

VALLEY LAWYER

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A Publication of the San Fernando Valley Bar Association



**Up Close and Personal:
President Heather
Glick-Atalla on SFVBA's
Future and a New Look
at Leadership**

**The Corporate
Transparency Act:
What Businesses
Need to Know**

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All New Everything!

IF YOU'RE READING THIS IN PRINT OR online, you likely have some type of affinity for new things. Of course, new things can be great. New things can also be not so great. No less, we persist in the adventure of seeking out, experiencing, and learning new things.

That said, welcome to the newly re-launched *Valley Lawyer* magazine. All of us at the Association hope you love it. The magazine will continue to publish content that is valuable and of great interest to SFVBA members and to the profession in California. The re-launched magazine will be supported as online content, as well as a limited "print" magazine, for those who love paper. (We get it.)

Otherwise, the Association also has a new Executive Director, yours truly. Hailing from the distant lands of Downtown Los Angeles, I couldn't be more pleased to serve as the next Executive Director of such an important and influential Association. I came to the Los Angeles area in the 90's for college and law school, and as Thomas Wolf noted, "You Can't Go Home Again." For the last 15+ years I have been with the Los Angeles County Bar Association, wrapping things up there as Director of Operations.

Finally, in addition to many other new things, the SFVBA will be launching a new CRM, which means there will be many new and streamlined benefits for SFVBA members by the end of the year. Here, your Association will be advancing services related to events, transactions, products, communications, the SFVBA website, and technology in general. By the end of the year, there may not be a single thing at the SFVBA that is not new and very much improved for the benefit of SFVBA members and the profession in California at large.

If you have made it this far, see me for a gold star sticker, and hear my sincere thanks for being a paid member of the Association. If you have not renewed as a current SFVBA member, please do so. Your support as a paid SFVBA member not only benefits you by being a part of one of the most important Associations in the profession, but you will also have access to compelling benefits throughout the year and will be the beneficiary of advocacy in the profession that only your SFVBA can produce.

Your ongoing support of the SFVBA is sincerely appreciated and here's to our collective journey ahead. 



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				Our Sister Organization: Santa Clarita Valley Bar Association Scholars and Bench Night 6:00 PM THE OAKS CLUB VALENCIA With Special Guest LASC Presiding Judge Samantha P. Jessner. Call (661) 505-8670 or Click on this link for the details: https://scvbar.org/event/scholars-bench-night-2/		
12	13	14	15	16	17	18
		Board of Trustees Meeting 6:00 PM SFVBA OFFICES		 <p>SAN FERNANDO VALLEY BAR ASSOCIATION</p> <p><i>Annual</i> JUDGES' NIGHT</p> <p>THURSDAY MAY 16 WOODLAND HILLS COUNTRY CLUB 21150 DUMETZ ROAD WOODLAND HILLS, CA 91364</p> <p>5:30 pm Cocktail Reception on Terrace 6:30 pm Dinner in the Ballroom</p> <p>Ticket Price: \$250 Table of Ten: \$2,350</p>		
19	20	21	22	23	24	25
	WEBINAR Family Law Section Safeguarding Your Client's Rights to Retirement Benefits: It's More than the QDRO! 12:00 NOON Webinar Free to Current Paid SFVBA Members! In the intricate landscape of divorce proceedings, safeguarding your client's rights in the division of retirement benefits is paramount. Join us for a comprehensive presentation where we delve into the essential concepts of "Notice of Adverse Interest," "Joinders," and "Judgment Language." Designed to equip legal practitioners with the knowledge and skills needed to navigate this complex terrain. This talk provides an in-depth exploration of these crucial aspects and their impact on securing the rights of both parties involved. Carrie Holmes, Exec Dir of Center for Access to QDROs and Louise Nixon, speakers. (1 MCLE Hour)	WEBINAR Taxation Law Section Best Practices and Cautions in Reporting Digital Asset Transactions 12:00 NOON Webinar Free to Current Paid SFVBA Members! Prof. Annette Nellen, CPA, JD, MBA will discuss the rules surrounding the tax reporting of transactions with digital assets including the new rules mandating broker reporting of amount realized and cost basis to taxpayers. (1 MCLE Hour)				
26	27	28	29	30	31	
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By reading this article and answering the accompanying test questions, you can earn one MCLE credit. To apply for the credit, please follow the instructions on the test answer form on page 16.

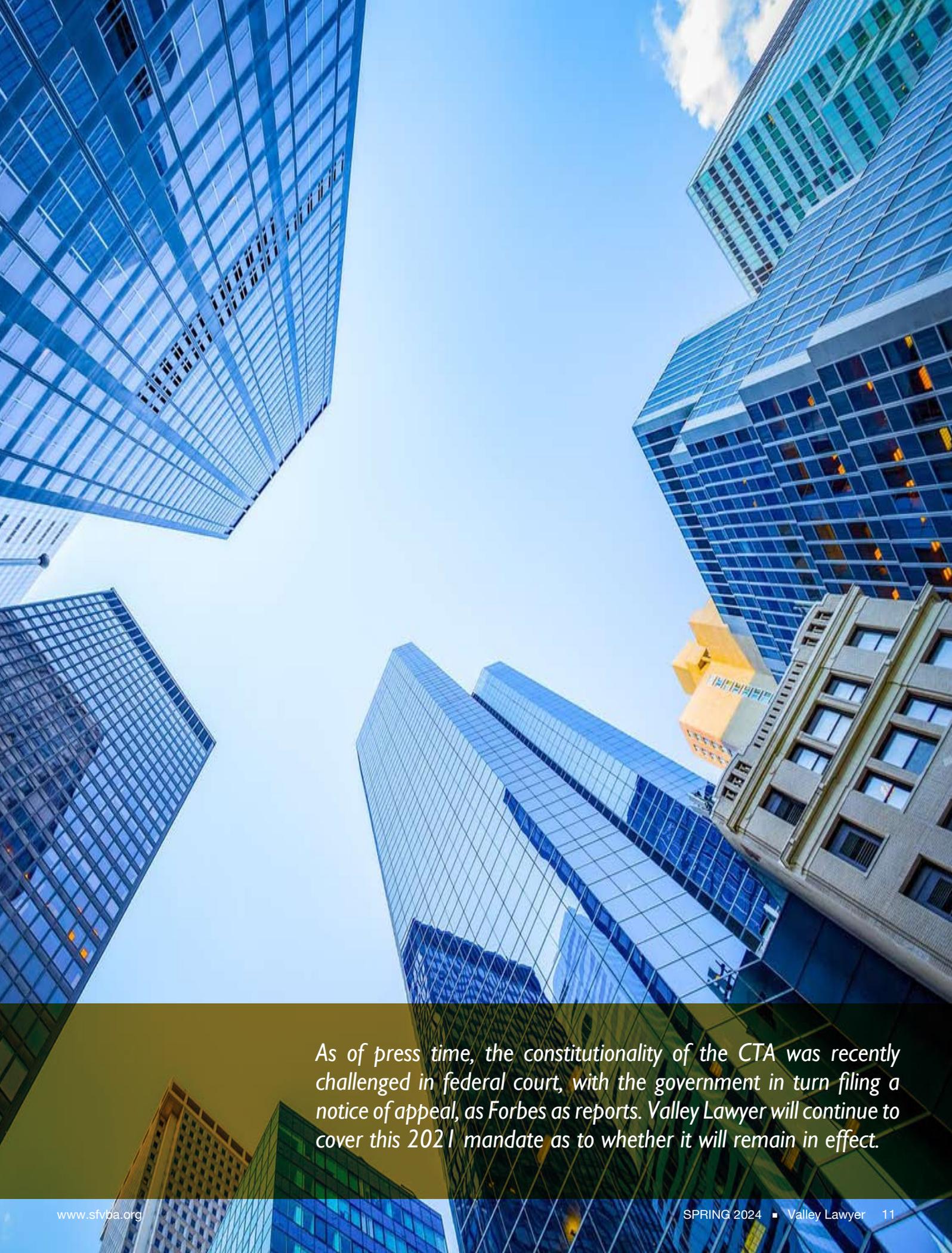
By Janice L. Miller, Esq.

