

American Board of Criminal Lawyers
THE ROUNDTABLE

Vol. MMIV, No. 5

April 2014

FORTUNE

50. Jed Rakoff

Age: 70

U.S. District Court Judge

Breaking with tradition, Judge Rakoff rebuffed the SEC's bid to let Citigroup settle charges of securities violations without admitting wrongdoing. The case went to the heart of the financial crisis, he said, and the public deserved to know more. An appeals court still deliberates, but the bold stand, in our view, is an act of leadership.

INTRODUCING
**THE
WORLD'S
50
GREATEST
LEADERS**

And what
you can
learn from
them

Inside
J.C. Penney's
Meltdown
BY JENNIFER REINGOLD

Why You
Should
Care About
Mitch
McConnell
BY TORY NEWMYER

Ukraine's
Argo
Moment
BY VIVIANNE WALT

POPE
FRANCIS

ANGELA
MERKEL

ALAN MULALLY

SEN. JOE
DUNFORD

KEN
CHENAUET

MIKE
BLOOMBERG

ALNO SAN
BURYU

COACH K

APRIL 7, 2014

(CORRECTION: First Lady Jennie Mika's name was misspelled in a prior issue.)

PRESIDENT'S REPORT

One of our newest members, **Rick Bednarski** recorded a win in a sexual assault case late yesterday afternoon. The jury was out only 45 minutes. Rick has tried and won 1/2 dozen sex assault cases in the past year. He will be in Aspen this summer, and we can pick his brain at the meeting.

Rick, you are carrying on an ABCL tradition of winning serious, difficult cases that clearly demonstrates your worthiness to be a fellow in ABCL. We are all proud of your success.

Pat Mika

KELLY & JACOBSON

ATTORNEYS AT LAW

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March 4, 2014

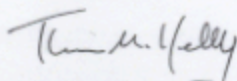
Stephen Robert Lacheen
LACHEEN, WITTELS & GREENBERG
1429 Walnut Street, 13th Floor
Philadelphia, PA 19102

Re: American Board of Criminal Lawyers

Stephen,

Thank you for the ABCL welcome letter. I just wanted to bring to your attention that my last name was spelled incorrectly. It should be "Kelly". If you would make sure that this is updated in the database I would greatly appreciate.

Sincerely,



Thomas M. Kelly

Sent: Monday, March 17, 2014 10:59 PM
Subject: [ABCL-US] Voyles & Indy Colts Owner
Nice tie Jim. Good luck on the case!

NEW MEMBER BIOS

JENNIFER M. LUKEMEYER
VOYLES, ZAHN & PAUL

Jennifer Lukemeyer focuses her statewide practice in the area of criminal defense. She has represented persons accused of crimes in State and Federal Court. Her clients have been accused of crimes including: murder, robbery, drug dealing and possession, forgery, gun crimes, white collar crimes, drunk driving, sex offenses, domestic violence, and minor misdemeanors. Jennifer's practice also includes appellate work that has included arguing before the Indiana Supreme Court. She represents juveniles accused of crimes as well as parents at risk of having their children removed from their care. Jennifer's clients also include professionals before their respective licensing boards when their license is being threatened. She also handles post-conviction relief matters, violation of probation allegations and sentence modification requests. Her practice has included jury trials and bench trials all over the State and in Federal court.

Jennifer is active in the Indianapolis Bar Association and Foundation having served in many capacities within each organization. She is also a member of the Indianapolis Inn of Courts, serving as its President from 2010 to 2012. For many years, she taught the criminal law section of the IBA's bar review course. Jennifer has served on the Juvenile Strategic Workgroup for the Marion County Justice Planning Council and on the Judicial Excellence Political Action Committee. She has spoken and presented at many seminars presented by the IBA including the topics of search and seizure, ethics, and sentencing issues. She has taught at the yearly INCASA, Indiana Coalition Against Sexual Abuse, seminar and in 2007 was named the organization's Outstanding Legal Professional. She also has served on the staff of the Indiana Defender Council's Trial Advocacy Seminar. She has been named an Indiana Super Lawyer for the years of 2005 through 2014 by Indianapolis Monthly magazine.

