, on the forensic accounting endeavors, including the unavailability of records and information as a result of the passage of time and faded memory. Jennifer A. Allen and Joseph L. Leauanae of Anthem Forensics (Ms. Allen and Mr. Leauanae are sometimes referred to collectively

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as "Anthem Forensics") testified on Gabrielle's behalf, and Richard M. Teichner of Teichner Accounting Forensics & Valuations, PLLC, testified on Dennis' behalf.

Ms. Allen described Anthem Forensics' function as threefold: First, Anthem Forensics analyzed transaction activity of financial accounts in existence during the marriage to determine who benefitted from the account activity. The analysis included review of bank and credit card statements and additional supporting documentation that was made available to Anthem Forensics. Second, Anthem Forensics identified assets and values for purposes of developing a marital balance sheet. Finally, Anthem Forensics analyzed Dennis' income for purposes of the issue of spousal support.

Despite Dennis' assurances to this Court that he would be spearheading the forensic accounting of his spending, and despite his legal burden to demonstrate by clear and convincing evidence that his spending was not wasteful, Dennis did not offer to the Court an investigative forensic accounting report. Rather, Mr. Teichner reviewed and critiqued the reports from Anthem Forensics, but did not conduct his own independent accounting analysis. Mr. Teichner admitted that he accepted at face value Dennis' representations without further investigation or independent verification.[45]

The following Exhibits prepared by the experts involved in this matter were admitted into the record and reviewed by this Court: Index of documents in support

[45]Anthem Forensics opined: "Teichner has simply relied upon Dennis' representations 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.

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of Spreadsheets in Anthem Forensic's Reports (Exhibit 55); Anthem Forensics' Expert Witness Report dated November 17, 2015 (Exhibit 56); Anthem Forensics Supplemental Expert Witness Report dated December 15, 2015 (hereinafter referred to as the "Anthem Report") (Exhibit 57); Anthem Forensics' Supporting Documents for facts set forth in Supplemental Expert Report dated December 15, 2015 (Exhibit 58); Email from Joe Leauanae to Daniel Marks, Esq., dated February 9, 2016 (Exhibit 59); Auto Related Exhibits listed on Exhibit 6 (Exhibit 60); Transactions that comprise the "adjusted" column to Exhibit 6 (Exhibit 61); Withdrawals – Gabrielle Kogod (Exhibit 62); Teichner Accounting Forensics & Valuations, PLLC Rebuttal Expert Report dated January 25, 2016 (hereinafter referred to as the "Teichner Report") (Exhibit D); Anthem Forensics' Response to Rebuttal Report dated February 5, 2016 (hereinafter referred to as the "Anthem Response Report") (Exhibit 64); Anthem Forensics' Supporting Documentation for facts set forth in the February 5, 2016 Report (Exhibit 65); and Teichner Accounting Forensics & Valuations, PLLC Surrebuttal Expert Report dated February 15, 2016 (Exhibit F). This Court also reviewed additional summaries prepared such as Exhibit 72 (spreadsheet re expenses for Khapsalis children from May 2014), Exhibit 73 (spreadsheet showing outflows greater than $10,000 since date of Anthem Report), Exhibit 75 (spreadsheet showing payments to or on behalf of Dennis' family members since May 2014), and Exhibit 76 (spreadsheet showing payments to Jennifer since September 2014).

With respect to their analysis of financial transactions and spending/account activity, Anthem Forensics examined more than 27,200 transactions. Anthem Report

8. Anthem Forensics defined the "relevant period" of time of their examination as covering January 2004 through the present. *Id.* at 7. However, Anthem Forensics did not receive account statements prior to March 2008. *Id.* Thus, some elements of waste that pre-date March 2008 were not discoverable and excluded from the analysis.

The Anthem Report organized Dennis' spending and transaction activity into various categories or "buckets" of expenses. Specifically, these "buckets" were organized as follows: (1) expenses traceable to Nadya and her and Dennis' twin daughters; (2) expenses traceable to Jennifer; (3) expenses traceable to Dennis' yacht purchases; (4) expenses "not elsewhere classified;" (5) expenses traceable to Dennis' family members; and (6) the opportunity cost of potential community waste.[46] The categorization and calculation of expenditures was also based on information Dennis offered by way of his deposition testimony and his sworn representations in his financial disclosure forms filed with the Court. Notwithstanding these classifications, Ms. Allen reiterated that whether particular expenditures constituted "waste" was to be determined by the trier of fact. Similarly, the Anthem Report provides that "[w]hile we have endeavored to analyze potential community waste, the ultimate characterization of the transactions identified in this section will need to be resolved by the trier of fact." *Id.* at 8.

In stark contrast with his admissions at the initial Case Management Conference, Dennis argued that, because there has been no diminution in value of the

[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.

marital estate, the Court should not entertain any reimbursement to Gabrielle for waste. Dennis argued that both *Putterman* and *Lofgren* involved factual scenarios where the marital estate diminished in value as a result of the spending of one spouse. In the instant matter, it is undisputed that, not only did the marital estate *not* diminish in value from 2004 through the divorce action, but the marital community increased in value exponentially. Dennis also challenged Anthem Forensics reliance on labels to quantify alleged "waste." Although Mr. Teichner was critical of the labeling of expenditures in the Anthem Report, he nevertheless opined that "Dennis should have had the freedom to spend a relatively small percentage of his sizable annual compensation on discretionary expenditures, as should anyone else." Teichner Report 3. In response to a query about "[w]hat is the amount of money somebody can spend on a girlfriend without it being community waste?," Mr. Teichner testified:

> Well, I don't think there's any threshold amount. . . You've got to take in context as to whether those expenditures would have been made otherwise. You got to take into account how much was expended, what the person's earnings were, whether or not that person is living, is apart from their normal spouse and for how long. . . You've gotta take the expenditures in context and then say, what's reasonable? Are these living expenses expenditures that Mr. Kogod would have spent anyway had he not had a girlfriend. . . Or are they a little bit more? And, if they're a little bit more, then still is he dissipating the marital estate by doing this while his income is going up, while his net worth is going up. I think you have to take this all into context.
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> * * * *
>
> Again, . . . you've gotta take everything into context. If he's living apart from his wife, he's got his own life, she's got . . . the wife has her own life. 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").[47] Indeed, it

[47]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").

is reasonable for this Court to expect that the expense amounts represented by each party in their FDFs are accurate (and that any amounts spent in excess thereof would require an accounting and explanation). The experts similarly should be able to rely[48] on said sworn financial declarations to establish the amount each party spends monthly on the expenditures listed therein.[49]

Based on this Court's review of the evidence, including the reports submitted by the parties' respective experts, this Court finds that the total amount of waste committed by Dennis was $4,087,863. Dennis failed to meet his burden by clear and convincing evidence (or even a preponderance of the evidence) that this amount was not wasted. In this regard, a compelling reason exists to divide the assets unequally by attributing to Dennis as part of his distribution of assets the sum of $4,087,863. Thus,

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[48]This Court recognizes that each party's FDF may not reflect actual expenditures throughout the marriage or even dating back to 2010. There is nothing in the record, however, that demonstrates that either party's legitimate and appropriate spending was higher prior to the commencement of the divorce (or in any prior year during the marriage). Taking into account the combined annual income of the parties prior to 2010, it appears unlikely that the parties' spending was as high as they each reported in their respective FDFs. Thus, reliance on current FDFs to calculate spending practices would tend to understate the level of wasteful spending by giving each party credit for more than he/she actually spent.

[49]At a minimum, "living expenses include all payments for food, clothing, housing, transportation, and medical costs incurred by the parties. Living expenses clearly do not include expenditures for the benefit of a paramour, or transactions which are legally or morally reprehensible." Brett R. Turner, *Equitable Distribution of Property* vol. 2 §6.105, 578, 581-582 (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).

for purposes of accounting and calculation, this amount should be included as an asset on Dennis' side of the marital balance sheet ledger. This amount is based on the discussion of the specific areas of waste/dissipation identified in the Anthem Report. With respect to the different "buckets" of alleged waste, this Court additionally finds as follows:

(a) Nadya and Dennis/Nadya's Children: Total Waste: $1,808,112

Preliminarily, Dennis acknowledged that Gabrielle did not and would not have approved of spending any community funds on Nadya or their children. Thus, contrary to his argument, this Court *cannot* find that Gabrielle "tacitly agreed" to Dennis' spending. The Anthem Report details that a total of more than $1.6 million of community funds were diverted from the marital community for the benefit and support of Nadya and Nadya and Dennis' children.

The Anthem Report also provides that, based on Dennis' deposition testimony, he provided Nadya with approximately $3,000 in cash each month. Thus, "we have estimated that Dennis provided Nadya with approximately $279,000 from March 2008 through November 2015." Anthem Report 11. As discussed below, this Court is attributing waste to Dennis from 2010 forward for monies not elsewhere classified (which includes a category for withdrawals and cash advances (Reference 123 of Exhibit 6 to Anthem Report)). Accordingly, and to avoid potential duplication with "withdrawal" and "cash advance" categories, this Court is not inclined to include the total amount as part of the waste calculation. Nevertheless, it is reasonable and appropriate to find that an additional $72,000 was given to Nadya in cash from March

2008 through February 2010 (the month preceding Dennis' filing of the initial Complaint for Divorce (Mar. 10, 2010). Such a consideration avoids potential duplication (as pre-2010 expenditures have been excluded from the monies not elsewhere classified) and is sufficiently certain based on the record so as to establish a *prima facie* showing of waste that Dennis has acknowledged.

Pursuant to the Anthem Response Report, an additional $54,934 in expenditures was discovered from additional account statements produced after the completion of the Anthem Report. This amount should be included as part of the total amount of funds spent on Nadya.[50] Combined with the $1,681,178 set forth in Exhibit 2 to the Anthem Report, the expenditures total $1,808,112.

The Anthem Report summarizes the types of expenditures included as part of this total, with Exhibit 2 attached thereto setting forth the detail of these expenditures dating back to 2008. The Anthem Report noted that additional information is needed to "assess the amount of cash that was provided to Nadya." Anthem Report 10. The Anthem Report also notes that "missing source documentation was requested during the course of our engagement," but that additional documentation has not been received. Anthem Report 6-7. Thus, it appears that the amount identified by the Anthem Report may have understated the actual expenditures from the marital community that benefitted Nadya and the children.

. . .

[50]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.

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Dennis complained that the Anthem Report failed to recognize that a portion of the grocery (or other) expenses listed under the Nadya/children category may have benefitted him (and therefore should be either excluded or reduced). Contrary to his claim, however, Ms. Allen testified that adjustments were in fact made based on the amount Dennis claimed for the same expenditure (e.g., grocery expenses) on his May 2015 FDF. Further, it appears that this section of the report did not include allocations "for living expenses paid directly by Dennis such as utilities, groceries, property taxes, and costs related to the Overland apartment, the Edinburgh home, and the Oak Pass home. These costs are discussed later in this report." *Id.* 11. Finally, it is notable that Anthem Forensics had not received information regarding account activity/expenditures for Nadya for the period of time dating back to January 2004. Thus, it appears that the $1,808,112 likely understates the amount spent on Nadya and the children.

Mr. Teichner testified, and Dennis argued, that the money he spent on Nadya and the children would have been spent elsewhere and speculated that such other "hobby" would have been more costly financially to the marital community. Thus, independent of his challenge to the forensic tracing of these expenditures to Nadya and the children, Dennis submits that this spending should not even be considered or categorized as waste. In support of this argument, Dennis offered analysis of the relatively low percentage of expenditures on his Nadya "hobby" in comparison to his total income:

. . .

> [The Anthem Report] assumes potential community waste on the premise that Dennis was not entitled to spend monies the way that he chose to do so. If there had not been expenditures by Dennis for Nadya and their children, for Jennifer, or for other items for which Anthem alleges [p]otential community waste, he may have spent the money elsewhere while living apart from Gabrielle. However Dennis chose to spend his money from 2004 through the date of [the Anthem Report] cannot be assumed to be potential community waste, especially in light of the amount of his spending in relation to his dramatically increasing annual income and due to the fact that the purpose of many of the expenditures in [the Anthem Report] are either mischaracterized or unknown.

Teichner Report 3.

This argument somewhat presupposes that this Court should recognize a wealth exception to the analysis of waste. In other words, Dennis could have and should have been allowed to spend community funds on any "hobby" or pursuit (including a girlfriend "hobby") based on the sheer size of the marital estate and amount of income he has generated. Alternatively, such an argument suggests that all spouses should have a similar percentage of their budget to spend on such things as girlfriends/boyfriends. In the context of this case, this Court cannot ratify or condone such a theory or argument. It is for a higher court to declare that community funds spent on a girlfriend and children born of a secret affair is not waste of the other spouse's present and existing share of those community funds.[51] The nature of the expenditure (i.e., is the expense item contrary to the maintenance of marital harmony?), is relevant to the

[51]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.

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Court's determination of whether it is merely a "lifestyle" choice (i.e., a legitimate hobby) or "waste" that justifies an unequal division of assets. The notion that spending money on a girlfriend or boyfriend is somehow acceptable conduct and that this Court would "open the floodgates for these type of claims" (Dennis' Brief 30) by requiring reimbursement in some form is not a tenable argument.