THE CORPORATE TRANSPARENCY ACT:

What Businesses Need to Know

The Corporate Transparency Act, a new law mandating the clear reporting of U.S. offshore entities and trusts, is finally the law of the land. Will it strengthen the prosecution of financial crimes and corruption?





As of press time, the constitutionality of the CTA was recently challenged in federal court, with the government in turn filing a notice of appeal, as Forbes as reports. Valley Lawyer will continue to cover this 2021 mandate as to whether it will remain in effect.

THE NEW YEAR BROUGHT WITH IT A NEW reporting mandate for businesses in the United States. Effective January 1, 2024, the Corporate Transparency Act (CTA)*¹, enacted in 2021, takes effect with a primary objective to establish a reporting mandate for a wide range of U.S. and foreign-based entities and trusts. The core purpose of the CTA is to strengthen the ongoing battle against complex financial crimes and corruption, encompassing everything from money laundering, tax evasion, corruption, terrorist financing, and even human trafficking.

The Corporate Transparency Act, which builds upon the Anti-Money Laundering Act of 2020², is a significant step forward in promoting financial integrity and transparency. However, it also imposes additional responsibilities on small and medium-sized businesses, necessitating the collection, reporting, and ongoing monitoring of certain information to ensure compliance with its provisions.

One of the primary requirements under the CTA is the filing of a Beneficial Ownership Information Report (BOIR) with the Department of Treasury's Financial Crimes Enforcement Network (FinCEN). The purpose of this report is to gather data to help authorities identify the true owners or controllers of a business entity. Failure to comply with the CTA can result in both civil (\$500 a day, up to \$10,000) and criminal penalties (up to two years' imprisonment), underscoring the urgency for all businesses to adhere to the law. Senior officers of an entity neglecting to file a mandated BOIR may be held responsible for any lapses in filing.

Who Must Report and File a BOIR?

The Corporate Transparency Act defines a "reporting company" as any new or pre-existing domestic or foreign entity, such as corporations, LLC's, partnerships, and business trusts, that are registered to do business in the United States. This means that any registered entity formed by filing documents with a secretary of state or similar state or tribal office falls under the purview of the CTA reporting requirements.

Reporting companies are responsible for filing their BOIR and verifying the information as complete and accurate. Any representative authorized by the reporting company to act on its behalf (such as an employee, owner, or third-party service provider) may file a BOIR for said reporting company and certify it on their behalf.



Janice L. Miller is the managing partner of Miller Haga Law Group, LLP in Calabasas, Calif. She is a highly-recognized legal advisor, published author, and noted speaker and panelist. She offers over 25 years of experience as an innovative general counsel in business, real estate, entertainment, and intellectual property.

Are There any Exemptions to the Reporting Rule?

FinCEN identified 23 exemption categories³ for reporting companies. If an entity meets the exemption criteria and falls under any one of those categories, it does not have to submit a beneficial ownership report. These exemptions are for entities already subjected to close regulation by the federal and state governments including publicly traded companies meeting specific requirements, many nonprofits, and certain large operating companies. These categories are:

- Securities reporting issuers
- Governmental authorities
- Banks
- Credit unions
- Depository institutions holding companies
- Money services business
- Broker or dealer in securities
- Securities exchange or clearing agencies
- Other Exchange Act registered entities
- Investment companies or investment advisers
- Venture capital fund advisers
- Insurance companies
- State-licensed insurance producers
- Commodity Exchange Act registered entities
- Public utilities
- Financial market utilities
- Pooled investment vehicles
- Any tax-exempt entities
- Entity assisting a tax-exempt entities
- Large operating companies
- Subsidiary of certain exempt entities
- Inactive entities
- Public accounting firms registered in accordance with section 102 of the Sarbanes-Oxley Act of 2002 (15 U.S.C. 7212)⁴

To qualify for an exemption, you must meet specific criteria for each category. Simply falling into a category does not automatically make a reporting entity exempt. FinCen's *Small Entity Compliance Guide*⁵ provides further details on each category to verify a reporting company's exempt status.

What Is a Beneficial Owner?

A beneficial owner is defined as either someone who owns or controls 25 percent or more of the reporting company's ownership, or someone with "substantial control" over the

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reporting company. Substantial control refers to an individual who serves as an officer in the company, holds authority over the appointment or removal of any senior officer, members of the board of directors or other governing body, or else commands significant influence over crucial matters pertaining to the reporting company.

Examples of substantial control include serving on the board of directors, owning or controlling the majority of voting power or rights, and/or having rights associated with financing or interest. Indirect substantial control includes controlling any intermediary entities that exercise substantial control over a reporting company or having a financial or business relationship with other entities or individuals acting as nominees.

Along with substantial control, ownership interest in a reporting company may include any of the following: equity, stock; capital or profit interest; voting rights; any instruments convertible in stock; equity, voting rights or capital or profit interest; options of other non-binding privileges to buy or sell any of the aforementioned interest and any other contract, instrument, or mechanism to establish ownership.

There are five exceptions to the definition of a beneficial owner. This includes:

- A non-senior employee whose control or economic benefits are derived solely from their activities as an employee.
- An individual with future ownership interest through a right of inheritance (once they inherit the reporting company, they must be reported as a beneficial owner).
- A minor child.
- A custodian, nominee, intermediary, or agent of another individual who meets the beneficial owner definition.
- Creditors of the reporting company.

Though reporting companies are not required to report the reason that an individual is a beneficial owner, they must identify ALL individuals meeting the definition of a beneficial owner and do not qualify as an exception to the reporting rule. There is no limit to the number of beneficial owners.

What To Report?

Reporting companies must report their full legal name; any DBA's, fictitious names, or trade names used to conduct business; principal U.S. business address; formation jurisdiction of a domestic or foreign entity's first registered jurisdiction in the U.S., and IRS taxpayer ID number (TIN), including an EIN. If a foreign reporting company doesn't have a TIN from the IRS, it can use a tax ID issued by a foreign jurisdiction. The name of that jurisdiction must be provided.

Specific information about reporting companies' beneficial owners must also be disclosed. This includes their full legal

names, dates of birth, residential addresses, and "a unique identifying number from a non-expired passport issued by the United States, a non-expired personal identification card, or a non-expired driver's license issued by a State."⁶

Domestic and foreign reporting companies created or first registered on or after January 1, 2024, must report information on their company applicant – the individual who directly filed the reporting company's formation or registration document with a U.S. state, Indian tribe, or the individual who was primarily responsible for directing or controlling the filing of the creation or first registration document. This includes a full legal name, date of birth, complete residential street address, and "a unique identifying number from a non-expired passport issued by the United States, a non-expired personal identification card, or a non-expired driver's license issued by a State."⁷

Acceptable forms of identification beneficial owners and company applicants can use to meet the reporting requirements include:

- A non-expired U.S. driver's license (including any driver's licenses issued by a commonwealth, territory, or possession of the United States).
- A current identification document issued by a U.S. state or local government, or Indian Tribe.
- A non-expired passport issued by the U.S. government.
- A non-expired passport issued by a foreign government (only when an individual does not have one of the other three forms of identification listed above).⁸

A reporting company does not have to report its company applicants if it is either a domestic reporting company created in the United States, or a foreign reporting company first registered to do business in the United States BEFORE January 1, 2024.

