

Hearsay

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If you have any questions about the newsletter or would like to submit an article for a future issue, please contact Shanda Pearson or Samuel Edmunds.

MSBA



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Greetings from the Chair

Erika Donner

Welcome to the beginning of another great bar year. And a special welcome to those of you for whom this is your first bar year since graduating from law school. You are all members of the largest group (the New Lawyer Section) of the largest organization of lawyers in Minnesota.

We have a lot of exciting events planned throughout the year. Mark your calendars now for the Annual MSBA NLS – HCBA NLS Winter Social, on Thursday, December 4th at Nami. Details will be announced between now and then, so look for those in our emails. As part of our Winter Social, we will be conducting a toy and fundraising drive for Toys for Tots. We can definitely use your help in those efforts, as well as in planning the social. We also have CLEs and various volunteer events planned for the year. We held our first free CLE about judicial selection and judicial impartiality on October 16th. The CLE informed members about what's going on in the judiciary, as well as what we can do to spread the word. Our second free CLE is scheduled for November 20, 2008 from 4:15 -5:15 pm. The CLE is entitled, "Clerks: Do's and Don'ts for New Lawyers" and will feature a panel of law clerks who will share their experiences to help new lawyers avoid common mistakes in court appearances and interactions.

Along those lines, I hope that you will join the MSBA's 1000 Supporters. 1000 Supporters is the MSBA's effort to bring together attorneys, judges and legal professionals who are committed to securing and maintaining adequate funding for Minnesota's justice system. It only takes three or four minutes of your time. MSBA is already halfway to the 1000. It would be great if new lawyers comprised the second half. Please go to this website to join the effort: www.1000supporters.org

Of course, one of the best (and easiest) ways to get involved is to attend our monthly Council meetings. They are always the third Thursday of the month, at 5:30 p.m., at the MSBA Office. We welcome you to come to those meetings for your first time, or even if it's been years since you last attended a meeting.

I encourage you to email or call me anytime to let me know that you're interested in volunteering, or just to introduce yourself. Thanks for your involvement and I look forward to meeting you soon.

Erika Donner
Chair, New Lawyers Section



Erika Donner is the chair of the MSBA New Lawyers Section and a business litigation attorney at The Kuhn Law Firm, PLLC. Erika can be reached at edonner@thekuhnlawfirm.com.

Similarities and Differences Between Partnerships and S-Corporations

Nancy J. Berry

Clients contemplating the formation of a closely-held business entity often ask for an explanation of the differences between an S-corporation and a partnership. This article provides a summary of some of the similarities and differences between the two entities and is intended to be a practical guide for an attorney's discussion with his or her client on the subject of entity selection. As used in this article, the term "partnership" includes the various forms of partnerships and a multi-member limited liability company that has not elected to be taxed as a corporation.

Similarities

Tax Accounting Entity: Partnerships and S-corporations are treated as tax accounting entities for their partners or shareholders.

Pass-Through Entity: Partnerships and S-corporations are pass-through entities, not tax-paying entities, with certain exceptions for S-corporations that were once C-corporations.

Allocation: The share of items of income, gain, deduction, loss and credit for each partner or shareholder must be allocated to the partner or shareholder so the items may be taken into account on the partner's or shareholder's tax return. Each partner or shareholder is required to include her distributive share of income or loss on her individual tax return.

Tax Liability is Based on Allocation: Tax liability for the allocation of tax items applies regardless of whether the partnership or

S-corporation has distributed any earnings to the partners or shareholders. The distributive share of income allocated to a partner or S-corporation shareholder is taxed at the rate applicable to the individual partner or shareholder.

Deductions: Partnerships and S-corporations are denied a variety of deductions that are allowed to individuals, such as deductions for personal exemptions, charitable contributions and certain itemized deductions (e.g., expenses for production of income, moving expenses).

Distributions of Cash: Distributions of cash to a partner or S-corporation shareholder are tax free up to the partner's or shareholder's basis in the partnership or corporation (and basis is reduced by the amount received).¹ Any cash distributions in excess of basis are included in the partner's or shareholder's gross income and do not affect her basis.

Differences

Ownership: Any number of individuals, entities or organizations may be partners in a partnership. However, in general, only individuals, certain trusts, and certain tax exempt organizations may be shareholders of an S-corporation, and an S-corporation is limited to 100 shareholders or less and one class of stock.

Election of Tax Treatment: A partnership can elect to be taxed as a corporation instead of a partnership. Under the check-the-box regulations, "eligible entities" may elect their federal tax classification. LLCs and

partnerships are eligible entities, but a business entity organized under a federal or state statute that describes or refers to the entity as incorporated or as a corporation is not an eligible entity. The default classification for an eligible entity with two or more owners is partnership, and the default classification for an eligible entity with one owner is a disregarded entity. If a partnership elects to be classified as a corporation, it also may elect to be an S-corporation as long as S-corporation restrictions are met. It is worth noting that a single member LLC may elect to be classified as a corporation and make an S election, rather than being a disregarded entity. Because an S-corporation is not an eligible entity, it cannot elect a different tax treatment.