Dennis also pointed out that Gabrielle was free to spend money on any hobby or pursuit and that he never imposed any limitations on her spending or criticized her spending. Neither did Dennis monitor Gabrielle's spending. In short, Gabrielle was never restricted in her spending or her access to money. The record reflects, however, that Gabrielle did not spend extravagantly. To the contrary, she would inform Dennis of transactions as small as gifting a washer and dryer. *See* Exhibit 20 (October 21, 2011 message from Gabrielle inquiring: "Jennifer needs a washer. Okay for her to have ours?"). This Court finds and concludes that Gabrielle's unrestrained access to and use of community funds does not overcome the finding and conclusion that Dennis' spending (both unaccounted and accounted) is a compelling reason to divide the community assets unequally between the parties.

Dennis failed to demonstrate with credible evidence that the expenditures set forth on Exhibit 2 to the Anthem Report and Exhibit 2 to the Anthem Response Report were not diverted from the marital community and that the total amount reflected therein does not constitute marital waste. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $1,808,112 as part of Dennis' division of assets.

(b) Jennifer: Total Waste: $45,100

The Anthem Report details that $45,100 of community funds were diverted from the marital community for Jennifer's benefit. The Anthem Report summarizes the types of expenditures included as part of this total, with Exhibit 4 attached thereto setting forth the detail of these expenditures. The evidence also establishes that Dennis purchased a sapphire ring intended for Jennifer worth $14,000. The record reflects that the sapphire ring remains in Dennis' possession.

Dennis failed to demonstrate with credible evidence that the $45,100 amount was not diverted from the marital community. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $45,100 as part of Dennis' division of assets. Moreover, the sapphire ring is confirmed to Dennis as his sole and separate property, with a value of $14,000.

(c) Yacht: Total Waste: $0.00

During the marriage, Dennis sold and purchased two yachts. First, he purchased a 2007 Cruiser yacht in 2012. He traded the Cruiser yacht for a Marquis yacht in June 2014 (while these divorce proceedings were pending). Although the Marquis yacht was acquired in the name of Dennis' parents, it is undisputed that Dennis funded the entire purchase and his parents had no interest in the yacht. In July 2015, Dennis sold the Marquis yacht for $990,000. Anthem Forensics determined that Dennis spent $626,658 in excess of the sales proceeds on yacht-related expenses.

. . .

. . .

Dennis testified that his purchase of the yachts was his pursuit of a hobby that replaced old hobbies that were no longer physically practical.[52] Although this Court recognizes that Dennis' newfound "hobby" was not disclosed to Gabrielle and it does not appear that she ever expressly consented to these expenditures, this Court finds that Dennis' yacht expenditures are the type of "over consumption" referenced in *Putterman*, that does not necessarily constitute a compelling circumstance for an unequal division of assets. *Putterman*, 939 P.2d at 1048-49. This finding takes into consideration the size of the marital estate (i.e., lifestyle considerations) and Dennis' argument that his spending on such a hobby did not cause a diminution in value of the marital estate. Combined with a finding that this type of expenditure is not necessarily inimical to the maintenance of a harmonious marital relationship, this Court finds that these expenditures do not provide the Court with a compelling reason to unequally divide the community property. Thus, this Court does not attribute any amount to Dennis as part of the division of assets.

(d) Family Expenditures: Total Waste: **$72,200**

During their marriage, the parties donated monies for the benefit of other family members. Most of these contributions, however, benefitted Dennis' family members. It appears that the donations or monies forwarded to Gabrielle's family members were limited primarily to small birthday gifts and contributions to expenses associated with

. . .

[52]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.

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property inherited by Gabrielle and her siblings. With respect to Dennis' family, the contributions to his family members included the following:

- The March 2013 purchase of the property located at 321 South San Vicente, Boulevard, Los Angeles, California (hereinafter referred to as the "San Vicente" property) where Dennis' parents reside. This property is listed as part of the division of community assets in this divorce. *See* Exhibit 1. (Dennis' parents testified that they believed the property would belong to Dennis upon their passing. Although his father signed a note for the property, he did not believe Dennis would require any payments and he has not, in fact, made any payments on the note.)

- Dennis has paid and continues to pay the property taxes and homeowners association dues (approximately $600 per month according to Dennis' father) for the San Vicente property. Further, Dennis has paid and continues to pay for his parents' car insurance.

- For a period of time, Dennis contributed $1,000 per month for the support of his parents.

- Dennis gave his father $50,000 to contribute to a political campaign.

- Dennis purchased the property located at 434 South Canon Drive, Beverly Hills, California (hereinafter referred to as the "Canon Condo") for the benefit of his brother's family. The Canon Condo is also listed as a community asset in the divorce. *See* Exhibit 1.

- Dennis advanced money to his brother, Mitchell Kogod, to assist with the opening of Mitchell's restaurant. Dennis also paid attorney's fees on Mitchell's behalf. It is unclear, however, whether this amount has been repaid.

As noted above, it was not uncommon for Gabrielle to communicate with 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

uncommon throughout the marriage. In fact, Gabrielle complained on November 23, 2010 that:

> Our finances are what we've been contributing to and building together over the course of our marriage. My thought was that any decisions being made about what we – individually or jointly — would do with them would have been, at least discussed. . . . I'm asking that, before any more decisions be made, you do make me aware of them and that we work them out together.

Exhibit 23. On December 12, 2013, however, Gabrielle lamented:

> And one of the saddest things is that, *throughout our marriage*, you've pretty much always done what you wanted to do, whether it was cars, cats, travel, moving and buying homes – whatever. I always wanted you to be happy and have what you wanted, way back to when we were just starting out. I don't know why, at some point you felt the need to start doing things without telling me, and it got to a point where that simply became your way of doing things.

Id. (emphasis added).

Notwithstanding the lack of communication by Dennis to Gabrielle about the assistance that he provided to his direct family members, this Court finds and concludes that, with exception to the specific expenditures discussed below, said expenditures should not receive the same level of scrutiny as those monies spent on non or new family members concealed from Gabrielle. Although it is undisputed that Gabrielle did not share a close or friendly relationship with Dennis' family, such family-related expenditures, even when not disclosed or agreed to, are not necessarily inimical to a harmonious marital relationship when viewed in the context of this marital estate. When questioned about Dennis' spending on his parents, Gabrielle acknowledged that such spending was not inappropriate, exclaiming, "they are his parents." Gabrielle

qualified her testimony by emphasizing that these expenditures should be discussed and that "you come to a decision together." Nevertheless, Dennis' expenditures on family members was relatively long-standing and regular.

Although a married couple may disagree about money spent on family members (and such disagreements may result in discord), such gifts standing alone should not be deemed dissipation or waste without examining the context of the expenditures, including consideration of the overall marital estate and implied consent under the facts and circumstances of this case. Ultimately, this Court does not find that, again with the exception of those items discussed below, such expenditures constitute a compelling reason to divide the community property unequally. Moreover, the assets acquired for the benefit of Dennis' family members are captured in the Marital Balance Sheet as community assets confirmed to Dennis with Gabrielle receiving her one-half interest as a result.

The foregoing findings are limited to those expenditures that benefitted direct family members, which this Court defines as Dennis' parents, Dennis' siblings and Dennis' children from his *prior* marriage. It appears that Dennis gifted community funds to an aunt totaling $15,000 in August and September 2014. Exhibit 75. These gifts took place after the issuance of the Joint Preliminary Injunction (May 15, 2014). Dennis failed to demonstrate by clear and convincing evidence that said $15,000 is not waste of community assets or that this particular family member was the beneficiary of regular and routine gifts. Further, since May 2014, Dennis made what appear to be two non-routine large payments of $3,600 each (in January and May 2015) to his

father, Sheldon Kogod. These payments occurred after the initiation of these divorce proceedings and do not appear to be related to his parents' routine and regular support. Finally, the $50,000 Dennis advanced to his father for a campaign contribution cannot be classified as an appropriate expenditure of community funds.

Dennis failed to demonstrate with credible evidence that the $72,200 detailed above was not improperly diverted from the marital community. Therefore, this Court finds a compelling reason exists to unequally divide the community assets by attributing the sum of $72,200 as part of Dennis' division of assets.

(e) Amounts Not Elsewhere Classified: Total Waste: $2,162,451

Anthem Forensics included as part of its analysis a category or "bucket"of expenditures not elsewhere classified in the Anthem Report. Anthem Forensics explained:

> While we have sought to identify potential community waste related to specific cost centers, the documentation that we have thus far received has prevented us from being able to precisely allocate other outflows between Dennis and non-community uses. As such, we have prepared a summary of outflows between Dennis and non-community uses.

Anthem Report13.

Anthem Forensics aggregated the outflows by category and year in Exhibit 6 to the Anthem Report. For ease of reference, Exhibit 6 to the Anthem Report is attached hereto as this Court's Exhibit 2. Anthem Forensics then made adjustments to the amounts that included: (1) removing amounts that were already included in the marital balance sheet as part of the property division; (2) removing amounts already allocated elsewhere in the Anthem Report; (3) adjusting the amounts that Anthem Forensics

assumed "may have reasonably benefitted the community" (even though Dennis did not provide proof that such a community benefit existed);[53] and (4) adjusting amounts based on Dennis' representations in his May 2015 FDF and his deposition testimony of his monthly spending on a particular expense item.

As previously noted, it appears Anthem Forensics accepted and relied on Dennis' representations regarding his monthly expenditures as he defined them in his May 2015 FDF. Although Dennis and Mr. Teichner complained that Anthem Forensics somehow placed Dennis on an "allowance" or set limits on his expenditures, the record establishes that Anthem Forensics relied on Dennis' claimed expenses (or, in other words, Dennis himself defined his monthly "allowance" for each expenditure based on his sworn May 2015 FDF). After allocating or crediting certain categories with the amount of expenses claimed by Dennis in his May 2015 FDF, Anthem Forensics allocated the excess amount by category into "amounts not elsewhere classified." Anthem Forensics also offered that some of the entries could not be determined without additional information. Thus, having already given credit to Dennis of the amount he claimed as his monthly expense in his May 2015 FDF, the amounts reflected in Exhibit 6 to the Anthem Report (and attached hereto as this Court's Exhibit 2) appear to be the excess amounts for which information is lacking or Dennis

[53]Under Note 5 to Exhibit 6, Anthem Forensics gave Dennis the benefit of the doubt. In this regard, although Anthem Forensics lacked information to determine whether these 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.

has failed to otherwise justify. It was Dennis' burden to demonstrate that such unaccounted expenditures did not constitute waste.[54]

After making adjustments to the category totals, the Anthem Report identifies a total of $3,611,035.84 in "non-community outflows not elsewhere classified." As noted above, this total is broken down into specific references in Exhibit 6 to the Anthem Report. In response thereto, the Teichner Report included the same exhibit with deletions (represented by a "D" in his Schedule 1) for those "expenditures for assets, investments, loan repayments and other items that should not be assumed by [Anthem Forensics] to be potential community waste." For ease of reference, Schedule 1 to the Teichner Report is also included as part of this Court's Exhibit 2. This Court finds that sufficient evidence exists to make the following additional downward adjustments (organized by the corresponding "Reference number" in Exhibit 2):

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 *prima facie* showing that category of expenditures constitutes waste; some entries pre-date 2010.

[54]Dennis also complained that Gabrielle scrutinized "nickel" and "dime" expenditures that would be impractical to account for. He cited to the discussion before this Court at a prior 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.

Reference number	Description/ Category	Adjustment amount	Explanation
18	Bank Fees: Finance	$7,337.72	No *prima facie* showing that category of expenditures constitutes waste; some entries pre-date 2010.
20	Bank Fees: Interest	$17,669.60	No *prima facie* showing that category of expenditures constitutes waste; small entry pre-dates 2010.
21	Bank Fees: Loan interest	$26,989.96	No *prima facie* 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.[55] 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;*[56]
(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.*[57]

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

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[55] *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.

[56] 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.

[57] 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.

justified by Dennis. This Court finds sufficient justification in the record to conclude that the foregoing adjustments are appropriate in the context of the spending from the marital estate. However, with respect to the remaining $2,162,451, this Court is unable to make a similar finding. Specifically, Dennis failed to meet his burden to show that $2,162,451 was not "wasted" or that said amount was used for community purposes. Accordingly, this Court finds that a compelling reason exists to unequally divide the community assets by attributing the sum of $2,162,451 as part of Dennis' division of assets.

Notably, as part of the Teichner Report, Dennis argued for the elimination of the following itemized "References" (with the parenthetical description of those items not discussed above by this Court): 7, 9 (auto-related not elsewhere classified), 23, 57 (home related – art (Wilshire apt.)), 64 (legal fees), 68, 69, 70, 71, 72, 73, 74, 79, 80, 95, 114, and 122 (wire transfer – unknown) for total "eliminations" of $1,768,251.69 "Before Accounting for Elimination of Business Related and Normal Living Expenses." Many of the References to which Dennis objected have resulted in further adjustments from the total as set forth above. For those References that Dennis argued for removal, but have not been deducted or adjusted by this Court, Dennis failed to satisfy by clear and convincing evidence his burden to demonstrate that those unaccounted monies did not constitute waste. Moreover, some of the auto-related expenditures took place after the issuance of the Joint Preliminary Injunction and Dennis failed to meet his burden to justify said expenditures. Accordingly, there is a compelling reason to divide the assets unequally by the resulting amount of $2,162,451.