To streamline the filing process and eliminate the need to enter some of the specific details within a BOIR, reporting companies, beneficial owners, and company applicants have the option of obtaining a FinCEN identifier – a unique number assigned upon request through an electronic application.

Where And When to File?

BOIRs can be filed online on FinCEN's website at <https://boiefiling.fincen.gov>. For existing reporting companies, the deadline to register their BOIR with FinCEN is January 1, 2025, providing ample time for compliance. For new reporting companies formed after January 1, 2024, they will have a 90-day window from the date of formation to file their BOIR. Reporting companies created or registered on or after January 1, 2025, will have 30 calendar days to file their initial BOIR.

There are no fees associated with submitting the BOIR to FinCEN. Unless there are changes or updates to your

reporting company or its beneficial owners, BOIRs are not filed annually. FinCEN requires reporting companies to file an updated report within 30 calendar days of when a relevant change occurs in the reporting company, or its beneficial owners. Examples of changes that would require an updated BOIR include:

- Any change to the information reported for the reporting company, such as registering a new DBA.⁹
- A change in beneficial owners, such as a new Chief Executive Officer, a sale that changes who meets the ownership interest threshold of 25 percent, or the death of a beneficial owner. *Note: When a beneficial owner dies, resulting in changes to the reporting company's beneficial owners, report those changes within 30 days of when the deceased beneficial owner's estate is settled. The updated report should, to the extent appropriate, identify any new beneficial owners.*¹⁰
- Any change to a beneficial owner's name, address, or unique identifying number provided in a BOIR. *Note: If a beneficial owner obtained a new driver's license or other identifying document that includes the changed name, address, or identifying number, the reporting company would also have to file an updated beneficial ownership information report with FinCEN, including an image of the new identifying document.*¹¹

Who has access to beneficial ownership information?

Business ownership information reported to FinCEN will be safeguarded in a secure database, not available to the public. Federal, state, local, and tribal officials, as well as certain foreign officials, will need to submit a request through a U.S. federal government agency to obtain collected BOIR information for authorized activities related to national security, intelligence, and law enforcement. Financial institutions will have access to beneficial ownership information in certain circumstances, with the consent of the reporting company.

FinCEN will work closely with those agencies authorized to access beneficial ownership information to ensure proper safeguards are in place to preserve security and confidentiality. The reported information will be accessed and used for authorized purposes only.

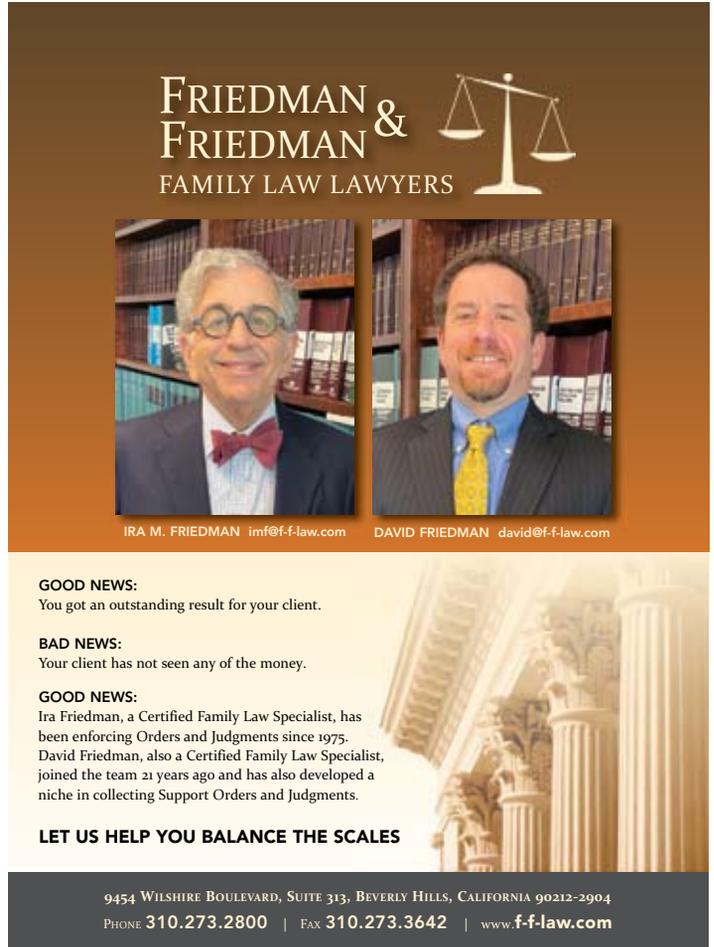
Conclusion

By demanding greater disclosure of beneficial ownership information, the Corporate Transparency Act seeks to create a more robust framework for combating financial crimes while safeguarding legitimate business interests. Though this new process is a crucial step toward curbing financial crimes, it could create challenges for businesses and trusts alike. Businesses may face resource constraints; complexity

in reporting; difficulties in data collection and verification, and compliance deadlines. To overcome these hurdles, it will be essential for businesses to seek professional guidance; allocate adequate resources; implement robust internal processes, and stay informed about regulatory updates.

This article is for informational purposes only and is not intended to be a substitute for legal advice. No representation or warranty is made, and we specifically disclaim any representation or warranty regarding the information provided hereinafter. For more information and facts about the CTA and its requirements, visit the FinCEN's website at <https://www.fincen.gov/boi>. 

¹ Title LXIV—Establishing Beneficial Ownership Information Reporting Requirements https://www.fincen.gov/sites/default/files/shared/Corporate_Transparency_Act.pdf.
² The Anti-Money Laundering Act of 2020 <https://www.fincen.gov/anti-money-laundering-act-2020>.
³ Small Entity Compliance Guide: Beneficial Ownership Information Reporting Requirements https://www.fincen.gov/sites/default/files/shared/BOI_Small_Compliance_Guide.v1.1-FINAL.pdf.
⁴ Public Law 107-204—July 30, 2002 https://pcaobus.org/About/History/Documents/PDFs/Sarbanes_Oxley_Act_of_2002.pdf.
⁵ Small Entity Compliance Guide: Beneficial Ownership Information Reporting Requirements https://www.fincen.gov/sites/default/files/shared/BOI_Small_Compliance_Guide.v1.1-FINAL.pdf.
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⁹ www.fincen.gov/sites/default/files/shared/BOI_Small_Compliance_Guide.v1.1-FINAL.pdf.
¹⁰ BOI Small Compliance Guide v1.1 (fincen.gov) Section 6.1.
¹¹ BOI Small Compliance Guide v1.1 (fincen.gov) Section 6.1.



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Corporate Transparency Act Test No. 176

Corporate Transparency Act MCLE Answer Sheet No. 176

INSTRUCTIONS:

1. Accurately complete this form.
2. Study the MCLE article in this issue.
3. Answer the test questions by marking the appropriate boxes below.
4. Mail this form and the \$20 testing fee for SFVBA members (or \$30 for non-SFVBA members) to:

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20929 Ventura Boulevard, Suite 47-494
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ANSWERS:

Mark your answers by checking the appropriate box. Each question only has one answer.

1. True False

2. True False

3. True False

4. True False

5. True False

6. True False

7. True False

8. True False

9. True False

10. True False

11. True False

12. True False

13. True False

14. True False

15. True False

16. True False

17. True False

18. True False

19. True False

20. True False

This self-study activity has been approved for Minimum Continuing Legal Education (MCLE) credit by the San Fernando Valley Bar Association (SFVBA) in the amount of 1 Hour Legal Ethics. SFVBA certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the State Bar of California governing minimum continuing legal education.