Jennifer earned her J.D. in 1994 from Southern Methodist University and returned to her hometown of Indianapolis to begin her practice. After spending three years in the major felony courts of Marion County as a public defender, she joined her current firm in 1997. She resides in the heart of downtown Indianapolis with her 2 girls, well her 2 German Shorthaired Pointers.

Justin Shur is a partner at Molo Lamken, where he defends individual and corporate clients nationally in a wide range of criminal matters. He previously served as Deputy Chief of the U.S. Department of Justice's Public Integrity Section of the Criminal Division, where he handled fraud and corruption cases across the country and received the *Attorney General's Award for Distinguished Service* for his work on the Jack Abramoff investigation. Earlier in his career, Justin was an Assistant District Attorney in Manhattan, where he tried dozens of criminal cases from armed robbery and murder to financial fraud. Outside the courtroom, he frequently speaks and writes on a variety of topics and teaches trial advocacy to practicing lawyers and law students.



From: "Monroe H. Freedman" <Monroe.H.Freedman@hofstra.edu>
To: <abcl-us@googlegroups.com>
Sent: Friday, April 04, 2014 3:37 PM
Subject: [ABCL-US] Review of How Can You Represent Those People

A. Michael Froomkin, the Editor-in-Chief of Jotwell: The Journal of Things We Like (Lots), wrote to Abbe Smith and me: "I'm delighted to inform you that your book, *How Can You Represent Those People?*, has been identified by Prof. W. Bradley Wendel of Cornell Law School as one of the best works of recent scholarship relating to the Legal Profession, in a review published today in Jotwell: The Journal of Things We Like (Lots)."

Wendel concludes his review: "It is difficult to come away from the book feeling anything other than intense gratitude and admiration for the lawyers who are called to be criminal defenders."

Monroe



"Spring Fruit"

TAX TIME

By Charlie Reese

Tax his land,
Tax his bed,
Tax the table,
At which he's fed.

Tax his tractor,
Tax his mule,
Teach him taxes
Are the rule.

Tax his work,
Tax his pay,
He works for
peanuts anyway!

Tax his cow,
Tax his goat,
Tax his pants,
Tax his coat.

Tax his ties,
Tax his shirt,
Tax his work,
Tax his dirt.

Tax his tobacco,
Tax his drink,
Tax him if he
Tries to think.

Tax his cigars,
Tax his beers,
If he cries
Tax his tears.

Tax his car,
Tax his gas,
Find other ways
To tax his ass.

Tax all he has
Then let him know
That you won't be done
Till he has no dough.

When he screams and hollers;
Then tax him some more,
Tax him till
He's good and sore.

Then tax his coffin,
Tax his grave,
Tax the sod in
Which he's laid...

Put these words
Upon his tomb,
'Taxes drove me
to my doom...'

When he's gone,
Do not relax,
Its time to apply
The inheritance tax.

Accounts Receivable Tax
Building Permit Tax
CDL license Tax
Cigarette Tax
Corporate Income Tax
Dog License Tax
Excise Taxes
Federal Income Tax
Federal Unemployment Tax (FUTA)
Fishing License Tax
Food License Tax
Fuel Permit Tax
Gasoline Tax (currently 44.75
cents per gallon)
Gross Receipts Tax
Hunting License Tax
Inheritance Tax
Inventory Tax
IRS Interest Charges IRS
Penalties (tax on top of tax)
Liquor Tax
Luxury Taxes
Marriage License Tax
Medicare Tax
Personal Property Tax
Property Tax

Real Estate Tax
Road Usage Tax
Recreational Vehicle Tax
Sales Tax
School Tax
Service Charge Tax
Social Security Tax
State Income Tax
State Unemployment Tax (SUTA)
Telephone Federal Excise Tax
Telephone Federal Universal
Service Fee Tax
Telephone Federal, State and
Local Surcharge Taxes
Telephone Minimum Usage
Surcharge Tax
Telephone Recurring and
Nonrecurring Charges Tax
Telephone State and Local Tax
Telephone Usage Charge Tax
Utility Taxes
Vehicle License Registration Tax
Vehicle Sales Tax
Watercraft Registration Tax
Well Permit Tax
Workers Compensation Tax

THINK THIS IS FUNNY?