(f) Opportunity Cost of Potential Community Waste

Gabrielle argued that she should be compensated for the opportunity cost "of foregone returns" associated with Dennis' use of community assets and income for purposes that did not benefit the marital community. Anthem Report 16. Further, Gabrielle also argued that she should be compensated for lost rental income for real property in which a family member or Nadya and the children resided. Although the Anthem Report did not identify a specific dollar amount of reimbursement, the Anthem Report cited Dennis' deposition testimony that the "targeted rate of return on his UBS accounts approximated 3.5 to 4.5 percent after taxes." *Id.*

This Court is not inclined to either find or conclude that, under the circumstances of this case, there is a compelling reason to divide the assets unequally on the basis of "foregone returns" associated with the diversion of community funds by Dennis. Independent of the speculative nature of evaluating such an opportunity cost, this Court takes into consideration the precipitous increase in the value of the marital estate during a period of time in which the marital relationship was irretrievably broken. Although this finding does not excuse the waste that this Court previously found Dennis to have committed, the fact that there was no diminution in the value of the marital estate is relevant to the Court's consideration of this issue raised by Gabrielle. Moreover, this Court similarly finds that potential lost rental income from real property in which either Dennis or a family member resided is not a sufficiently compelling reason for an unequal division of assets in this matter.

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In summary, this Court finds that a compelling reason exists to unequally divide the assets of the marital community pursuant to NRS 125.150 by attributing to Dennis the following amounts as part of the division of assets:

❑	Nadya and Dennis/Nadya's Children:	$1,808,112
❑	Jennifer:	$45,100
❑	Family Expenditures:	$72,200
❑	Amounts Not Elsewhere Classified:	$2,162,451
	TOTAL:	$4,087,863

IV. SANCTIONS

Gabrielle also seeks sanctions against Dennis for his violation of this Court's Joint Preliminary Injunction (May 15, 2014) and the terms of the parties' Stipulation and Order (Aug. 10, 2015). As noted previously, Gabrielle's request for contempt failed to include a sufficient affidavit from Gabrielle consistent with *Awad v. Wright*, 106 Nev. 407, 794 P.2d 713 (1990), abrogated on different grounds by *Pengilly v. Rancho Sante Fe Homeowners Ass'n*, 116 Nev. 646, 5 P.3d 569 (2000). Nevertheless, pursuant to EDCR 7.60,[58] this Court may consider sanctions against Dennis for his conduct.

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[58]EDCR 7.60 provides, in relevant part, as follows:

> (b) The court may, after notice and an opportunity to be heard, impose upon an attorney or a party any and all sanctions which may, under the facts of the case, be reasonable, including the imposition of fines, costs or attorney's fees when an attorney or a party without just cause:
>
> . . . .
>
> (1) So multiplies the proceedings in a case as to increase costs unreasonably and vexatiously.
>
> . . . .
>
> (5) Fails or refuses to comply with any order of a judge of the court.

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With respect to Dennis' alleged violation of the Stipulation and Order (Aug. 10, 2015), the terms thereof fail to provide this Court with an adequate basis to make findings of contempt (apart from the failure to include an appropriate *Awad* affidavit). The Stipulation and Order (Aug. 10, 2015) is devoid of any specific deadlines for the conduct required therein. Further, it appears from the record that the proceeds from the sale of the yacht have been preserved in the accounts being divided by this Court.

This Court's Joint Preliminary Injunction (May 15, 2014) (hereinafter referenced as the "JPI") provides, in relevant part, as follows:

> YOU ARE HEREBY PROHIBITED AND RESTRAINED FROM:
>
> 1. Transferring, encumbering, concealing, selling or otherwise disposing of any of your joint, common or community property of the parties, or any property which is the subject of a claim of community interest, except in the usual course of business or for the necessities of life, without the written consent of the parties or the permission of the court.

The record reflects that, after the issuance of the JPI, Dennis spent more than $10,000 on thirty-seven (37) individual transactions that totaled $1,486,452. Exhibit 73 (Examples of Outflows Greater than $10,000 Since May 2014). These expenditures do not include his purchase of a yacht and his Wilshire residence (which have been captured in the Marital Balance Sheet attached hereto). These expenditures do not appear to qualify as the "necessities of life" or to have been made in "the *ordinary* course of business." Nevertheless, it appears that the amounts listed in Exhibit 73 are included in either the Anthem Report for purposes of accounting, or are part of the Marital Balance Sheet. This includes references in Exhibit 73 to categories contained in Exhibit 6 to the Anthem Report. Although these expenditures have been captured

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in the Anthem Report and included as part of this Court's analysis of community waste, each transaction violated the terms of the JPI. There is no wealth exception to the express terms of the JPI. This Court sanctions Dennis the sum of $500.00 for each of the 39 violations itemized in Exhibit 73, for a total of $19,500. Dennis should pay to Gabrielle the $19,500 sanction within thirty (30) days of the entry of this Decree.

This Court is not inclined to find that sanctions should be imposed for the expenditures detailed in Exhibit 72 (Nadya/Children-Related Outflows Since May 2014), or Exhibit 75 (Spreadsheet showing payments to or on behalf of Dennis' Family Members since May 2014). Again, these expenditures are included in other sections of the Anthem Report and have been considered by the Court with respect to the issue of waste. Further, many of the expenditures listed in Exhibit 72 and Exhibit 75 were for relatively small amounts and were for ongoing living expenses that this Court would not expect would cease upon the initiation of the divorce. Although these expenditures are appropriate for consideration in evaluating Gabrielle's claim of waste, this Court does not find a sufficient basis to impose additional monetary sanctions against Dennis.

V. ALIMONY

A. CONCLUSIONS OF LAW

NRS 125.150 provides that, in granting a divorce, this Court "[m]ay award such alimony to the wife or to the husband, in a specified principal sum or as specified periodic payments, as appears just and equitable." NRS 125.150 further adds, in pertinent part, as follows:

5. In granting a divorce, the court may also set apart such portion of the husband's separate property for the wife's support, the wife's separate property for the husband's support or the separate property of either spouse for the support of their children as is deemed just and equitable.

* * * *

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

(a) The financial condition of each spouse;

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

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

(d) The duration of the marriage;

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

(f) The standard of living during the marriage;

(g) The career before the marriage of the spouse who would receive the alimony;

(h) The existence of specialized education or training or the level of marketable skills attained by each spouse during the marriage;

(i) The contribution of either spouse as homemaker;

(j) The award of property granted by the court in the divorce, other than child support and alimony, to the spouse who would receive the alimony; and

(k) The physical and mental condition of each party as it relates to the financial condition, health and ability to work of that spouse.

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

(b) Whether the spouse who would receive such alimony provided financial support while the other spouse obtained job skills or education.

(Emphasis added).

There have been a number of cases from the Nevada Supreme Court over the years that have discussed various factors to consider when determining the propriety of an award of spousal support. For the most part, these factors have been codified in NRS 125.150(9). However, these eleven statutory guidelines provide no guidance as to the relative weight to be applied to each factor or the measure of balancing these factors. Further, there is no formula to be applied by this Court in calculating or determining the propriety of awarding spousal support or the amount thereof. Rather, this Court weighs and balances the foregoing factors to adjudicate this issue.

Scholarly discussion of these statutory guidelines is instructive, specifically including the Honorable David A. Hardy's *Nevada Alimony: An Important Policy in Need of a Coherent Policy Purpose*, 9 NEV. L. J. 325 (2009). To this end, the statutory factors support a conclusion that spousal support is not limited to a "need" based determination. Rather, there are three general categories or theories of support. First, need based support (looking at need and ability to pay). Second, support that is in the nature of compensation for economic losses as a result of the marriage and divorce (which includes support that is based on the subordination of a career by one spouse, support that is adjunct to property division where the payor spouse has developed a "career asset," and support that is based on a spouse's reliance on the existence of

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marriage). Finally, support that is intended for welfare avoidance, or to prevent a spouse from becoming a public charge.

The purpose of spousal support is not to equalize post-divorce incomes, but "to allow the recipient spouse to live as nearly as fairly possible to the station in life enjoyed before the divorce." *Shydler v. Shydler*, 114 Nev. 192, 198, 954 P.2d 37, 40 (1998). Further, "[a]lthough the amount of community property to be divided between the parties may be considered in determining alimony," a spouse should not be required to deplete his/her share of community property for support. *Id.*, 114 Nev. at 198, 954 P.2d at 40. Further, this Court should not consider the respective "merits" of the parties in adjudicating the issue of spousal support. *Rodriguez v. Rodriguez*, 116 Nev. 993, 13 P.3d 415 (2000). It is not a "sword to level the wrongdoer," nor is it a "prize to reward virtue." *Id.*116 Nev. at 999, 13 P.3d 419. Rather, "Alimony is financial support paid from one spouse to the other whenever justice and equity require it." *Id.*

Prior to addressing Gabrielle's request for periodic spousal support, this Court disposes of the issue of rehabilitative support. Pursuant to NRS 125.150(10), this Court is required to consider whether there is a basis to award rehabilitative alimony. Based on the record before this Court, there is no basis for an award of rehabilitative alimony. There are no facts in the record establishing the existence of a plan for rehabilitation and no evidence establishing viable options for rehabilitation or training. Indeed, it appears that Gabrielle is satisfied with her existing career and there was no indication that she desired or needed further training or education. Moreover,

Gabrielle leaves the marriage with an educational background that is superior to Dennis. Gabrielle has neither sought nor presented facts that warrant consideration of rehabilitative support.

B. FINDINGS OF FACT

Preliminarily, this Court finds that, taking into consideration Gabrielle's income (both from her employment and the passive income she will earn on the assets she receives as part of the division of community property), the spousal support considered by this Court is not need based or for the purpose of welfare avoidance. Nevertheless, there is a sufficient factual basis for the Court to consider an award of support that is in the nature of compensation for economic losses as a result of the marriage and divorce. With respect to the statutory factors to be considered, this Court finds as follows:

> (1) The financial condition of each spouse; the income, earning capacity, age and health of each spouse; and the physical and mental condition of each party as it relates to the financial condition, health and ability to work of that spouse. NRS 125.150(9)(a), (e) and (k)

Although the focus of these statutory factors is the recipient's need and payor's ability to pay, subsection (e) includes an element of examining the development by the payor of a career asset and reliance on the part of the recipient on the continuation of marriage. It is undisputed that both parties are capable of continuing to work and neither party suffers from any limiting mental or physical condition that inhibits their respective ability to earn income. Although Dennis referenced an upcoming hip

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surgery, there is no evidence indicating that he will be unable to continue his employment in the future. Gabrielle is 58 years of age and Dennis is 57 years of age.

In evaluating the financial condition of each spouse, this Court considers and defines the income of both Gabrielle and Dennis to evaluate their income and earning capacity. With respect to income earned by the parties during the marriage, the increase in Dennis' annual income has been dramatic. For example, in 2003, the parties reported $826,179 in combined total income/adjusted gross income (with $826,902 in "wages, salaries, tips").[59] Exhibit 16. From $826,179 in income in 2003, their combined income thereafter is summarized as follows:

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

[59]It appears that Gabrielle's portion of the parties' combined income was a very small 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.

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Year	Total/Adjusted Gross Income	Wages, salaries, tips	Exhibit
2014	$14,976,489	$14,459,056	5
2015[60]		$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.

[60]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.

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Gabrielle has worked as a nurse manager, nurse recruiter and a clinical nurse. Although her Certified Legal Nurse Consultant credential lapsed in approximately 2012, she has worked at Dignity Health for approximately ten years. She works 24 hours per week (or 48 hours over a two-week pay period). Throughout their marriage, there was not an expectation that Gabrielle would work more than her present part-time employment. Gabrielle enjoys her current employment and, during the marriage, Dennis encouraged Gabrielle to remain with Dignity Health.[61] Gabrielle has not applied for any different employment since 2004. Gabrielle defined her income in her 2016 FDF, wherein she represented that her average gross monthly income was $4,624.30. Gabrielle's 2016 FDF. After deductions, her net monthly income was $3,800. *Id.*

In contrast with Gabrielle's income, defining Dennis' income for support purposes is complicated. A comparison of his various FDFs filed with the Court illustrates the wide range of income reported by Dennis. For example, Dennis represented average gross monthly income of $66,666.66 in his February 2015 FDF. His reported average gross monthly income increased to ***$600,310.40*** in his May 2015 FDF. Finally, Dennis represented average gross monthly income of $61,538.48 in his February 2016 FDF. Dennis' income and benefits of employment with DaVita

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[61]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.

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is summarized in the annual Proxy Statements he received from the United States Securities and Exchange Commission, which provide the following detailed summary:[62]

Year	Salary	Bonus	Stock Awards	Options Awards	Non-Equity Incentive Plan Compensation	All Other Compen-sation	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.[63]

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[62]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.

[63]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

Moreover, from 2003 through 2009, this Court notes that the parties' combined income from "wages, salaries, tips" totaled $8,861,289, for an annual average combined income of $1,265,898.43. This Court also takes into consideration the fact that the highest income earned by Dennis came at a time that the marital relationship was broken and the parties had permanently separated. Without ascribing credit or blame, the delay in the parties divorcing has resulted in significant growth in the size of the overall marital estate. Although this Court does not accept Dennis' hypothetical proposition that the marital estate to be divided in 2010 would have been $4 million had he prosecuted his Complaint for Divorce (Mar. 10, 2010), this Court does accept the argument that the amount Gabrielle will receive as part of the property division has increased significantly during the five plus years that the parties have been permanently separated.