1. The core purpose of the Corporate Transparency Act is to hold business entities accountable for their financial investments and business expenditures.
 True False
2. Effective January 1, 2024, the Corporate Transparency Act takes effect with the primary objective of establishing a nationwide reporting mandate for certain U.S. and foreign-based entities and trusts.
 True False
3. All non-exempt business entities formed after January 1, 2025 are required to file a Beneficial Ownership Information Report with the Department of Treasury's Financial Crimes Enforcement Network (FinCEN) within 90 calendar days.
 True False
4. All non-exempt corporations, LLCs and partnerships, are known as a "reporting company" under the Corporate Transparency Act and need to file a BOIR.
 True False
5. The Anti-Money Laundering Act of 2020 was the precursor to the development of the Corporate Transparency Act.
 True False
6. If an entity falls under and meets the exemption criteria of the FinCEN's exempt categories, it does not have to submit a beneficial ownership report.
 True False
7. Inactive entities, credit unions, public utilities, and large operating companies all fall under the exemption categories for reporting companies.
 True False
8. Beneficial Owner refers to an individual who serves as a senior officer in the company and who owns twenty five percent or more of the reporting company's ownership.
 True False
9. Creditors of the reporting company can be listed as beneficial owners.
 True False
10. Reporting companies must identify all beneficial owners and report the reason for their being identified as such.
 True False
11. BOIR must contain information about the reporting company, beneficial owners, and company applicant if formed before January 1, 2024.
 True False
12. Failure to comply with the Corporate Transparency Act can result in both civil and criminal penalties with fines up to \$10,000 and five-year imprisonment.
 True False
13. A non-senior full-time employee working on salary alone and owns no percentage of the company should be listed as a beneficial owner.
 True False
14. An updated BOIR needs to be filed if there are any changes to a beneficial owner's name, address, or unique identifying number provided in the initial BOIR.
 True False
15. In order to file a BOIR electronically, you need a FinCEN identifier.
 True False
16. Unless there are changes or updates to your reporting company or its beneficial owners, BOIRs are not filed annually.
 True False
17. Once a reporting company files their initial BOIR, annual updates are not required, even if an inaccuracy was caught in the initial filing.
 True False
18. In the spirit of transparency, business ownership reports are stored in a public database, accessible to everyone with an electronic device.
 True False
19. Financial institutions need the consent of the reporting company to access its beneficial ownership information.
 True False
20. The Corporate Transparency Act seeks to create a more robust framework for combating financial crimes and money laundering while safeguarding legitimate business interests.
 True False



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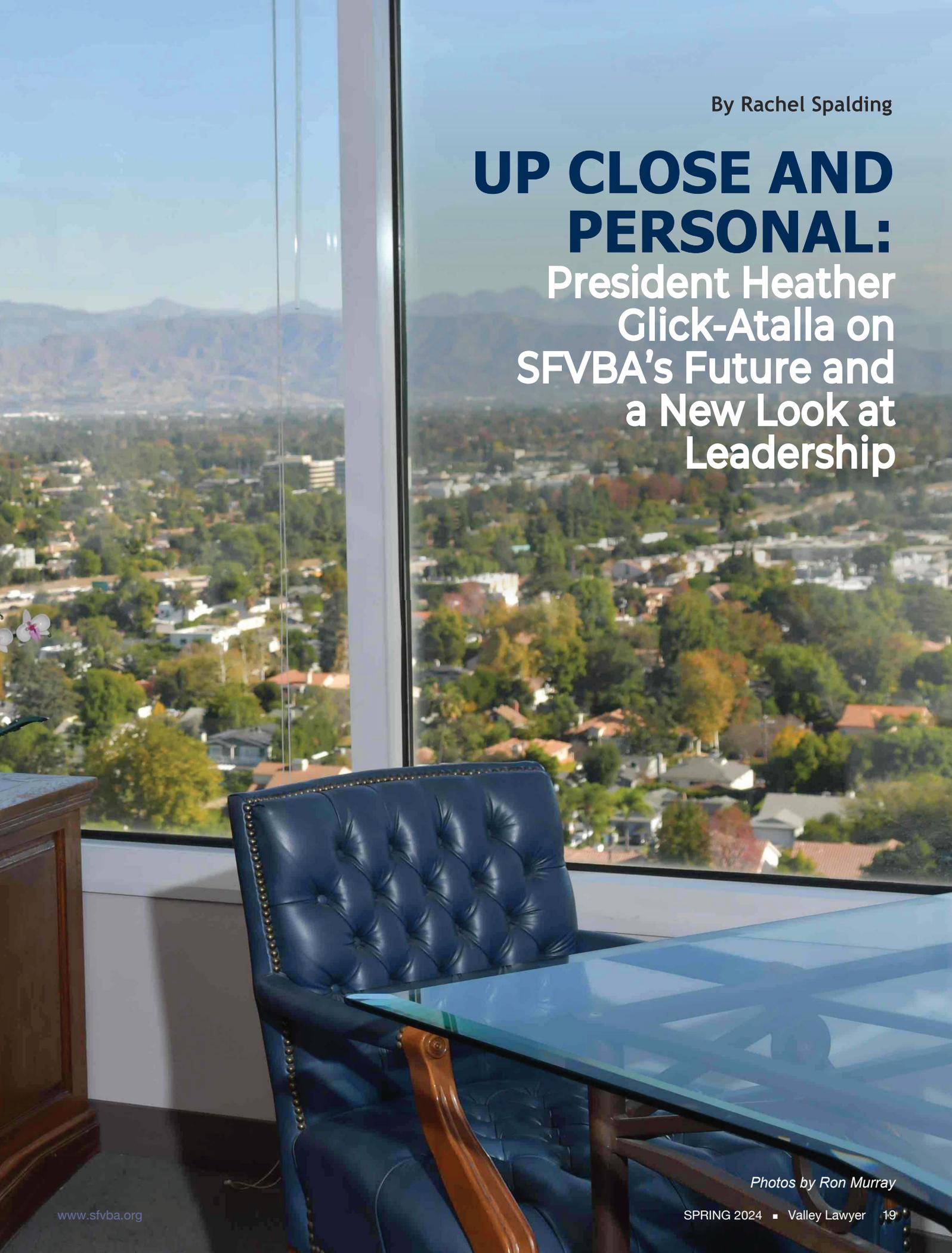
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By Rachel Spalding

UP CLOSE AND PERSONAL:

President Heather Glick-Atalla on SFVBA's Future and a New Look at Leadership

Photos by Ron Murray

A Strong Will to Serve

SFVBA President Heather Glick-Atalla on Building Community Trust, Being A Noted Trust Expert, and Taking the Organization to the Next Level

THERE'S A PAINTING THAT you see when you enter Heather Glick-Atalla's comfortable East Valley home, right across from the living room fireplace and next to her picture windows. It sticks out because, in a home that's nicely turned out in a traditional style, the picture hangs sharply askew, leaning to the left.

Surrounded by other framed artwork and family pictures all mounted correctly — that is, dead straight — on the wall, a visitor's mind runs wild.

Is the picture meant to convey something in particular? Is it a sign that Glick-Atalla and her family see themselves as nonconformists, marching to the beat of a different drummer?

"Oh, that?" notes the attorney, a Southern California "Super Lawyer" from 2020 through the present. "We just hung it wrong, by accident, and then kind of figured it was charming. You've got to go with the flow in life."