Not one of these taxes existed
100 years ago, & our nation was
the most prosperous in the world.

We had absolutely no national
debt, had the largest middle
class in the world, and Mom, if
she agreed, stayed home to raise
the kids.

What in the heck happened?

Can you spell 'politicians?'

Charlie Reese is a former columnist of
the *Orlando Sentinel* Newspaper.

TO BE FILLED IN BY COLLECTOR.

Form 1040.

TO BE FILLED IN BY INTERNAL REVENUE BUREAU.

List No. _____

INCOME TAX.

File No. _____

District of _____

THE PENALTY
FOR FAILURE TO HAVE THIS RETURN IN
THE HANDS OF THE COLLECTOR OF
INTERNAL REVENUE ON OR BEFORE
MARCH 1 IS \$20 TO \$4,000.
(SEE INSTRUCTIONS ON PAGE 4.)

Assessment List _____

Date received _____

Page _____ Line _____

UNITED STATES INTERNAL REVENUE.

RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.

(As provided by Act of Congress, approved October 3, 1913.)

RETURN OF NET INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 191____

(FOR THE YEAR 1913, FROM MARCH 1, TO DECEMBER 31.)

Filed by (or for) _____ of _____
(Full name of individual.) (Street and No.)in the City, Town, or Post Office of _____ State of _____
(Fill in pages 2 and 3 before making entries below.)

1. GROSS INCOME (see page 2, line 12) _____ \$

2. GENERAL DEDUCTIONS (see page 3, line 7) _____ \$

3. NET INCOME _____ \$

Deductions and exemptions allowed in computing income subject to the normal tax of 1 per cent _____

4. Dividends and net earnings received or accrued, of corporations, etc., subject to like tax. (See page 2, line 12) _____

5. Amount of income on which the normal tax has been deducted and withheld at the source (see page 2, line 12) _____

6. Specific exemption of \$3,000 or \$4,000 as the case may be (See Instructions, page 19) _____

Total deductions and exemptions. (Items 4, 5, and 6) _____

7. TAXABLE INCOME on which the normal tax of 1 per cent is to be calculated. (See Instructions, page 19) _____

8. When the net income shown above on line 3 exceeds \$20,000, the additional tax thereon must be calculated as per schedule below:

		INCOME.	TAX.
1	per cent on amount over \$20,000 and not exceeding \$50,000	\$	\$
2	" " " 50,000 " " " 75,000	\$	\$
3	" " " 75,000 " " " 100,000	\$	\$
4	" " " 100,000 " " " 150,000	\$	\$
5	" " " 150,000 " " " 250,000	\$	\$
6	" " " 250,000 " " " 500,000	\$	\$
6	" " " 500,000 " " " "	\$	\$

Total additional or super tax _____ \$

Total normal tax (1 per cent of amount entered on line 7) _____

Total tax liability _____

(CORRECTION: First Lady Jennie Mika's name was misspelled in a prior issue.)



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The RoundTable

Steve LaCheen, Editor

Rita Bognanni, Staff

Future Meetings

June 12-15, 2014: Aspen, CO

October 10-12, 2014: San Francisco, CA



The RoundTable

Steve LaCheen

1429 Walnut Street, Suite 1301

Philadelphia, PA 19102

In other news, today:



2 feet of snow fell this morning.

Everything happens so much faster when you're older.