Recognizing that this is not a need based spousal support case, this Court similarly (as with Dennis' incentive compensation income) discounts the passive income that Gabrielle will earn from the property that she will receive as part of the property division.[64] Instead, this Court focuses on Dennis' base salary plus his average bonus income received from 2008 through 2012, and 2014 and Gabrielle's income from her employment. Thus, this Court finds that Dennis' average gross monthly

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which a "bonus" was not reported pursuant to SEC filings), the annual average bonus was $159,000.

[64]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.

income for purposes of support is $80,000, with average net monthly income of $58,000 (after deducting federal income taxes and social security deductions). The resulting difference in the parties' average monthly net incomes is $54,200.

(2) The nature and value of the respective property of each spouse and the award of property in the divorce to the spouse who would receive alimony. NRS 125.150(9)(b) and (j)

Dennis proposes that he receive the majority of the non-liquid assets as part of the division of assets. This includes: (1) the residence in which Nadya and the children reside (the Oak Pass property); (2) the residence in which Dennis' parents reside (San Vicente property); and (3) the residence in which Dennis' brother's family reside (Canon Condo). Based on such a division, Dennis argued that Gabrielle would leave the marriage with approximately $18,000,000 in cash and $2,000,000 in real estate. Dennis added that Gabrielle should be able to earn a reasonable rate of return of at least 4%. As such, Dennis projected that Gabrielle could earn between $500,000 and $800,000 in passive income if Gabrielle invests the liquid assets with a conventional investment house (or even with a bank).[65]

According to Gabrielle's FDFs, she spends between $180,000 and $240,000 per year. Her 2015 FDF (Exhibit XX) shows total monthly expenses of $15,255 per month, or $183,060 annually. Gabrielle acknowledged, however, that her expenses would likely be reduced slightly after the Lake Las Vegas residence was sold. Thus,

[65]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.

Gabrielle does not "need" support to meet her expenses. Nevertheless, comparing the total income each party will earn based on the history of their earnings during the past five years (combined with the passive income Gabrielle likely will earn), the record supports a finding that Dennis will continue to earn more income annually than Gabrielle.

(3) The contribution of each spouse to any property held by the spouses pursuant to NRS 123.030. NRS 125.150(9)(c)

This factor is not applicable in this case.

(4) The duration of the parties' marriage. NRS 125.150(9)(d)

The parties married on July 20, 1991. Thus, they have been married for nearly 25 years, which qualifies as a long-term marriage. As a result, Gabrielle has relied on the continued existence of their marriage for her support. However, it is not lost on this Court that the parties have not shared a harmonious marital relationship since approximately 2004. By no later than 2010, the parties were permanently separated. Further, as discussed throughout this Decree, this Court has determined that their marriage was irretrievably broken in 2004. Finally, this divorce action was initiated in December 2013. At that time, the parties had been married for 22 years.

(5) Standard of living during the marriage. NRS 125.150(9)(f)

The parties' standard of living is defined by the historical earnings of the parties previously discussed. Again, although not need based, Gabrielle relied on the existence of the parties' marriage to maintain the standard of living achieved as a result of Dennis' income capacity. Without objection, Gabrielle followed Dennis' career

pursuits, which will result in Gabrielle leaving this marriage with more than $20 million in assets.

(6) The career before the marriage of the spouse receiving alimony. NRS 125.150(9)(g)

Both Gabrielle and Dennis had established a degree of success in their respective careers before their marriage. Although the parties followed Dennis' career throughout their marriage, it does not appear that Gabrielle's career materially suffered as a result of this mutual decision, or that she would be earning significantly more based on career subordination during the marriage.

(7) The existence of specialized education or training or level of marketable skills attained by each spouse during marriage. NRS 125.150(9)(h)

Although Dennis did not receive specialized education during the marriage, his career experiences laid the foundation for his role and position that he now enjoys at DaVita. Indeed, he acknowledged that his employment experience played a key role in "getting me to DaVita," and that his ability to remain with DaVita was something he "earned" through hard work and "getting results." At the same time, though to a lesser degree, Gabrielle remained employed throughout most of their marriage and benefitted from the job training she experienced at various places of employment and in various capacities.

(8) The contribution of either spouse as a homemaker . NRS 125.150(9)(i)

This factor includes elements of career subordination, but it is not of significant import in this matter. Gabrielle testified that, as between the parties, she was

primarily responsible for care-taking duties of their various marital homes. Although the parties routinely employed house-cleaners, Gabrielle would cook and care for their home. However, this Court does not find that Gabrielle served as a homemaker in a traditional sense. At no time did it appear that she avoided or terminated employment for the purpose of taking care of the parties' home. Although Gabrielle's Brief cites multiple cases discussing the significance of the career sacrifices of homemakers, many of the citations involved full-time homemakers that remained at home to manage the home and raise children. Such is not the case in this matter.

Weighing and balancing the foregoing factors, this Court finds that Dennis should pay spousal support to Gabrielle in the sum of $18,000 per month, for a period of 108 months, for a total of $1,944,000. Considering the length of the parties' separation, and recognizing that the support is not need based, this Court further concludes and finds that the support should be paid in a specified or lump sum amount so as to disentangle the parties. NRS 125.150(1)(a) and (5). Accordingly, applying a 4% discount rate (the rate of return commonly referenced in the record) to the periodic monthly sum of $18,000 per month for a period of 108 months, results in a present value lump sum amount of $1,630,292. This amount should be effectuated by awarding Gabrielle the sum of $1,630,292 from the UBS Resource Management Account (account 12745) awarded to Dennis.

Based on the foregoing Findings of Fact, and Conclusions of Law, and good cause appearing therefor,

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It is hereby ORDERED, ADJUDGED, and DECREED that an absolute DECREE OF DIVORCE is hereby GRANTED and the bonds of matrimony are hereby DISSOLVED and the parties are returned to the status of single, unmarried individuals, with Plaintiff henceforth known as GABRIELLE ROSE CIOFFI.

It is further ORDERED, ADJUDGED and DECREED that the assets and debts are divided pursuant to the Marital Balance Sheet attached hereto as Exhibit I. In this regard, it is further ORDERED that the following assets are confirmed to Gabrielle as her sole and separate property:

(1) the residence and real property located at 21 Augusta Canyon Way, Las Vegas, Nevada;

(2) the sum of $186,030 from the net sales proceeds realized from the sale of the Lake Las Vegas residence (plus or minus one-half (½) of any amount in excess of or below net sales proceeds of $570,502);

(3) the following bank and financial accounts:

(a) the Merrill Lynch/Bank of America checking account (ending 0129); and

(b) one-half of the Merrill Lynch/Bank of America joint checking account (ending 6446);

(4) the following investments:

(a) the UBS Strategic Advisor account (no. 12743);

(b) the UBS Private Wealth Solutions account (no. 13134);

(c) the UBS Resource Management Account (account 21076);

(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

(10) all of Gabrielle's furnishings, jewelry, clothing, personal belongings and effects.

It is further ORDERED that the following assets are confirmed to Dennis as his sole and separate property:

(1) the following real properties:

(a) the sum of $384,472 from the net sales proceeds realized from the sale of the Lake Las Vegas residence (plus or minus one-half (½) of any amount in excess of or below net sales proceeds of $570,502);

(b) the Oak Pass property;

(c) the San Vicente property;

(d) the Canon Condo;

(e) the residence and real property located at 10776 Wilshire Boulevard; and

(f) the nanny quarters located at 10776 Wilshire Boulevard;

(2) the following bank and financial accounts:

(a) one-half of the Merrill Lynch/Bank of America joint checking account (ending 6446);

(b) the Wells Fargo checking account (ending 5397);

(c) the Wells Fargo checking account (ending 8870); and

(d) the Wells Fargo savings account (ending 6253);

...

(3) the following investments:

(a) the UBS Resource Management Account (account 12745);

(b) the UBS Resource Management Account (account 18575);

(c) the NEA investment;

(d) the Radiology Partners investment;

(e) the iChill investment;

(f) any interest in the Pray for Ukraine/Winter movie; and

(g) any interest in the Thomasina movie;

(4) Dennis' interest in any incentive awards through his employment with DaVita, less Gabrielle's one-half (½) interest in the fractional community property percentage in any such 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;

(5) the following automobiles:

(a) the 2015 Bentley 12 cyl.;

(d) the 2015 Bentley 8 cyl.; and

(c) one-half of the net sales proceeds realized from the sale of the 2015 Ferrari;

(6) receivables due and owing from Kim Matthews, Bernie Kogod, Mitchell Kogod, and Sheldon Kogod;

(7) the following retirement accounts:

(a) the UBS Rollover IRA (46);

(b) the sum of $13,427 from the DaVita Executive retirement plan;

(c) the Chase Cigna Health Savings account;

(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; and

(e) the Voya DaVita retirement account;

(8) the Principal life insurance policy;

(9) the sapphire ring;

(10) one-half (½) of all credit card/travel reward points accumulated during the parties' marriage; and

(11) all of Dennis' furnishings, jewelry, clothing, personal belongings and effects.

It is further ORDERED that Gabrielle has the option of receiving as her assets the 2015 Bentley (12 cyl.) and the 2015 Bentley (8 cyl.) at the corresponding values she placed on the vehicles. It is further ORDERED that Gabrielle must make her election to receive these vehicles within 14 days of the entry of this Decree. It is further ORDERED that, if Gabrielle exercises this option, the Marital Balance Sheet

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shall be modified to insert the corresponding values in Gabrielle's column of assets, with the totals recalculated to effectuate an equal division

It is further ORDERED that Dennis shall assume, pay, and hold Gabrielle harmless from the outstanding amount owed on the UBS line of credit (which is treated as a community debt).

It is further ORDERED that Gabrielle shall assume, pay and hold Dennis harmless from the following debts as her sole and separate responsibility:

(1) the amount owed to Banana Republic (account ending 4713);

(2) the amount owed to Discover (account ending 5161);

(3) the amount owed to Merrill Lynch AMEX (account ending 9677);

(4) the amount owed to Kohl's (account ending 557);

(5) the amount owed to Nordstrom (account ending 992);

(6) the amount owed to TJX Rewards (account ending 6951);

(7) the amount owed to LoveLoft Mastercard (account ending 5363) and

(8) the amount owed to Saks (account ending 688).

It is further ORDERED that Dennis shall assume, pay and hold Gabrielle harmless from the following debts as his sole and separate responsibility:

(1) the amount owed to American Express Centurion (account ending 3005);

(2) the amount owed to American Express Optima (account ending 2003);

(3) the amount owed to American Express Platinum (account ending 9008);

(4) the amount owed to Mastercard Black Card (account ending 1588); and

(5) the amount owed to Wells Fargo Visa (account ending 1032).

It is further ORDERED that the parties shall equally share the costs associated with the preparation of any Qualified Domestic Relations Order(s) necessary to effectuate the division of retirement accounts set forth herein.

It is further ORDERED that, as part of the division of assets, the sum and amount of $4,087,863 is attributed as an asset to Dennis in the Court's **Exhibit I**.

It is further ORDERED that Gabrielle is awarded the sum and amount of $1,630,292 as a specified principal sum as and for spousal support, with said $1,630,292 paid from the UBS Resource Management Account (account 12745).

It is further ORDERED that Dennis shall pay to Gabrielle the sum of $19,500 within thirty (30) days of the entry of this Decree as and for sanctions associated with his violation of the JPI.

DATED this 22nd day of August, 2016.