Glick-Atalla's flexible outlook, as reflected by her interior decorating approach, appears to be one of the main reasons for her success. As the principal attorney at Glick Atalla, APLC, headquartered in Sherman Oaks, she is a Certified Specialist in Estate Planning, Trust, and Probate Law, with a focus on Estate Planning and Nonprofit Law.

As of last fall, she is also the 94th president of the San Fernando Valley Bar Association. Glick-Atalla's ascendancy also signifies a new chapter for the



“

I actually thrive in an environment where I'm doing more than one thing at once.”

organization, one that will usher in an era of younger — and, more than ever before, female — leaders.

With the SFVBA turning 100 (!) in 2026, the organization is looking to broaden its membership base, with an

emphasis on bringing in more attorneys in the early stages of their careers while also making sure that longtime members still feel engaged.

Now that the world has finally rounded the corner on Covid-19, the SFVBA is building up a robust calendar of events through 2024 and into 2025 to allow the community to meet and mingle in real life — maybe even in dressy-casual pants, not just on Zoom in old sweatsuits.

Planning and strategizing is one of Glick-Atalla's strengths, making her the right leader for right now according to immediate past president Matthew Breddan. "Heather has a laser focus on



Rachel Spalding has experience working in both traditional print media and digital communications for *The Hollywood Reporter*, the *Los Angeles Times*, Bustle Digital Group, and Warner Bros. Her byline has appeared in publications including *InStyle* and *Parents*. Rachel is a graduate of the University of Southern California, and recently completed her master's in Nonfiction at the University of California, Riverside.

her goals for herself and the organization,” he notes. “In addition, her leadership skills are respected and admired by those who work with her on the Executive Committee, as well as members of the Bar.”

Hearing that people are saying, and have said, great things about her throughout her career, Glick-Atalla isn't one to offer you false protestations of modesty. “I worked really, really hard [to become an expert in my specialty],” she says. “Especially those first couple years. There's just been something that really sparked a fire in me to do the best I could do and perform.”

An outsider can easily discern another reason why Glick-Atalla has flourished: Her ability to multitask is possibly an “Avenger”-level superpower. On the day she's been asked to pose for the *Valley Lawyer* cover, she's already cleaned the house, had her hair professionally done, served breakfast, and supervised a couple Lego-building sessions for her sons by 9 a.m. Later that day, she adds, she'll take the boys to soccer, and then get back to her laptop.

“I actually thrive in an environment where I'm doing more than one thing at once, starting in law school,” explains Glick-Atalla, joking that she could also have “some undiagnosed psychological thing where I need to constantly be doing something.”

The SFVBA's new honcho, a native of Encino, may be an empowered type of person who owns the position she's come into. However, she's also humble about the fact that she might not have reached anywhere near her current success if it weren't for a few unique factors.

One was that her father, Marshall Glick, is a leading Valley trust attorney who, after graduating from UCLA, spent decades building up his practice and participating in the local legal and nonprofit communities.

His was the example she looked up to when, taking a gap year after graduating from the University of Southern California, she decided to take the LSAT and apply to law school. Unfortunately, this period

of time in Glick-Atalla's young life, which should have been carefree, also corresponded with her mother Donna Glick's last days in a long battle with breast cancer.

Even to the present, Glick-Atalla finds comfort in the fact that she had just gotten into several law schools and had a set direction for her adult life before her mother passed away. It was a tough decision, given that her father and sister were so fresh from the loss of a wife and mother, but Glick-Atalla knew she had to forge her own path and attend the law school that was calling out to her.

With the blessing of her family, she accepted a seat at the University of San Diego, leaving Los Angeles for the first time. This ended up being a key decision in shaping her future: The SFVBA's head is now married to one of her USD classmates, immigration attorney Nabil Atalla. Her classmates from USD are still her core group; Nabil and the ladies were all in attendance at Glick-Atalla's installation as SFVBA President at Burbank's Castaway restaurant and event space on Oct. 12, 2023.

At the gala, Glick-Atalla glittered in a navy-blue gown and gold heels as she





All Juggle, No Struggle: Glick-Atalla and family – Nabil, Nathan, and Brandon – at work and play at their East Valley home.



outlined her goals for the future, and her gratitude that the Board of Trustees had placed such confidence in her. At a nearby table, two young men were listening very closely — her bowtie-clad sons Nathan and Brandon.

Like any mom, Glick-Atalla wants to model for her offspring the importance of working hard and sticking to your goals and dreams.

“I wondered whether or not we should bring them because they’re six and eight, and you know, that’s not convenient at those events, they’re little kids!” she says with a laugh. “And I’m so glad that we did. We put the pictures from the gala up in our house, and they’re always going to remember that day, and seeing me up on that stage.”

The evening offered her another milestone: Attaining a role as a leader after a long involvement with the SFVBA, helping out wherever she was needed until she felt ready to take the helm.

“I was excited [that night]; I’m glad that showed. It was a long time coming,” she notes. “I’ve been on the board for eight years! And the funny thing about my speech was that my dad asked me if I wanted him to [try a first draft]. I appreciated the offer, but it was important to me that my speech reflect my vision in my own words.”

Before anyone asks why Glick-Atalla’s dad would be so up in her business, offering his skills as her speechwriter, it’s important to note that, for anyone who doesn’t already know,

Marshall Glick is now of counsel to Glick-Atalla’s law firm, which he founded in 1985. After earning her J.D. from USD in 2009, she arrived back in L. A. to find the right legal fit. After a couple chats with her dad, that perfect position ended up being ...in his firm.

But don’t assume that her non-celebrity “Nepo Baby” status made things easy. Glick-Atalla felt intense pressure — mostly self-imposed — to master all that was being thrown at her in what had previously been a sole practitioner’s firm. From day one, she recalls, her father threw her into the deep end, putting her on “every call and every case” so she could learn quickly.

Looking back, Glick-Atalla knows that if she had started at a large firm, she would have been allowed to do much less: “My dad was very generous. I drafted every document and had hands-on mentorship. You don’t get that kind of training everywhere.”



The result, over time, was that the firm's clients began to rely on Glick-Atalla just as much — and the father-daughter duo evolved. Glick-Atalla brought the practice into modern times with technology, and her dad has been able, bit by bit, to step away.

Now, Glick-Atalla's days include a satisfying combination of all aspects of estate planning, including probate and trust administration, and helping clients form nonprofit organizations. In 2017, she was certified as a Specialist in Estate Planning, Trust and Probate Law by the State Bar of California's Board of Legal Specialization.

Glick-Atalla is also proud that she has kept her father's core clients, even with him mostly in retirement; nowadays, she gets referred to plan the estates of some of the kids and grandkids of her father's original posse. She quips that it probably doesn't hurt that the firm retains its original, decades-old phone number.

One of her father's best qualities was to teach someone, and then let them shine instead of retaining the spotlight for himself. That's why Glick-Atalla feels so strongly that one of the most important agendas of her tenure will be to give a leg up to those coming after her.

"I'm very blessed," she notes, adding that "it's a position of privilege" to have seasoned attorneys watching

over you, making sure you are taking the right professional steps. On her wish list is increasing mentorship opportunities for law-school grads who are of color and/or female. Regardless of demographics, though, Glick-Atalla adds that today's junior lawyers all could improve their in-person social chops.

"A lot of today's young people were in law school online. They'll need to do what I did, which is to go to events, walk up to people and shake hands. It's a skill they'll need with clients."

That's where the groups like the SFVBA come in, she concludes.

"We need trade associations more than ever, because people need to connect. That was a loss during the pandemic. This organization is where I met my greatest friends. My installation speech wrote itself in that my vision for the Bar Association is that it should be like a hub for lawyers to come and network. Like, you have to be part of the Valley Bar Association if you're an attorney practicing in the San Fernando Valley. That this is your community; your home; your 'people'."

