

1 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

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<p>4 ALEX GHIBAUDO, 5 Appellant, 6 7 vs. 8 9 TARA KELLOGG 10 Respondent</p>	<p>Case No.: 82248</p> <p>Electronically Filed Jan 18 2022 10:10 p.m. District court: Dan S. 2022 Elizabeth A. Brown Clerk of Supreme Court</p>
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11 **RESPONDENT'S APPENDIX VOLUME 2**

12 On Appeal from the Eighth Judicial District Court, Clark County

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CERTIFICATE OF SERVICE

I hereby certify that this document was filed electronically with the Nevada Supreme Court on January 18, 2022. Electronic service of the foregoing document shall be made in accordance with the Master Service List as follows:

- 1. Alex B. Ghibaud, in Proper Person

alex@glawvegas.com

I further certify that I served a copy of this document by mailing a true and correct copy thereof, postage pre-paid, addressed to:

- 1. Tara Kellogg
2050 W. Warm Springs Road, Unit 2112
Henderson, NV 89014
Respondent

/s/ Jonathan K Nelson
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Larry L. Bertsch, CPA and Associates
Certified Public Accountant

Revenue Report

For

Alex B. Ghibaud, Esq.

Assignment

The assignment was to determine the Revenues for the Law Practice for Alex B. Ghibaud, Esq. from Bank Statements provided. The Bank Statements provided to our firm are listed on **(EXHIBIT A)**.

Procedures

In determining the Revenues, deposits made to the Operating Bank Accounts were determined from deposits of cash and checks, deposits from IOLTA accounts, and from PayPal. Since there are many transfers to and from accounts, we only considered the original deposits as Revenues.

The deposits were identified as deposits either by cash or by identification of the party making the deposit.

When transfers made from the IOLTA Accounts, considered money was earned and therefore transferred to the Operating Bank Accounts. When there were transfers from other accounts, they were not taken into Revenues because were taken into consideration since we accounted for the Revenues in that that Bank Account. The reason this was necessary is due to the comingling of funds between Bank Accounts.

The third deposit shown on the Bank Statements was transfers from the PayPal Accounts that were started in the last couple of years. The amount went directly to the Operating Bank Accounts and did not go the IOLTA Bank Accounts, therefore recorded as Revenues to Alex B. Ghibaud, Esq.

Not all of the Bank Statements were provided, with some months missing. Those years with missing months were annualized to provide the amount of Revenues on an annualized basis. **(EXHIBIT B)**

This report can be adjusted with additional information if discovered in the future.

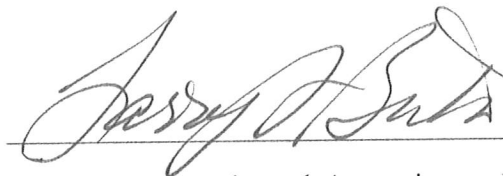
Conclusion

Based upon the above review, we conclude the Revenues for 2016 to be \$150,991.43.

The Revenues for eight months for 2017 to be \$250,879.09 and annualized for the entire year amounts to **\$376,318.64**

The Revenues for the eleven months for 2018 to be \$267,884.31 and annualized for the entire year amounts to **\$292,237.43**.

The Revenues for eight months for 2019 to be \$292,992.19 and annualized for the entire year amounts to **\$439,448.29**.

A handwritten signature in black ink, appearing to read "Larry L. Bertsch", is written over a horizontal line.

Larry L. Bertsch and Associates, LLP

January 13, 2020

Kellogg v. Ghibaudo-Expert Report

We did receive additional ledgers, but by their descriptions, they are not adequate as to specifics. No supporting documents were provided to ascertain the authenticity of the entries to the books and records.

The books and records obviously show co-mingling of funds between business and personal accounts, thereby creating the illusion of business expenses that may be personal.

The prior meeting with Tara Kellogg and her attorney to discuss this case, has been attached because of the analysis performed in an attempt to make sense out of some of the expenses, such as Auto, Meals, Outside Services and Travel Expenses.

Revenue and Net Income

The records provided by Mr. Ghibaudo's accountant, show that Revenues for the four years ended December 31, 2019, amounted to \$1,400,672.97, and from that, extracted Cash for Personal use, amounting to \$569,069.86 (EXHIBIT AA). In addition, he took a salary of \$1,153.85 in 2016 and \$10,460.00 in 2017 aggregating the total to \$580,683.71.

IOLTA Accounts

In reviewing the IOLTA accounts, it became obvious the accounts were not being administered correctly. Monies were transferred from personal account to the IOLTA and then immediately withdrawn as to disguise certain payments that did not want to show on the books because may not have been legitimate. The purpose of the IOLTA accounts are to hold funds belonging to others until earned by the Law Firm after billing or in Trust for outside transactions. The activity in the IOLTA account do not demonstrate the accounts were used for that purpose

Outside Services

The 1099's issued for the Outside Services appear for others not associated with the Law Practice. There has been received, no sufficient support to explain the Outside Services or details that all the costs were legitimate and belong to the Law Practice.

Auto Expense

The automobile expenses are excessive. It becomes questionable that all costs in that category were expenses of the business and not additional draws. The detailed information has not been provided to substantiate the amounts that were personal and should be added back to Cash that Mr. Ghibaudo took in addition to other withdrawals.

Travel Expenses

The Travel Expense is excessive. The Travel expense and categories are not usual expenses for a Law Practice, especially a one man show. The Travel Expenses must be further investigated with bona-fide documents confirming the expenses were legitimate business expenses and not personal as additional benefits he took from the business.

Financial Disclosure Forms

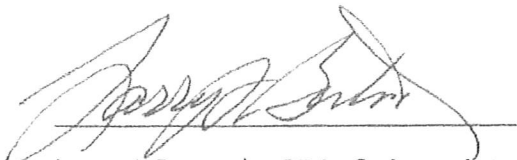
Mr. Ghidaudo has made three attempts to file the Financial Disclosure Form (FDF) with the family Court as required. The three forms were filed on 11/30/2016, 11/13/2017, and 5/30/2019. There was no conformity between the filings and do not agree with the latest information provided by his accountant.

Income Tax Returns

He has not filed Federal Income Tax Returns during the period under review. It would be a critical criteria to have the tax returns that will be filed, available to all parties. If the tax returns are filed on a Cash Basis, a reconciliation must be performed to define the economics of the Company.

Conclusion

Mr. Ghidaudo has not been as forthcoming as he should have, in determining his liability to his former spouse, as stated by the current Divorce Decree. Other than payments for Child Support and Spousal Support, the current books and records show his Cash withdrawals from the Company to be at least \$580,683.71 during the 4 years ended December 31, 2019 and with an investigation of other expenditures explained above, it could be considerably more. Therefore, in accordance with the Divorce Decree, Tara Kellogg would be entitled to 50%, or an amount of \$290,341.86.



Larry L Bertsch, CPA & Associates LLP