BRYCE C. DUCKWORTH
DISTRICT COURT JUDGE
DEPARTMENT Q

Exhibit 1

Cioffi-Kogod v. Kogod

Marital Balance Sheet

	ASSETS	Value	Debt	Net Value	Property Value: Community: Dennis	Property Value: Community: Gabrielle	Property Value: Separate: Dennis	Property Value: Separate: Gabrielle	NOTES
	CASH/BANK ACCOUNTS								
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	
	INVESTMENTS								
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	
	BUSINESS INTERESTS								
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	
	RECEIVABLES								
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: Community Dennis	Community Gabrielle	Separate Dennis	Separate 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* 5/4/2016 hearing; Ex. WWWW
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	
	AUTOS & RECREATIONAL VEHICLES								
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					
	Subtotal	$736,675	$0	$736,675	$598,337	$138,337	$0	$0	
	PERSONAL PROPERTY								
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					
	Subtotal	$14,000	$0	$14,000	$14,000	$0	$0	$0	
	LIFE INSURANCE (Cash Value)								
40	Principal	$20,500	$0	$20,500	$20,500				Exhibit XXXXX
	Subtotal	$20,500	$0	$20,500	$20,500	$0	$0	$0	

	ASSETS	Value	Debt	Net Value	Property Value: Community Dennis	Property Value: Community Gabrielle	Property Value: Separate Dennis	Property Value: Separate Gabrielle	NOTES
	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	$4,087,883	$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	

					Debt Value				
			Net	Community		Separate		
TEM	LIABILITIES	Value	Debt	Value	Dennis	Gabrielle	Dennis	Gabrielle	NOTES
	LONG TERM DEBT								
49	UBS Line of Credit (27)		$412,723		$412,723				Exhibit AAAAA
	Subtotal		$412,723		$412,723	$0	$0	$0	
	OTHER LIABILITIES								
50	Banana Republic Visa (4713)		$308					$308	Exhibit 133
51	Discover (5161)		$2,435					$2,435	Exhibit 134
52	Kohl's (557)		$0					$0	Exhbiit 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 (688)		$289					$289	Gabrielle's Brief
64	TJX Rewards (6951)		$620					$620	Gabrielle's Brief
	Subtotal		$69,798		$0	$0	$65,406	$4,392	
	TOTAL LIABILITIES		$482,521		$412,723	$0	$65,406	$4,392	
	NET EQUITY				$19,183,068	$19,183,067	$3,549,655	$3,602,669	
	EQUALIZING AMOUNT				$1				

Exhibit 2

Expert v. Expert
Las Vegas, Nevada

ASSESSMENTS OF POTENTIAL COMMUNITY WASTE NOT ELSEWHERE CLASSIFIED

Exhibit 6

Figures refer to Anthony's Deal notes 15, 2018 report

Ref	Description	2009	2009	2010	2011	2012	2013	2014	2015	Total	Adjustments Note	Adjustments Amount	Adjusted
1	Accounting Services										1		
2	Apple Payroll										2		
3	Auto Related										3		
4	Auto Related - Alta Bank (lease payment)										4		
5	Auto Related - Amy										5		
6	Auto Related - BMW										6		
7	Auto Related - GMAC (Cadillac)												
8	Auto related - Harley										7		
9	Auto Related - Lenny's (not showing a clientele)										8		
10	Auto related - Mercedes										9		
11	Auto Related - Porsche										10		
12	Auto Related - Tesla										11		
13	Auto Support (CA)										12		
14	Auto Support (CO)										13		
15	Auto Support (NY)										14		
16	Bank Fees										15		
17	Bank Fees: Cash Advance												
18	Bank Fees: Finance Charge												
19	Bank Fees: Foreign Transaction										16		
20	Bank Fees: Interest												
21	Bank Fees: Late Interest												
22	Blue Note										17		
23	Capital Call - Mutual Fund												
24	CC Payment - Hakkasan												
25	CC Payment - American Express												
26	CC Payment - Bhati Card												
27	CC Payment - BofA												
28	CC Payment - Chase												
29	CC Payment - Citi Cards												
30	CC Payment - US Airways												
31	Cellular - AT&T												
32	Cellular - Verizon												
33	Checks written to Cash												
34	City of (CA)												
35	Cleaning Services - Dry Cleaning												
36	Cleaning Services - Dry Cleaners (CA)												
37	Cleaning Services - Dry Cleaners (CO)												
38	Dentistry												
39	Dues & Subscriptions												
40	Dues & Subscriptions - 24 Hour												
41	Dues & Subscriptions - AMTA												
42	Dues & Subscriptions - Cote de Cash (CA)												
43	Dues & Subscriptions - Flavors (CA)												
44	Dues & Subscriptions - Flavors (CO)												
45	Dues & Subscriptions - Membership Drive												
46	Dues & Subscriptions (CA)												
47	Expenditures for Mrs. Stallone												
48	Expenditures for Mr. Stallone - Payable exp.												
49	Fashion related												
50	Furniture (CO)												
51	Gas/Fuel												
52	HMO												
53	Golf												
54	Groceries												
55	HOA dues - Whiskey												
56	Home related												
57	Home related - Art (Whiskey pre)												
58	Home related - Pest Control												
59	Home related (CA)												
60	Insurance												
61	Internet Cable												
62	Jewelry/Watches												
63	Landscape												
64	Legal Fees												
65	Legal Fees - Divorce												
66	Loan - Mitchell Segal												
67	Loan Payment												
68	Loan Payment - Bank of America												
69	Loan Payment - Chase												
70	Loan Payment - UBS												
71	Loan Payment - US Bank												
72	Loan Payment - Washington Mutual												
73	Loan personal - Wells Fargo												
74	LOC												
75	Lodging												
76	Membership Corporation												
77	Meals and entertainment												

Appeal v. Appeal
(S) Reg 8( )(a)(ii)

ASSESSMENTS OF POTENTIAL COMMUNITY WASTE NOT ELSEWHERE CLASSIFIED — SCHEDULE 6

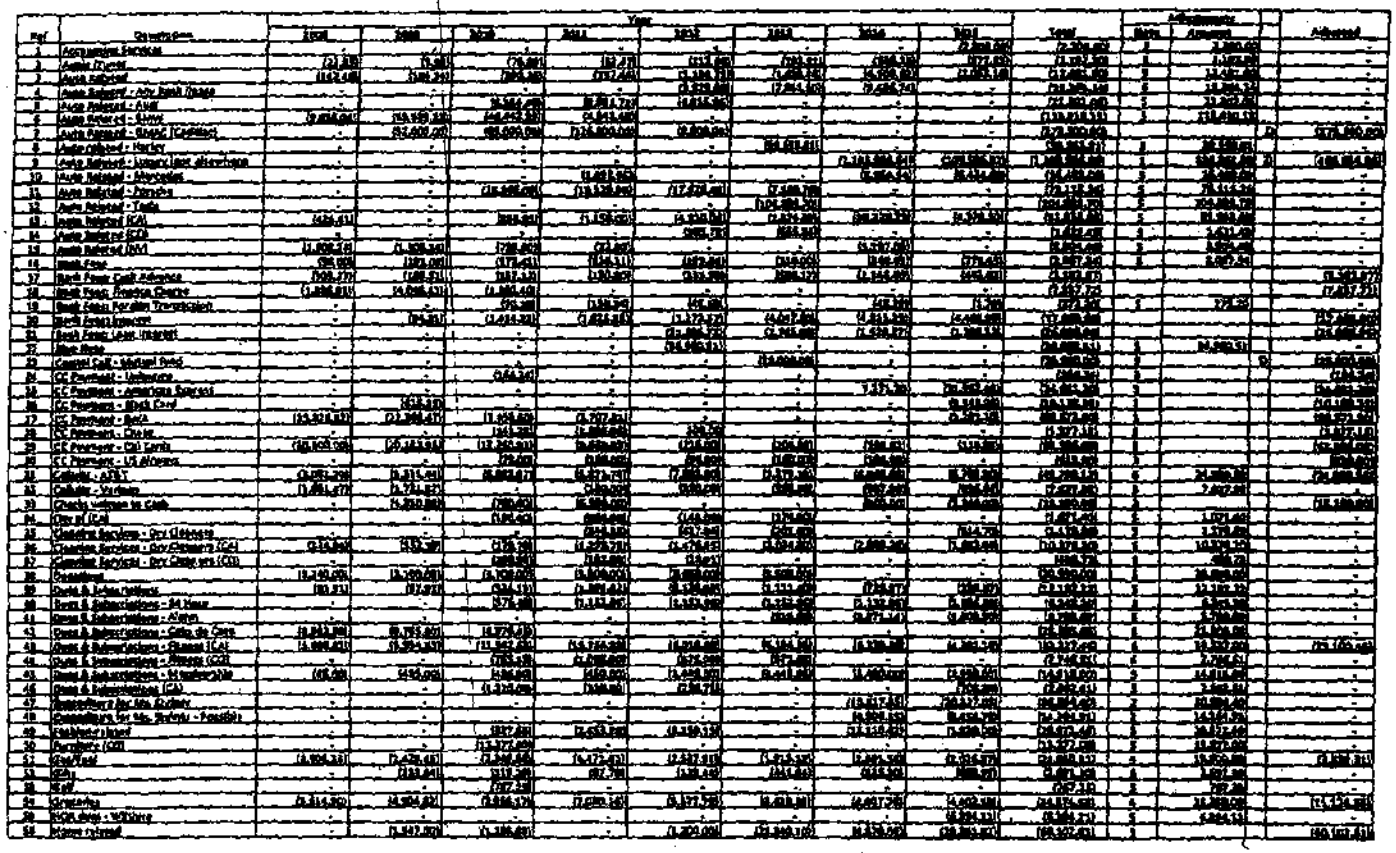
Please refer to Anthony's December 13, 2015 report.

Ref	Description	2008	2009	2010	2011	2012	2013	2014	2015	Total	Adjustments Note	Adjustments Amount	Adjusted
78	Medical Therapy	(6,436.34)	(8,372.50)	(7,823.84)	(10,099.66)	(4,858.94)	(7,867.00)	(6,911.76)	(29,648.00)	(74,918.06)	5	74,918.06	-
79	Medical appliances	-	(8,311.84)	-	-	-	(6,079.00)	-	-	(14,390.84)			(14,390.84)
80	Travel Compelled Cheque	(196,911.84)	(5,500.00)	-	-	-	-	-	-	(202,411.84)	5		(202,411.84)
81	Parking Tickets/Fines (CA)	(1,76.45)	(96.00)	(806.50)	(133.00)	(757.00)	(437.50)	(550.44)	(566.00)	(3,426.00)	5	3,983.05	-
82	Payments to Individuals	(618.51)	(2,713.00)	(1,139.00)	(6,500.00)	(15,611.70)	(14,897.50)	(28,813.00)	(13,710.00)	(83,422.51)	6	64,574.99	(18,847.52)
83	Payments to Individuals - Daniel Perello	-	-	-	-	-	(6,681.75)	(2,000.00)	(34,812.00)	(43,493.75)	5	13,073.00	-
84	Payments to Individuals - Brenda Rogers	-	-	-	(1,000.00)	-	(98,000.00)	(48,000.00)	(10,000.00)	(157,000.00)	3		(48,000.00)
85	Payments to Individuals - Pat Murphy	(2,000.00)	-	(5,000.00)	(500.00)	(2,853.51)	(2,500.00)	-	(6,000.00)	(18,853.51)	5	20,841.53	-
86	Payments to Individuals - Silvia Pantin	-	-	-	-	-	-	-	(3,250.00)	(3,250.00)	5	3,250.00	-
87	Personal Cash	-	(75.00)	-	(1,150.00)	(221.57)	(250.00)	(80.00)	(400.00)	(2,176.57)	5	1,845.30	-
88	Pet Related (CA)	(350.10)	-	-	-	-	(1,972.00)	-	-	(2,322.10)	5	44.00.00	-
89	Pharmacy	(1,888.89)	(2,249.89)	(2,864.10)	(4,476.50)	(2,288.66)	(7,481.70)	(2,734.70)	(2,488.00)	(26,012.44)	5	25,012.44	-
90	Physiotherapist	-	-	(250.00)	(37.50)	-	(150.00)	-	-	(437.50)	5	450.00	-
91	Political Contributions	(3,000.00)	(41,700.00)	(20,750.00)	(17,112.50)	(34,681.00)	(15,744.51)	(8,902.00)	(5,000.00)	(216,912.00)	5	214,512.00	-
92	Post Retired (CA)	-	(900.00)	(1,613.00)	(1,000.00)	(1,313.00)	(1,872.14)	(2,000.00)	(1,447.00)	(13,945.14)	5	11,945.14	-
93	Prize for Libraries	-	-	-	-	-	-	(83,000.00)	-	(83,000.00)	1	81,000.00	-
94	Professional Services (CA)	(2,915.00)	(2,515.00)	-	-	(4,500.00)	-	-	(1,000.00)	(11,000.00)	5	11,000.00	-
95	Property Improvements	-	-	-	-	(800.00)	-	(6,000.00)	-	(6,800.00)	5	-	(6,800.00)
96	Property Improvements Luxury Tax Vizsla	-	-	-	-	-	-	(16,413.14)	(23,132.00)	(39,545.14)	4	46,000.14	-
97	Property Purchase	(13,600.00)	(497,308.59)	-	-	(1,324,979.87)	(8,646,145.17)	(47,600.00)	(8,847,827.00)	(23,876,354.73)	1	17,478,354.73	-
98	Rent - Steele Park	-	-	-	-	(4,182.00)	(1,750.00)	-	-	(5,932.00)	5	9,750.19	-
99	Rent - Sage - Strike Building	-	-	(250.00)	(1,881.19)	(1,150.00)	-	-	-	(3,281.19)	5	2,724.21	-
100	Rent - Urban Skate	-	-	(24,350.00)	(14,831.47)	(17,800.00)	-	-	-	(57,481.47)	5	121,481.66	-
101	Security	-	-	-	(1,00.00)	(700.00)	(227.50)	(247.50)	(278.00)	(2,773.00)	5	1,775.31	-
102	Security - K-9 Enforcement	-	-	-	-	-	(5,000.00)	-	-	(5,000.00)	5	25,000.00	-
103	Shipping	(1,81.10)	(13.00)	(281.20)	(53.50)	(25.00)	(1,16.70)	(84.70)	(1.00)	(2,00.70)	5	980.77	-
104	Shipping	(8,404.50)	(40,500.00)	(82,440.00)	(21,870.00)	(22,000.00)	(44,000.00)	(24,774.00)	(24,284.00)	(268,272.50)	4	46,000.00	(178,772.50)
105	Shredding (Information)	-	(52.19)	(1,134.20)	(1,240.10)	(1,000.00)	(4,170.00)	(3,000.00)	(4,007.10)	(14,543.59)	5	18,543.00	-
106	Storage (CO)	-	-	(00.00)	-	-	(750.00)	(100.00)	-	(1,750.00)	5	1,750.00	-
107	Tax Payments - Property Taxes (CA)	-	(2,0,00.10)	(20,007.50)	-	(40,000.00)	(00,000.00)	(11,000.00)	(24,000.10)	(111,007.50)	1	112,007.50	-
108	Translating	-	-	-	-	-	-	(200,000.00)	-	(200,000.00)	1	100,000.00	-
109	Transportation	(00.30)	(00.00)	(1,000.47)	(1,350.40)	(2,000.00)	(2,340.00)	(5,074.70)	(6,000.00)	(19,791.00)	5	19,791.00	-
110	Travel	(00.00)	(00.90)	(00.00)	-	(00.00)	(00.00)	(427.10)	(00.00)	(1,00.00)	5	2,00.00	-
111	Travel - Airfare	(1,00.00)	(2,00.00)	(1,00.00)	(1,00.00)	(1,00.00)	(1,00.00)	(2,177.00)	(2,00.00)	(11,00.00)	5	13,00.00	-
112	Travel - Airfare Insurance	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	5	1,00.00	-
113	Travel - Inflight service	-	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	5	00.00	-
114	Unrecognized	(1,00.00)	(10,00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	6	00.00	(00.00)
115	Utilities - Cable	-	-	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	5	00.00	-
116	Utilities - Century Link	-	-	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	5	00.00	-
117	Utilities - Gas (CA)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	5	00.00	-
118	Utilities - SA Department	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	5	00.00	-
119	Utilities - Time Warner Cable	-	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	5	00.00	-
120	Utilities (CA)	(00.00)	(00.00)	(00.00)	(00.00)	-	-	-	(00.00)	(00.00)	5	00.00	-
121	Workout (CO)	-	-	-	-	-	(00.00)	-	-	(00.00)	5	00.00	-
122	Wire Transfer - Unknown	-	-	(5,00.00)	-	(00.00)	-	(00.00)	(00.00)	(00.00)	2		(00.00)
123	Withdrawals and cash advances	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	2 and 3	00.00	(00.00)
124	WT - Investment	-	-	-	-	-	(00.00)	-	-	(00.00)	1	00.00	-
125	Yacht Related	-	-	-	-	(00.00)	(00.00)	(00.00)	(00.00)	(00.00)	2	00.00	-
126	Yacht Related - purchase	-	-	-	-	(00.00)	-	(00.00)	-	(00.00)	2	00.00	-