Expanding an almost century-old institution's membership, mission, and even mindset is ambitious — and the new president is hopeful.

"It's one year, and you give it your all," concludes Glick-Atalla. 

A Sample of Heather Glick-Atalla's Installation Speech

October 12, 2023

“MY GOAL AS PRESIDENT will be to have the Bar Association once again become a hub for lawyers and their colleagues. I want the Bar to be a close community where our members can share ideas, gain information, network with each other, and build lasting friendships...2022 was the Bar's first full year of in-person programs and outreach since the pandemic began, and what a success it was!

Our immediate Past President and my dear friend Matthew Breddan did an incredible job leading us through a period of transition. 'Thank you' is not enough to recognize the efforts of my fellow Executive Committee members last year, including Matt, Amanda Moghaddam, and Taylor Williams-Moniz, and I look forward to continue working with you all, and our new treasurer, Kyle Ellis, this coming year.

We need to continue serving our Members and the community in ways that better communicate and encourage people to participate in our diverse programs, and we need to broaden our Association's long list of accomplishments. I pledge to you that throughout my presidency and to the best of my ability, I will promote professionalism; civility among attorneys; professional courtesy; respect for our judicial system and for the judges who make it work; the high ideals of our legal profession, and expansion of legal services for those in our community who are in the greatest need.

So many of you have dedicated yourselves over many years toward furthering the Bar's professional services and traditions of excellence. The continued development of our Bar Association and our success depends primarily upon our Members [and] I encourage any of you who have questions or are willing to become more involved in Bar activities to contact me. I look forward to seeing you all throughout the year at our many events." 

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Steven M. Sepassi, Trustee

EVERY ORGANIZATION HAS its MVP's, but the SFVBA's Steve Sepassi appears to be that rare individual whom everyone respects...but also just plain likes to hang out with. Unfortunately, people who are universally popular are often the modest types: If you ask Sepassi — a litigator who closed his practice to focus on mediation — the secret to his social success, he'll just chuckle.

Still, clues emerge the more you talk to the Iranian-born attorney, who originally joined the SFVBA board in 2017 and “loves the group too much” to stay away ever since. For example, asked about his early legal career, the ultra-friendly Sepassi notes, “I had an Atticus Finch sort of practice, where it's kind of a village practice.” The reference to the decent, small-town protagonist of “To Kill a Mockingbird” could be a clue to Sepassi's own demeanor as a likable everyman.

Keep in mind, however, being down-to-earth doesn't mean you're not a risk-taker. Sepassi began his working life as an engineer, but by the time he was 35, he realized something was missing and took the unusual step of enrolling in law school at Southwestern. Already married and responsible for co-running a mortgage business with his wife, Sepassi put his nose to the grindstone, juggling work and school at night. After graduating and passing the bar, he sensed that being a bit older might be a disadvantage at a big firm and thus hung up his own shingle.

“You know, I never let doubt or fear stop me,” he relates. By 2012, he formed the partnership of Sepassi & Tarighati, LLP, notably defending prominent charter schools in general liability cases; over



time Sepassi has handled everything from small cases to multimillion-dollar disputes involving vehicle accidents, product liability, catastrophic injuries, and wrongful death. He credits it all to his background and family support.

“Attention to detail and being methodical is from my days as an engineer,” he adds. “And my wife was always very supportive. She encouraged me even with [how hard] law school was. That made the difference.”

Having represented both plaintiffs and defendants has given Sepassi a perspective that not every attorney has, and he notes that many lawyers are overly confident about their well-rehearsed arguments, failing to see that the other side may also have a credible case. “Getting too close to the politics of something affects how you are able to look at it,” he says. [I've] always been able to see both sides of things.”

The skill to see a bigger picture and look for a way to resolve issues with civility steered Sepassi toward volunteering as a mediator and temporary judge for the Los Angeles Superior Court. Eventually, Sepassi

closed his private practice to focus entirely on mediation cases — an area that aligns perfectly with his innate sense of fairness. “The job of the mediator is to look at it from a number of lenses...I think what I bring to it is critical and analytical skills.”

Just as Sepassi has seen shifts in his own career, he says that law is in a period of transition, too. He worries about increased political polarization that has seen colleagues no longer get together with those whose views they see as too different. And with people working virtually, some cub attorneys might be more used to scrolling social media after work instead of attending in-person events — with lowered attendance at bar associations and professional organizations across the country the unfortunate result.

“A lot of my cases on Zoom work just as well, it's true — but that doesn't mean we still don't need opportunities to meet our peers in person,” he adds.

And sure, Sepassi would like to see social vibrancy restored to L.A.'s legal world, along with a more bipartisan spirit. But in the end, he's still a natural optimist. The Beverly Hills resident, who has two grown sons but “isn't ready” for grandkids, has found a new passion — golf. As with law school and creating a second career, Sepassi realized after he began hitting the links that he was getting a late start, and was not as good as the players who'd been honing their swing for decades.

“Every opportunity I get, I like to get out there. I'm horrible at it, I'm struggling — but I don't give up,” he says with a laugh. 





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January 25, 2024 Pinstripes at Westfield Topanga

Too much Zoom zonking you out? Join the SFVBA for one of its upcoming, in-person networking events, from dining to wine tasting! SFVBA Board of Trustees members Matthew Breddan and Alexis D. James organized the Jan. 25th event at Pinstripes Topanga in Woodland Hills, where members bowled, enjoyed a delicious spread, and made great connections. Stay tuned for news of more fun, members-only events.



MULTICULTURAL BAR ALLIANCE

January 27, 2024 Aloha Cafe, Los Angeles

The Multicultural Bar Alliance quarterly breakfast was held Jan. 27 at Aloha Cafe in Los Angeles. The SFVBA is a member of MCBA, a coalition of more than 20 minority bar associations in Southern California that seek to ensure diversity in the legal profession. The event was attended by SFVBA president Heather Glick-Atalla and President Elect Amanda Moghaddam.



By Rachel Spalding

WOMEN & LAW:

Have We Really Come a Long Way, Baby?



Photos by National Association of Women Lawyers

The findings are mixed when it comes to progress on gender parity in the legal profession, but at least the SFVBA is ahead of the curve.

TO SIT IN ON A MONTHLY board meeting at the San Fernando Valley Bar Association is a beautiful thing if you're looking for signs of societal progress.

Members of various ages discuss life at their firms and the growth of their families back at home over prime rib, mac and cheese, and lemonade before getting down to Bar Association business. Half of all the power positions at the Bar appear to be occupied by males – but half are filled by females.

Longtime SFVBA go-to member and Sherman Oaks trust and wills “Super

Lawyer” Heather Glick-Atalla gets ready to call the meeting to order; she has become the 94th president. Meanwhile, the president-elect is Amanda Moghaddam, a claims attorney at Lawyers Mutual Insurance of California.

And SFVBA Board Secretary Taylor Williams-Moniz, a partner with Young & Williams LLP who sits next to Moghaddam, jokes about having escaped her young children for the evening to talk shop with other adults – no need here to pretend that she isn't a working mother who juggles many

things at once, like old-school tradition at a prestigious law firm once dictated.

Meanwhile, male members of this group chime in with news about their spouses and children, too, before the formalities begin.

If only the rest of the legal profession was as enlightened as the SFVBA.

Recent numbers indicate a complex picture of how female attorneys nationwide are faring post-pandemic. After COVID-enforced Work From Home (WFH) policies, many firms and corporate legal divisions allowed



KAREN RICHARDSON
Executive Director of the National Association of Women Lawyers

attorneys who were performing well to keep to hybrid schedules that allow for some days from home, and others commuting for in-person meetings.

Other national firms disposed of expensive urban real estate in favor of entirely-virtual companies, which in turn allowed staffers to go fully remote, sometimes moving to suburbs or less-congested towns across the country in the process. While this sounds like great progress for American workers in allowing for more individual choice, the American Bar Association’s annual snapshot of the legal profession shows it’s a mixed bag.

The ABA’s 2023 statistics, its most recent, show that 39 percent of lawyers are female, up from 34 percent in 2013. That’s certainly amazing progress from the extent of the female legal workforce from 1950 all the way up to 1970 – it was a microscopic three percent.

However, progress at the highest levels of the profession remains stalled, says Karen Richardson, Executive Director of the National Association for Women Lawyers. “The number just don’t move, it’s two steps forward, one step back,” sighs Richardson, adding that it was only recently that there was enough interest from within the legal profession to even track who rises in which positions, and their gender.

Now that statistics are at least being gathered, Richardson notes that some roles may sound good but

don’t carry the weight of being a top executive.

“For example, many women become the managing partner of a branch of a huge, international firm. That’s an administrative position,” she says. It’s still male attorneys who are tasked with creating client relationships, and thus bringing in money, in Am Law 200 firms (the second-hundred largest U.S. law firms), according to Richardson.

She has also been surprised at some of the remaining prejudices that still seem to be hardwired into law-firm life. She notes that young female attorneys at a recent roundtable NAWL hosted had noted that they keep their offices free of family photos so as to appear laser-focused on the job. Others shared stories about agonizing over when to notify employers about pregnancies and maternity leaves.

“The need is clear to have more underrepresented voices at the table,” she adds.

In case you think all this doesn’t have major implications both societally and economically, keep in mind that the United Nations reports that globally, women earn 77 cents for every dollar earned by men – for equal work. (See *accompanying article for more.*)

Additionally, Bloomberg News reported last fall that women lawyers fare worse than their male colleagues when it comes to their mental health. The Bloomberg Law study found that female attorneys reported feeling burned out on the job 56 percent of the time, while male lawyers reported feeling burned out at work only 41 percent of the time.

The study noted that the stress may partly stem from a decrease in billable hours in the legal world in general, but that doesn’t account for why women would be feeling the brunt. Likely, the answer lies in societal expectations that women rather than men provide care for family members, whether it’s children or the elderly, in addition to holding down full time-plus positions.

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- DUI Case, Client Probation: Dismissed Search and Seizure (Long Beach)
- Numerous Sex Offense Accusations: Dismissed before Court (LA County)
- Several Multi-Kilo Drug Cases: Dismissed due to Violation of Rights (LA County)
- Misdemeanor Vehicular Manslaughter, multiple fatality: Not Guilty Verdict (San Fernando)
- Federal RICO prosecution: Not Guilty verdict on RICO and drug conspiracy charges (Downtown, LA)
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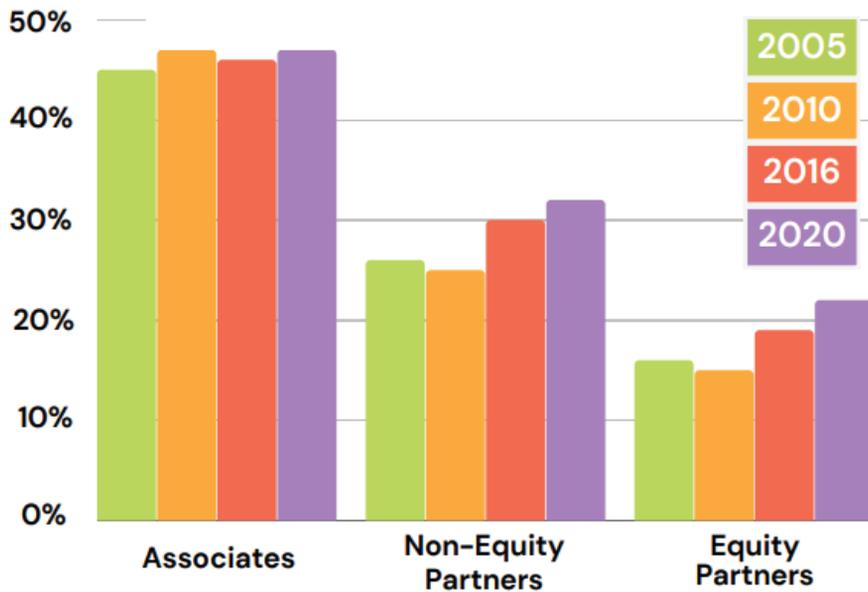
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Percentage of Women in Law Firms From the 2021 NAWL Survey Report



If things are challenging overall for female legal professionals, wouldn't you think things might be a bit easier in the profession living in a progressive city such as Los Angeles, in which the mayor and many other power brokers are female? One L.A. attorney is Jen Lasher, Associate General Counsel for J.D. Power. With her legal department having gone remote-optional during the pandemic, Lasher now realizes that going into the office daily was "a time suck."

She's far more productive working from home, she notes, and as a mom of two, she feels she has more time to dedicate to any fire drill professional situations that come her way now that she isn't juggling a commute to the office, picking out business attire, or having to meticulously put herself together just to get her work done.

"All I need to get started working is for the caffeine to hit my brain," she jokes about her morning routine. In her division, Lasher is the only litigator, and she also handles compliance and legal guidance for 1,500 employees, while communicating constantly via Microsoft Teams. Her role typically requires meetings in person a couple of times a year, which she also enjoys.

Lasher says that having a high-intensity job such as hers is only possible with both a supportive supervisor and an involved spouse (her husband does intellectual property

litigation). She finally has some balance in her life after years of climbing the ladder, and she's grateful for it.

However, she cautions that the office may be the best place for novice attorneys to acquire a knowledge base and professional network, especially for females who will need a lot of mentorship to rise in the ranks. "Law has lagged behind a bit [as far as parity], but I think things have gotten a bit better, and there are more women in leadership roles in our industry in general," says Lasher.

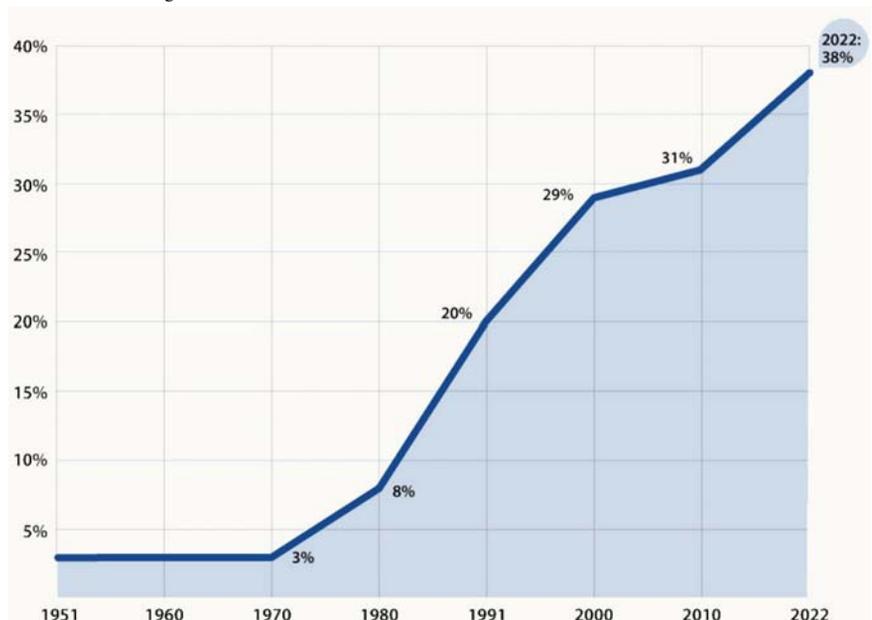
SFVBA past president Carol Newman shares the optimism. "It was a very different world back when I started," recalls Newman with a chuckle. "One out of seven in law school was a woman."