TOTAL (00.00)

"Not Classified Elsewhere" Expenditures With Eliminations Other Than for Amounts for Unidentifiable Business Related and Personal Expenditures

Schedule A



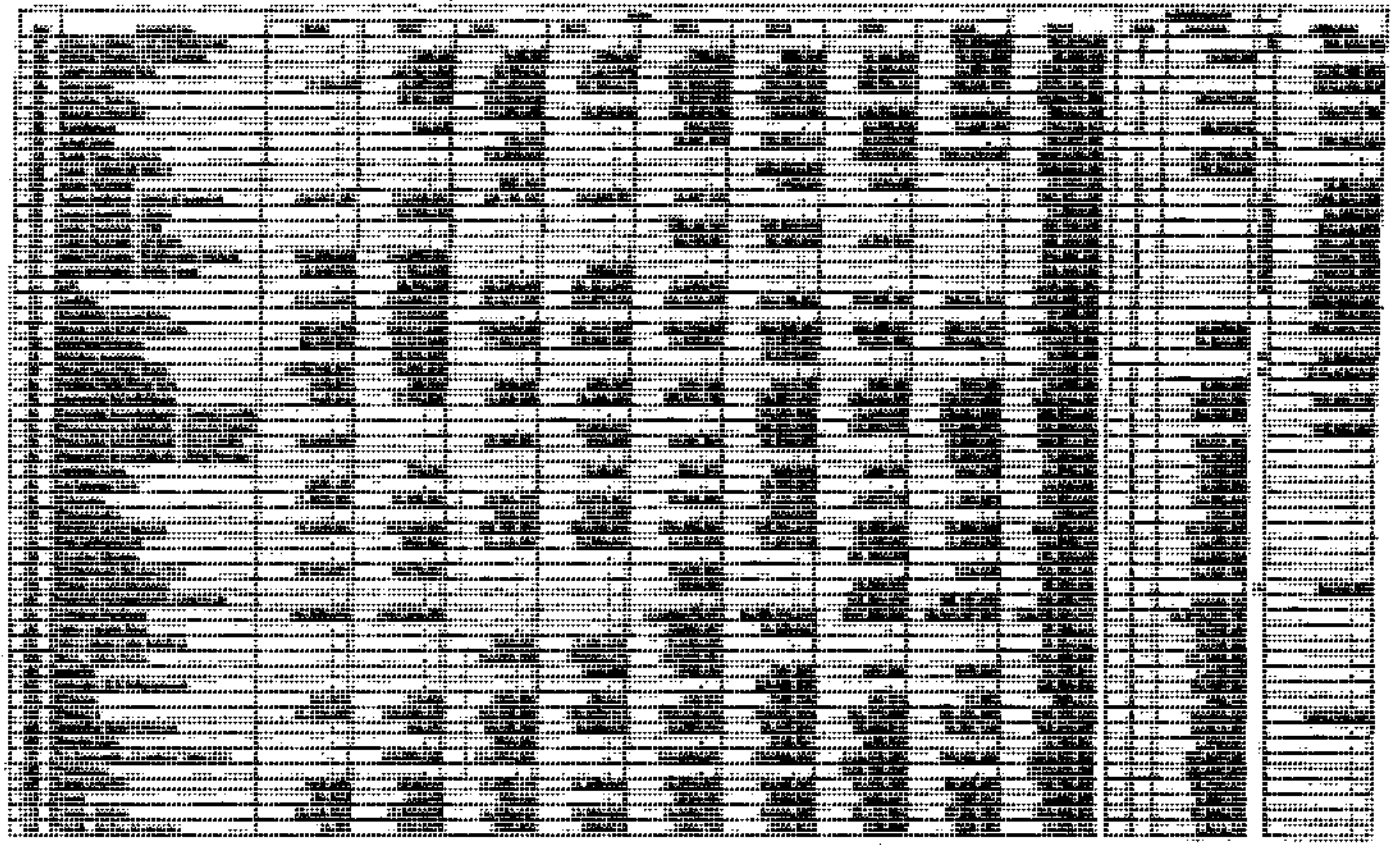
Page 1 of 1

DLK0116649

Exhibit D.012

"Not Classified Elsewhere" Expenditures With Eliminations Other Than for Amounts for Unidentifiable Business Related and Personal Expenditures

Schedule 1



Page 5 of 7

DLR016650

Exhibit D.013

"Not Classified Elsewhere" Expenditures With Eliminations Other Than for Amounts for Unidentifiable Business Related and Personal Expenditures

Schedule A

Ref	Description	Year								Total	Adjustments			Adjusted
		2012	2013	2014	2015	2016	2017	2018	2019		Note	Amount		
111	Travel - airfare agency	-	(14,500)	(24,500)	(105,450)	(98,750)	(84,600)	(107,600)	(107,600)	(532,000)	6	532,000		-
114	Unaccounted	(4,484,712)	(13,869,720)	(13,869,720)	(5,758,170)	(10,488,510)	(13,869,720)	(10,869,720)	(10,869,720)	(84,009,992)	6	84,009,992	D	(92,494,992)
113	Utilities - Cable	-	-	(5,358,345)	(6,418,140)	(6,180,840)	(6,180,840)	(6,180,840)	(6,180,840)	(42,500,070)	6	42,500,070		-
116	Utilities - Century Link	-	-	(822,360)	(1,645,272)	(1,645,272)	(1,645,272)	(1,645,272)	(1,645,272)	(9,113,496)	6	9,113,496		-
117	Utilities - MG COI	(1,705,500)	(564,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(10,304,500)	6	10,304,500		-
118	Utilities - Qwest/Century	(1,705,500)	(564,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(10,304,500)	6	10,304,500		-
119	Utilities - Time Warner Cable	-	(564,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(1,205,000)	(8,809,000)	6	8,809,000		-
120	Utilities (Cal	(4,484,712)	(2,769,720)	(4,449,720)	(2,758,170)	-	-	-	(718,080)	(15,180,402)	6	15,180,402		-
121	Utilities (Col	-	-	-	-	(297,480)	-	-	-	(297,480)	6	297,480		-
122	Ways Transfer - Unknown	-	-	(5,130,000)	-	-	-	(7,600,000)	(7,600,000)	(20,330,000)	3		D	(20,330,000)
170	Withdrawals and cash advances	(79,999,999)	(88,333,333)	(103,333,333)	(118,681,818)	(71,728,000)	(65,000,000)	(69,000,000)	(65,000,000)	(560,076,483)	Level 5	279,000,000		(280,000,000)
124	WT - Investments	-	-	-	-	-	(200,000,000)	-	-	(200,000,000)	3	200,000,000		-
125	Yacht Related	-	-	-	-	(6,638,717)	(8,838,363)	(17,000,000)	(12,000,000)	(77,000,000)	2	77,000,000		-
126	Yacht Related - Expenses	-	-	-	-	(284,077,870)	-	(268,795,800)	-	(1,444,873,670)	1	1,444,873,670		-
										Total Per ALL's Report				(1,012,050,978)
										Total Eliminations (D)				(1,780,351,000)
										Net, Before Accounting for Eliminations of Business Related and Normal Living Expenses				(2,792,401,978)

DLK0166S1

Exhibit D.014

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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

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

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 22nd 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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 23 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 **NOTICE OF APPEAL** 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

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

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CLERK OF THE COURT

DISTRICT COURT

CLARK COUNTY, NEVADA

GABRIELLE CIOFFI-KOGOD

Plaintiff,

vs.

DENNIS KOGOD,

Defendant.

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

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

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

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

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

Counsel for Appellant was retained.

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

Counsel for Appellant is retained.

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

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

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

Complaint date: December 13, 2013

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

This is a divorce action tried by the court. Appellant appeals from the Findings of Fact, Conclusions of Law and Decree of Divorce in which Plaintiff was awarded an unequal division of community property and was awarded spousal support even though the court found no need.

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

This case has not been the subject of a prior appeal.

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.

////

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

This case involves the possibility of settlement.

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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 23 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 **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

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08/24/2016 11:47:35 AM

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,

vs.

DENNIS KOGOD,

Defendant.

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

Date of Hearing: 09/21/16
Time of Hearing: 9:00 a.m.

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

////

////

NOTICE OF MOTION

TO: GABRIELLE CIOFFI-KOGOD, Plaintiff; and

TO: RADFORD J. SMITH, ESQ., Attorney for Plaintiff:

PLEASE TAKE NOTICE that the undersigned counsel will bring the above and foregoing Motion on for hearing on the 21st day of September, 2016, at the hour of 9:00 o'clock a.m.

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
Attorneys for Defendant

MEMORANDUM OF POINTS AND AUTHORITIES

I. FACTUAL BACKGROUND

On August 22, 2016, this Court issued its Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter "Decree"). In that Decree, this Court ordered an unequal division of community property based on a finding of waste in the amount of $4,087,863.00. This Court also awarded lump sum spousal support in the amount $1,630,292.00. Further, this Court ordered that Plaintiff Gabrielle Cioffi-Kogod (hereinafter "Gabrielle") may elect, within fourteen (14) days of entry of the Decree, to receive the two (2) 2015 Bentleys on her side of the division and that Defendant Dennis Kogod (hereinafter "Dennis") must pay her $19,500.00 in sanctions within thirty (30) of entry of the Decree.

On August 23, 2016, Dennis filed his Notice of Appeal of the Decree with this Court. Dennis is now requesting that this Court issue a stay relating to the above described orders and allow alternate security.

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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[1] 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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[1] 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. Jeakins*, 99 Nev. 122, 123, 659 P.2d 302 (1983) (emphasis omitted).

the case may be on appeal into consideration. *Id.*

In this case, this Court should issue a stay of execution of judgment relating to the unequal division of property, the lump sum award of spousal support, Gabrielle's option to receive the Bentleys, and the payment of sanctions. Together, these awards total approximately $3,600,000.00, and this Court has even acknowledged that the legal issues relating to these awards are without much guidance from the Nevada Supreme Court. Because the amount of money at issue is so large, interest that may accumulate on that money while this case is on appeal could be astronomical. If this Court denies Dennis' request for a stay and he ultimately wins the appeal, Gabrielle may owe Dennis a large amount of interest that may not be feasible for her to pay. A stay is necessary to protect Dennis' rights. If the stay is not granted he could suffer irreparable or serious injury because Gabrielle could spend the money and/or make it difficult to collect the money if Dennis prevails on appeal. It is likely that Dennis could prevail on appeal because there is no case in Nevada that supports the unequal division that this Court awarded, and this Court did not follow established Nevada law when it awarded Gabrielle lump sum spousal support. In fact, this Court specifically found that Gabrielle had no need for such support.

Gabrielle will not suffer irreparable or serious injury if the stay is granted. She has more than enough money, through the other assets she is receiving in the Decree, to live however she pleases.

Dennis is not requesting this Court to allow him to keep the money at issue. He is requesting a stay based on posting alternate security, in lieu of a supersedeas bond. This type of stay is not discretionary; it is permissible under the rules. NRCP 62(d). The money at issue already exists. Dennis proposes that this Court allow that money to be placed in a court-blocked account with UBS. In that account, the money will be able to accumulate interest, and once the appeal is completed, the money could then be released to the prevailing party. Further, the cost of the bond, in this case, would simply be a waste of money. This Court is well-aware of each parties financial condition and knows that each party has more than enough money to care for themselves even if the money at issue is placed in a blocked account. By placing the money in a blocked account, this Court will ensure that no matter who prevails on this appeal, that party will be able to collect without issue. Neither party would have to chase the other.

As such, this Court should grant the stay and have the money in dispute placed in a blocked

account at UBS.

III. CONCLUSION

Based on the foregoing, this Court should grant a stay of execution of the Decree relating to the unequal division, lump sum spousal support, Gabrielle's option to take the Bentleys, and the sanctions Dennis was ordered to pay. To ensure that both parties' interests are protected, this Court may then allow alternate security, and order that the disputed money relating to the unequal division, lump sum spousal support, and award of sanctions be placed in a court-blocked account with UBS. No money need be placed in that account relating to the Bentleys because Gabrielle has already received her share of those cars in this Court's division of assets.

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
Attorneys for Defendant

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 field 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: _____

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08/29/2016 04:18:16 PM

CLERK OF THE COURT

LAW OFFICE OF DANIEL MARKS
DANIEL MARKS, ESQ.
Nevada State Bar No. 002003
NICOLE M. YOUNG, ESQ.
Nevada State Bar No. 012659
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,

vs.

DENNIS KOGOD,

Defendant.

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

NOTICE OF FILING COST BOND FOR APPEAL

TO: CITY OF MESQUITE:

YOU AND EACH OF YOU WILL TAKE NOTICE that a Cost Bond for Appeal in the amount of $500.00 was filed with the Clark County District Court a copy of which is attached hereto.

DATED this 29th 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. 012659
610 South Ninth Street
Las Vegas, Nevada 89101
(702) 386-0536: FAX (702) 386-6812
Attorneys for Defendant

CERTIFICATE OF SERVICE BY ELECTRONIC MEANS

I hereby certify that I am an employee of the Law Office of Daniel Marks and that on the 29th 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 NOTICE OF FILING COST BOND FOR APPEAL by way of Notice of Electronic Filing provided by the court mandated E-file & Serve system, to the e-mail address on file for:

RADFORD J. SMITH., ESQ.
Email: rsmith@radfordsmith.com

An employee of the
LAW OFFICE OF DANIEL MARKS

Electronically Filed
08/30/2016 10:45:42 AM

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,

vs.

DENNIS KOGOD,

Defendant.

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

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 Filling 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

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of the LAW OFFICE OF DANIEL MARKS, and that on the 30 day of August, 2016, I did serve hy way of Electronic Filing the above and foregoing **ERRATA TO NOTICE OF FILING COST BOND FOR APPEAL**, addressed as follows:

Radford J. Smith, Esq.
Garima Varshney, Esq.
Radford J. Smith, Chartered
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Defendant

An employee of the
LAW OFFICE OF DANIEL MARKS

EXHIBIT 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
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

Electronically Filed
09/13/2016 02:36:53 PM

CLERK OF THE COURT

MOT
RADFORD J. SMITH, CHARTERED
RADFORD J. SMITH, ESQ.
Nevada Bar No. 002791
GARIMA VARSHNEY, ESQ.
Nevada Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, NV 89074
Telephone: (702) 990-6448
Facsimile: (702) 990-6456
rsmith@radfordsmith.com
Attorneys 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

NOTICE: PURSUANT TO EDCR 5.25(b) YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS MOTION WITH THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE TO FILE A WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION MAY RESULT IN THE REQUESTED RELIEF BEING GRANTED BY THE COURT WITHOUT 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

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 moves 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;

2. Directing Dennis to pay all or some reasonable portion of the expert fees incurred by Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good cause to enter an order for an amount greater than the statutory limitation;

3. For such other and further relief as the Court finds proper in the premises.

This motion is made and based upon the points and authorities and affidavits attached hereto, and upon all such argument as may be made by counsel at the time of the hearing of this matter.

Dated this 12 day of September, 2016.

RADFORD J. SMITH, CHARTERED

RADFORD J. SMITH, ESQ.
Nevada State Bar No. 2791
GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

NOTICE OF MOTION

TO: DENNIS KOGOD, Defendant; and,

TO: DANIEL MARKS, ESQ., Attorney for Defendant

PLEASE TAKE NOTICE that the undersigned will bring the foregoing MOTIONS on for hearing before the above-entitled Court on the 12th day of October, 2016 at the hour of 10:00am or as soon thereafter as counsel may be heard.

Dated this 12 day of September, 2016.

RADFORD J. SMITH, CHARTERED

RADFORD J. SMITH, ESQ.
Nevada State Bar No. 2791
GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

I. SUMMARY OF ISSUES

Gabrielle moves to recover all or a reasonable portion of the fees and costs she has incurred in prosecuting this case. Gabrielle's fees and costs incurred through her attorneys Radford J. Smith, Chartered updated through August 31, 2016 are $418,511.04. (*See* Kogod Bill History attached hereto as **Exhibit "1"**). The costs she incurred for Anthem Forensics is $151,300.00 (*See* Updated Summary and Billings of Anthem Forensics attached hereto as Exhibit "2"), and the costs she paid for Mark Herman were presented through Plaintiff's Exhibit 101 admitted at trial.[1]

[1] Gabrielle presented evidence at trial of the fees and costs she incurred in the case through Exhibits admitted into evidence. *See*, Decree at page 3, footnote 6. The Court held that that the propriety of an 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.

There were three primary contested issues in the case: 1) community waste;[2] 2) alimony; and, 3) the valuation of the residences acquired by Dennis. All of the assets that were in issue were acquired by Dennis without Gabrielle's knowledge or consent; all of the "waste" in issue was money expended by Dennis without Gabrielle's knowledge or consent. The bulk of the work that was done in the case was necessary to perform a valuation of those assets, and an accounting of Dennis's spending. The action was made substantially more difficult because of Dennis's failure to perform an accounting of his spending, and his failure to comply with court rules or orders.

In its Findings of Fact, Conclusions of Law and Decree of Divorce (hereinafter "Decree"), the Court has indicated a reluctance to enter an award of fees to either party because neither party filed an offer to allow entry of judgment pursuant to NRS 125.141. As discussed below, this case presented complicated and uncertain issues of fact and law. Neither party could have offered a solution through NRS 125.141 to the alimony issue, and the property and waste issues involved millions of dollars. Neither counsel could provide any level of certainty to their clients. Picking a number for settlement could have been millions of dollars off the Court's decision, and each party was confident enough in their position to forego that possibility.

Moreover, and equally important, the parties could not be aware of the value of those issues until each expert had finished their reports, and had been subject to deposition. Due to scheduling issues that had nothing to do with Gabrielle, her counsel or her experts, she was unable to complete the last expert deposition, Richard Teichner, CPA, until February 16, 2016, six days before the commencement of trial.

The majority of the fees Gabrielle incurred were due to the unusual circumstances underlying this case. Were this simply a matter of dividing the parties' assets, or just an alimony claim, the parties would have expended a fraction of the fees and costs the community ultimately incurred. It is Dennis's

[2] 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.

concealment and fraud over many years that resulted in the fees and costs being many multiples of those typically expended in a divorce case.

Even if one were to ignore Dennis's role in causing the increase of fees in this case, a straight analysis of the applicable factors justifies an award of fees to Gabrielle. She was charged a fair rate for services, her counsel performed competent work, counsel and Anthem performed a massive amount of work necessary to prepare the presentation, Dennis's income massively exceeds Gabrielle's, and Gabrielle prevailed.

II. GABRIELLE'S MOTION IS TIMELY

Gabrielle's motion presents a claim for attorney's fees after judgment, entered August 22, 2016, set forth in the Court's Findings of Fact, Conclusions of Law, and Decree of Divorce. NRCP 54(2) states in relevant part,

> (A) Claim to Be by Motion. A claim for attorney fees must be made by motion. The district court may decide the motion despite the existence of a pending appeal from the underlying final judgment.
>
> (B) Timing and Contents of the Motion. Unless a statute provides otherwise, the motion must be filed no later than 20 days after notice of entry of judgment is served; specify the judgment and the statute, rule, or other grounds entitling the movant to the award; state the amount sought or provide a fair estimate of it; and be supported by 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 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.

EDCR 8.06 states in relevant part,

> (a) Except as otherwise provided in paragraph (b) of this rule, notwithstanding any prior Order of this Court, whenever a party has the right or is required to do some act or file same within the prescribed response period after the service of a notice or other paper, other than process, and the notice or paper is electronically served upon the party, three (3) calendar days must be added to the prescribed period.

The Notice of Entry of Findings of Fact, Conclusions of Law and Order ("Order") was served by August 22, 2016. Based on the foregoing, this request is timely filed to address Katie's request for fees and costs under NRCP 54.

III. FACTORS IN CONSIDERING AN AWARD OF FEES

The Court wrote a detailed and thoughtful 114 page Decree after trial. Gabrielle will not belabor the facts or findings set forth in that decision. Gabrielle seeks an award of attorney's fees and costs from Dennis based upon his bad faith violations of the rules of court (his specific misrepresentations to the Court about Ms. Steiner, and his blatant and continuous violation of the Joint Preliminary Injunction), as the prevailing party, and under the criteria set forth in *Miller v. Wilfong*, 121 Nev. 619, 119 P.3d 727 (2005), including the disparity in the parties' incomes.

The Court has continuing jurisdiction in a post-trial matter to award attorney's fees under NRS 125.150(3). *Love v. Love*, 114 Nev. 572, 581, 959 P.2d 523, 529 (1998).

EDCR 7.60(b) states in pertinent part:

> (b) The court may, after notice and an opportunity to be heard, impose upon an attorney or a party any and all sanctions which may, under the facts of the case, be reasonable, including the imposition of fines, costs or attorney's fees when an attorney or a party without just cause:
>
> (3) So multiplies the proceedings in a case as to increase costs unreasonably and vexatiously.
>
> (5) Fails or refuses to comply with any order of a judge of the court.

NRS 18.010 and NRCP 37(b)(4) permit the entry of fees and sanctions for a parties' bad faith claims or discovery failures.

In *Miller v. Wilfong*, the Court held that

> [W]hile 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 evaluate 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

> this opportunity to clarify our jurisprudence in family law cases to require trial courts to evaluate the *Brunzell* factors when deciding attorney fee awards. Additionally, in *Wright v. Osburn*, this court stated that family law trial courts must also consider the disparity in 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*.

Miller v. Wilfong, 121 Nev. 619, 623-24, 119 P.3d 727, 730 (2005)

IV. APPLICATION OF FACTORS TO THE FINDINGS AND DECREE

A. The *Brunzell* Factors

1. *Quality of the Advocate:* This factor addresses the ability, training, education, experience, professional standing and skill of the attorney of the litigant seeking fees. Arguably, this factor primarily addresses the hourly rates of the attorney(s) that worked on the case; an experienced lawyer with good standing and skill can demand a higher rate than less experienced counsel. Radford J. Smith, Esq. is A/V rated with Martindale Hubbell, and is a board certified Nevada family law specialist. Mr. Smith's rate of $450 per hour is reasonable based on his qualifications and the level of experience. Mr. Smith's associate, Ms. Varshney's rates of $350 per hour are also reasonable based on her qualifications, six-year experience in family law matters, and quality of work performed in this matter. The attorneys have litigated almost every aspect of Nevada family law during the course of their respective careers.

2. *The Character of the Work to be Done* – its difficulty, its intricacy, its importance, time and skill required, the responsibility imposed and the prominence and character of the parties where they affect the importance of the litigation. Here, the case presented unusual questions of fact and law, and required extensive work by Gabrielle and her counsel to prepare and present evidence at trial.

In its Decree, the Court recognized that the bulk of the work to identify, investigate, clarify and analyze the massive amount of data necessary to present a cogent report fell upon Gabrielle, her counsel, and her experts. Gabrielle was required to analyze the data, including her spending data over years of entries to determine whether the spending was known to her. Gabrielle's counsel, when faced with the volume of the evidence, worked together with Anthem Forensics to develop a reasonable metric to

analyze the data as "community waste." It was that method (developed after exploring many other ideas based upon the court definitions of "waste" under Nevada law) that counsel and Anthem identified for the uncategorized spending section of Anthem's report that the Court discussed and adopted in its findings.

Gabrielle was required to do a mountain of work that was not typical in a normal divorce case. Gabrielle took a series of depositions all addressing various aspects of the "waste" analysis. The Court has read the depositions Gabrielle noticed and took, and she submits that all of the depositions advanced or clarified the scope of issues of waste. The depositions allowed her counsel and experts to determine those expenditures that became the analysis of potential waste contained in Anthem's reports. Indeed, a representative of Anthem Forensics was present at nearly all of the depositions, and the review of those transcripts reveal the methodology of parsing that was a significant part of the work done.