Graduating from The George Washington University Law School in 1977, Newman, now a palimony specialist with her own firm, Alleguez Newman Goodstein, LLP, recalls a time in which bar associations including the SFVBA were mostly male – and even a woman with a J.D. was told to learn to type by potential employers.

The Ebb and Flow of Women in Law: 1951–2022

Data spanning over seven decades paints an intriguing picture for women in law. While the 1950s witnessed a mere trickle of female representation, the percentage of legal practitioners that are women increased to 38 percent by 2022. The 1970s, in particular, marked a dramatic uptick. Yet, the last decade's modest growth suggests that the journey to equality is far from over.

Women in the Legal Profession: 1951–2022



Women made up less than 5 percent of attorneys in the U.S. from 1950 to 1970, but that number has steadily risen since, to 38 percent in 2022.

“When I was a baby lawyer, women were family lawyers; that’s where you had to go to get jobs. And you had to wear a dress. Thank God it’s all changed,” she adds. Despite such obstacles, Newman persisted, eventually becoming the SFVBA’s leader, the first openly-gay president for the organization, in 2015.

“People have changed, and there’s been huge progress,” Newman notes, adding that she’s always glad to see capable female leaders like Glick-Atalla take the reigns, remembering as she does a time when “women in law” often meant hosting dinner parties for your husband’s firm rather than running your own practice.

Since law is a sphere with incredible cultural influence, it is essential that bar associations like the SFVBA join the fight for a fairer workplace, notes Glick-Atalla. After all, the SFVBA’s leader is cognizant of the fact that she herself is privileged to be able to make her own hours and share responsibilities with a spouse (and fellow attorney) who is an equal partner. This allows her to juggle a successful practice, a happy family, and her deep commitment to the San Fernando Valley legal community.

“I know I’m lucky,” says Glick-Atalla. “And getting firms in general to implement more family-friendly policies is key, including paternity leave. It could mean hybrid or remote work, or even creating policies where your kids can come with you to work, and do their homework.” With this subject close to her heart, the new president adds that relaunching the SFVBA’s Women Lawyer’s Section is an item on her list.

Specifics aside, though, top companies will certainly need to start thinking outside the box to attract the top law students of today and tomorrow, many of whom will come from Gen Z and expect things to be far different upon their graduation than some old-fashioned golf-and-cigars boys’ club. The needle is indeed moving toward gender parity in law it seems, but slowly...maybe even very slowly.

“You know, it’s baby steps,” concludes Glick-Atalla. 

By Rachel Spalding

THE DIRT ON PAY: Are Equal Wages Really All That Important?

FEMALE ATTORNEYS ARE aware that a male colleague may well earn slightly more for the exact same position or project, at the rate of 77 cents for a man’s dollar. This disparity hasn’t budged for decades, so it may not seem noteworthy that where leading-edge professions such as law go, the rest of the world follows: Women’s pay overall lags well behind men on an international scale.

The issue has received renewed interest ever since glaring power and financial imbalances between the genders have been revealed in highly-visible industries such as Hollywood, where the Harvey Weinstein trials were the first, but not the last, of many ugly cases.

The good news, however, is that such scandals – and their ongoing presence in courtrooms in New York and Los Angeles – ended up renewing efforts to address the treatment

of women in the workforce in all professions.

But even as the number of male law students declined annually for the past 12 years according to the American Bar Association – and 14,000 more law students in 2022 happened to be female than male – gender still has a damning effect on the ultimate career track of a novice legal professional.

Only 22 percent of all equity partners in firms were female in 2022, notes Karen Richardson of the National Association of Women Lawyers.

Even with so much progress, top posts in law firms rarely go to women; a mere 12 percent of managing partners were female, as of 2020. Ultimately, this creates a self-reinforcing loop. Young female attorneys are siloed into “family-friendly” positions that do not earn top dollar – the legal equivalent of pushing



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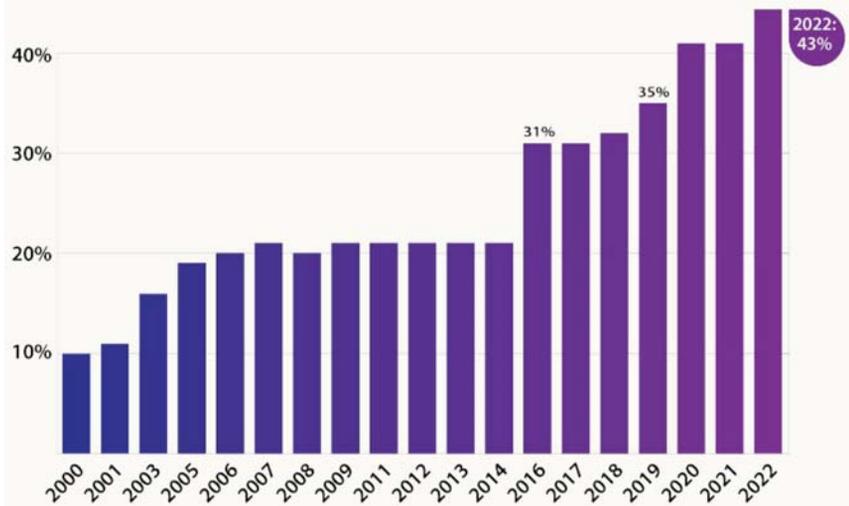
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Female Law School Deans: 2000–2022



The percent of law school deans who are women—10 percent in 2000—jumped from 20 percent in 2006 to 31 percent in 2016, reaching 43 percent in 2022.

young women toward “safe” careers in teaching or nursing.

Globally, this gender wage gap contributes to women disproportionately experiencing poverty. The United Nations’ Department of Economic and Social Affairs has thus earmarked “achieving gender equality and empowering all women and girls” as its number five overall goal.

The U.N.’s announcement in turn spawned the International Bar Association’s “50/50 by 2030” project, launched in 2021. The aim is to create a blueprint for the global legal community to begin establishing direct

policies for gender parity in the highest levels of private practice, in-house positions, the public sector, and the judiciary.

Data on rank and pay is to be collected throughout the coming years for a true snapshot of how female lawyers the globe over are faring, with support for the endeavor coming from the LexisNexis Rule of Law Foundation.

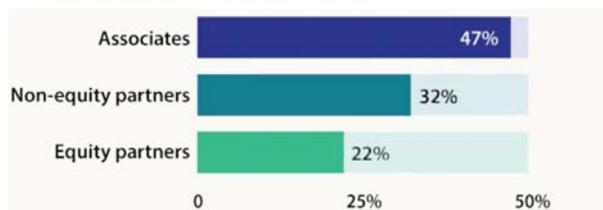
Advocates of parity note that diversifying the upper tier of any company will ultimately only create better results in the long run. “More fairness [will] create healthier firms,” asserts Richardson. 

Women in Law Firm Leadership Roles: 2020



In 2020 women made up 12 percent of law firm managing partners, 28 percent of governance committee members, and 27 percent of practice group leaders.

Women in Law Firms: 2020



In 2020, women made up 47 percent of law firm associates, 32 percent of non-equity partners, and 22 percent of equity partners.

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