In its Decree, the Court indicated a willingness to consider causing Dennis to pay some or all of the fees incurred by Gabrielle for the services of Anthem Forensics. Gabrielle submits that the bulk of all of the fees incurred by her in this case were related to gathering the information underlying the Anthem reports, and for that reason, those fees should be held in the same light as the work performed by Anthem.

3. *The Work Actually Performed by the Lawyer* – the skill, time and attention given to the work. Gabrielle has supported this motion with a billing history of fees and cost she incurred with Radford J. Smith, Chartered (Exhibit "1" attached hereto).

4. *The Result* – whether the attorney was successful and what benefits were derived. Here, Gabrielle prevailed. Dennis's position regarding waste was that Gabrielle should receive nothing in reimbursement for waste because his spending, even on secret girlfriends and children he fathered with another while married to Gabrielle, was not sufficiently material to justify a reimbursement for the waste. The Court found that Gabrielle had proved over $4,000,000 of community waste. Dennis argued that

Gabrielle was not entitled alimony, but the Court awarded her over $1,600,000 in alimony. The Court adopted the appraisal number nearest the expert report of Mark Herman.

B. EXPERT COSTS

In *Frazier v. Drake,* 131 Nev. Adv. Rep. 64, 357 P.3d 365 (Nev. App. 2015), the court addressed the factors the court must analyze to justify an award of expert costs exceeding the $1500 limit in NRS 18.005.[3] The Court held that for an award of expert fees in excess of $1500 to be proper, the fees awarded must not only be reasonable, but the circumstances surrounding each expert's testimony must be of such necessity as to require the larger fee.

Based upon the massive amount of work that was necessitated in this case by Dennis's actions, and his failure to provide his own accounting, Anthem's fees charged to Gabrielle are reasonable. Moreover, Anthem's reports were necessary to the analysis of the issue of "community waste;" the work performed the basis for the bulk of the Court's analysis of the issue.

Also, the work of Mr. Herman was also reasonable for an expert with his qualifications, and his opinion was necessary to the analysis of the value of the most valuable tangible asset of the parties, the Beverly Hills home on Oak Pass Road.

Gabrielle requests that the Court find that the costs of the expert Gabrielle presented at trial should be borne by Dennis.

II.

CONCLUSION

Based on the foregoing, Plaintiff, Gabrielle Cioffi-Kogod respectfully requests this Court enter the following orders:

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[3] 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. 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;

2. Directing Dennis to pay all or some reasonable portion of the expert fees incurred by Gabrielle in this action, with the finding that the costs incurred were reasonable, and that there is good cause to enter an order for an amount greater than the statutory limitation.

3. For such other and further relief as the Court finds proper in the premises

Dated this 12 day of September, 2016.

RADFORD J. SMITH, CHARTERED

RADFORD J. SMITH, ESQ.
Nevada State Bar No. 2791
GARIMA VARSHNEY, ESQ.
Nevada State Bar No. 011878
2470 St. Rose Parkway, Suite 206
Henderson, Nevada 89074
Attorney for Plaintiff

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	Dur/Qty	Amount
Gabrielle Kogod			Client No.		
Kogod v. Kogod			Matter No. D13-489442-D (seale		
11/12/2014	RJS	T	Conference with Gabrielle Cioffi- 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. 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	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 appraisals and memorandum for	0.2	$60.00

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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	$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 Kagod's draft Financial Disclosure Form, compare to financial information in file	0.2	$90.00
2/13/2015	RJS	T	Preperation 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	$600.00

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History Bill

Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
2/13/2015		T	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 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 Antham 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	$855.00
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

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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	$570.00
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 Depoaition	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 Clements	0.2	$90.00
3/23/2015	KFS	T	Preperation of Certificate of Service to Michelle Gravley, 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

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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 Plaintiff's 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	Preperation of Plaintiff's 3rd 16.2 Supplemental Disclosure	2.33	$233.00
4/08/2015	RJS	T	Review dreft 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 Forenelos 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. Leeuanas	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 Proteotive Order	0.1	$30.00

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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. Polselli re: Motion; Email to Mr. Jimmerson	0.3	$135.00
4/21/2015	RJS	T	Conference with J. Leauanae 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 Polselli "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	2.8	$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

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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 Danika 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 exchenges 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 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 exchangee with client	0.2	$60.00
5/08/2015	GV	T	Exchenge 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

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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
5/18/2016	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. Fisco	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 Khapsalis, 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

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History Bill

Date: 9/12/2018

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	2.8	$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 Khapsalis; 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

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Date: 9/12/2016

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 6th 16.2 Supplement	0.1	$45.00
6/15/2015	RJS	T	Review Minutes from 6/1/15 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 Stainer; 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 Hermen re: Appraisal of homes	3.2	$960.00
6/16/2015	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 Leauanae; 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
6/19/2015	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
6/19/2015	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

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Date: 9/12/2016

Date	Staff	T/E	Description	Dur/Qty	Amount
6/19/2015		T	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	1.8	$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	1.8	$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. Cioffi-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 16.2 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

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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 Gunter, Esq. re: Domestication of Subpoena Duces Tecum and Notice of Deposition of Jennifer Cruta 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 Davit Inc.	1.2	$540.00

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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. Leavanae 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. Khapaalis; Review documents provided by Opposing Counsel; Exchange emails with Daniel Jaffe's office regarding scheduling Nadya's deposition and setting	2.9	$870.00

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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	$30.00
7/10/2015	JH	T	Preparation of Proof of Service for 5 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	$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	$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	1.6	$810.00
7/17/2015	RJS	T	Review of Income Tax, 2014 support	0.2	$90.00
7/19/2015	RJS	T	Prepare outline for Opposition to Stay	0.2	$90.00
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 Appearence 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

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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 DaVita	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

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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	1.6	$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 DaVita	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 DaVita 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 DaVita 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
8/19/2016	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

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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	Preperation 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 DaVita's Records	2.2	$660.00

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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: 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	5.9	$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 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
9/10/2016	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 Plaintiff's 11 th 16.2 Supplemental Disclosure	1.6	$160.00
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 DaVita	0	$0.00
9/15/2015	RJS	T	Review discovery requests from opposing party	0.3	$135.00
9/15/2016	RJS	T	Preparation for Deposition of P. Murphy	1.8	$810.00
9/15/2016	RJS	T	Review Motion for Order to Show Cause; Review of file	0.4	$180.00
9/15/2016	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: DaVita documents; Email exchanges with Joe and Janny	5.2	$1,560.00

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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 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

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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	$2,610.00
9/25/2015	GV	T	Email to Opposing Counsel	0.1	$30.00
9/26/2015	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

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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	$380.00
10/05/2015	RJS	T	Review email form 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 Countermotion	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 5 th 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 preperation of Motion to Amend Complaint	0.9	$405.00
10/09/2015	KFS	T	Prepare Plaintiff's 13th 16.2 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

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Date: 8/12/2016

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 Appearence at Hearing on Motion for Order to Show Cause and Status Check; Conference with client and J. Allen	1.5	$675.00
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	$1,648.00
10/15/2015	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 Cioffi - 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

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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	$480.00
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. Leauenee; Email to J. Leauanae	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
10/22/2016	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

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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 deppsition of Gabrielle Cioffi-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 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 DaVita; 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 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

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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	0.9	$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	$60.00
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

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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 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	3.8	$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	$810.00
12/04/2015	RJS	T	Review emails from client	0.1	$46.00
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

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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	6.5	$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 Lesuanee; Email to Mr. Marks and Ms. Young with Supplemental Report	1.3	$390.00
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

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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 Lasuanas	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	$90.00
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 Lasuanas; 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 Lasuanas; Phone call with Mr. Lasuanas	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. Lasuanas	0.3	$90.00
1/04/2016	RJS	T	Review of Statement from J. Lasuanas: 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. Lasuanas 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

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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 Plaintiffs 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 Countermotion 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 Countermotion 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 Countermotion	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	$30.00

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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	1.9	$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 22cnd 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
2/06/2016	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

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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
2/08/2016		T	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 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	$1,800.00
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 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

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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	Preperation for Trial	1.5	$675.00
2/18/2016	GV	T	Email from and to Mr. Teichner	0.1	$30.00
2/19/2016	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 preperation	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; Preperation 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	6	$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	8	$1,600.00
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

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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	5.6	$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	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, Mereha Kogod, Mitchell Kogod and Dana Kogod for excerpts; Prepare for and attend Trial	9.5	$2,850.00
2/26/2016	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 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. Leauanee	0.2	$60.00
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

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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 exchangee 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 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

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Date: 9/12/2018

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 Lasuanse	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 Lasuanse	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. Lasuanse	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. Lasuanse	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
4/28/2016	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

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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. 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
5/06/2016	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. 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

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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 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 exchangee 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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Date	Staff	T/E	Description	Dur/Qty	Amount
7/12/2018			Prepare Supplemental Exhibits per Court's June Order		
7/13/2016	JH	T	Preparation of Supplemental Exhibits	0.5	$80.00
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	0.5	$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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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	$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 Elsen 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	$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 3/16/15	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	$2.08

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
3/31/2015	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 Gravley, Psy.D	0	$26.00
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	$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 Petersen 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	$257.55
9/29/2015	YEA	E	Beverly Hills Hilton $415.85, $495.75, $415.89	0	$1,327.46
9/29/2015	ALL	E	Deposition Transcript for Patricia Murphy (Invoice 49601)	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, 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	$669.50
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	$1,367.75
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 CA2449658)	0	$1,804.25
10/20/2015	ALL	E	Deposition Transcript (video services) for Dana Kogod and Mitchell Kogod, (invoice CA2450486)	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	VideoTranscript 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	$145.36
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
11/06/2015	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
11/19/2015	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 11/1/5 - 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	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	$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	$116.28
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
12/28/2015	ALL	E	Transcript for Jennifer Crute 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	VideoTranscript 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	VideoTranscript for Jennifer Crute Steiner (Invoice CA 2515918)	0	$883.75
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	$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	$136.99
2/06/2016	ALL	E	Pierre Hotel in New York City	0	$1,108.60
2/12/2016	ALL	E	Condensed Transcript for Joseph Lasuenas (Invoice 1100240***)	0	$1,065.80
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 0696078)	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: 9/12/2016

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	$463.91
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	$8.48
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
3/26/2016	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	$8.50
3/31/2016	ALL	E	Copy charge for 3/1/16 - 3/31/16, machine 2	35	$8.75
4/30/2016	ALL	E	Copy charge for 4/1/2016 - 4/30/2016, machine 1	1018	$254.76
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	$920.60
5/30/2016	ALL	E	Postage 5/1/16 - 5/31/16	0	$1.39
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	$10.60
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	$21.95
6/30/2016	ALL	E	Copy charge for 6/1/16 - 6/30/16, machine 1	655	$163.75
7/31/2016	ALL	E	Copy charge for 7/1/16 - 7/31/16, machine 1	257	$64.25
7/31/2016	ALL	E	Copy charge for 7/1/2016 - 7/31/2016, machine 2	633	$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	$10.66
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	41,705.53	$418,511.04

Exhibit 2

Anthem Forensics

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***

Professional Fees Billed

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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

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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

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Total Current Professional Fees	$	9,633.00
Retainer Applied		(6,507.50)
TOTAL BALANCE DUE	**$**	**3,125.50**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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	0.20	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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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

BCT	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**

Anthem Forensics

Professional Fees Invoice
Tax I.D. No. 26-1554522

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

CMM	7/31/15	Assisting with tracing analysis; discussing with Jenny	5.60	5.60	50.00	280.00

Total Current Professional Fees	$	8,710.00
Balance Forward		0.00
TOTAL BALANCE DUE	**$**	**8,710.00**

Anthem Forensics

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 205
Henderson, Nevada 89074

Re: ***Kogod vs. Kogod***

For professional fees rendered in connection with the above referenced matter:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Total Current Professional Fees	$	7,460.00
Balance Forward		0.00
TOTAL BALANCE DUE	**$**	**7,460.00**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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 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 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

Total Current Professional Fees	$	15,158.00
Travel Expenses		
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

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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**

Anthem Forensics

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 refereoced matter:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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

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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**

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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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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 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	0.80	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

Total Current Professional Fees	$	2,244.00
Balance Forward		0.00
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 206
Henderson, Nevada 89074

Re: ***Kogod vs. Kogod***

For professional fees rendered in connection with the above referenced matter:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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 Gaelma; 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 FOF; 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

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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**

Anthem Forensics

Professional Fees Invoice
Tax I.D. No. 26-1654522

April 6, 2016

Invoice No.: 02527
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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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Total Current Professional Fees	$	1,935.50
Balance Forward		0.00
TOTAL BALANCE DUE	$	1,935.50

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Anthem Forensics

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:--

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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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

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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

2520 St. Rose Parkway, Suite 211
Henderson, Nevada 89074

telephone 702.366.9599
facsimile 702.366.9364
anthemforensics.com

Anthem Forensics

Total Current Professional Fees	$	2,261.00
Balance Forward		0.00
TOTAL BALANCE DUE	**$**	**2,261.00**

Anthem Forensics

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:

	Date	Description	Actual Hours	Billed Hours	Rate	Amount
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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Total Current Professional Fees	$	1,822.50
Balance Forward		0.00
TOTAL BALANCE DUE	**$**	**1,822.50**

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 9/12/2016

Signature of Party or Preparer _____