Allocations: Partners may allocate partnership income or loss among the partners by agreement. Specific items of partnership gross income and deductions may be allocated differently from other items, as long as there is substantial economic effect. For example, while generally agreeing to allocate most items of partnership income and deductions 50-50, partners may agree to certain special allocations like splitting certain rental income 80-20. In contrast, shareholders of an S-corporation must allocate the corporation's income and loss on a pro rata basis for each day of the taxable year and among each share of stock. The shareholders cannot agree to different allocations.

There is also a difference with respect to allocation of gain attributable to the sale of appreciated property. In a partnership, gain attributable to the sale of appreciated property contributed to the partnership by a partner must be allocated to that partner. In an S-corporation, the gain attributable to the sale of appreciated property contributed to the corporation by a shareholder is allocated among all shareholders.

Another difference relates to the allocation of losses and liabilities. Partners are allocated their share of the partnership's losses, and a partner can deduct losses only to the extent of the basis of the partner's interest in the partnership. Losses that cannot be deducted because the partner does not have enough basis can be carried forward. A partner's basis includes the partner's share of partnership liabilities. Increases or decreases in a partner's share of partnership liabilities are treated as deemed contributions or distributions of money, respectfully. Shareholders of an S-corporation are allocated their share of the corporation's losses. A shareholder can deduct losses only to the extent of the combined basis of the shareholder's stock and any loan the shareholder has made directly to the corporation. Losses that cannot be deducted because the shareholder does not have enough basis can be carried forward. Unlike a partnership, however, a shareholder's basis does include the shareholder's share of the corporation's liabilities.

Taxable Year: A partnership's "required taxable year" is either (a) the taxable year of the partner(s) having an aggregate interest in the partnership profits and capital of 50% or more; (b) the taxable year of all the principal partners; or (c) the calendar year. Treasury regulations provide that in determining the taxable year of a partnership, a partner that is tax exempt under section 501(a) of the Internal Revenue Code ("Code") is disregarded if the partner was (a) not subject to tax on any income attributable to its investment in the partnership during the partnership's taxable year immediately preceding the current taxable year; or (b) not expected to be taxed on any income attributable to its investment in the partnership in the current taxable year. A partnership may have a taxable year other than the required taxable year if it makes an

election to have a different taxable year under section 444 of the Code; elects a “52-53 week tax year” (as defined below); or establishes to the satisfaction of the Treasury Secretary a business purpose for a different taxable year.

An S-corporation’s “permitted taxable year” is either (a) the calendar year; or (b) another accounting period for which the corporation establishes a business purpose to the satisfaction of the Treasury Secretary. An S-corporation can make an election to have a different taxable year under section 444 of the Code or elect to have a 52-53 week tax year.

A partnership or S-corporation may elect to have a 52-53 week tax year under section 441 (f) of the Code. If elected, the entity must compute income on the basis of an annual period that varies from 52 to 53 weeks, ends always on the same day of the week, and either (a) ends always on whatever date such same day of the week last occurs in a calendar month, which means the year will always end within the month and may end on the last day of the month or as many as six days before the end of the month; or (b) ends always on whatever date this same day of the week falls that is nearest to the last day of a calendar month, which means the year may end on the last day of the month or as many as three days before or after the last day of the month. If a partnership or S-corporation elects to have a 52-53 week tax year, the year must end with reference to either the entity’s required tax year or the tax year elected under section 444 of the Code.

Employment Taxes: Partners in a partnership are considered to be self-employed and are required to pay tax on self-employment income in excess of \$400.00. The self-employment tax rate is 15.3%.² In general, a partner’s self-employment income includes income derived from any trade or business

carried on by the partner, plus the partner’s distributive share of income or loss from any trade or business conducted by the partnership. A limited partner is subject to self-employment tax only on guaranteed payments for services, such as salary and professional fees for services rendered, but not on income derived from capital invested in the partnership. A partner is considered to be a limited partner unless the partner (a) has personal liability for the debts of or claims against the partnership by reason of being a partner; (b) has authority (under state law) to contract on behalf of the partnership; or (c) participates in the partnership’s trade or business for more than 500 hours during the partnership’s tax year with some exceptions.³

S-corporation shareholders do not pay self-employment tax if they are employees of the corporation. The corporation pays the shareholder-employee a salary from which employment taxes are withheld. A shareholder’s pro rata share of S-corporation income that is “passed through” to the shareholder’s K-1 is not subject to self-employment tax. Shareholders do not pay employment taxes on any corporate distributions.

Distribution of Appreciated Property: Generally, neither the partnership nor a partner will recognize gain or loss when appreciated property is distributed to a partner. The partner receiving the distribution generally takes a transferred basis in the property (the basis the partnership had in the property) and reduces his or her basis in the partnership by the amount of basis taken in the property, unless certain rules are implicated (i.e., “disguised sale” or “anti-mixing bowl” rules). An S-corporation recognizes gain on the distribution of appreciated property to a shareholder, and the gain is passed through to the shareholders on a pro rata basis. For example, if a corporation

distributes property with a fair market value of \$100,000 in which the corporation has basis of \$50,000, the corporation would recognize \$50,000 of gain. The gain would be allocated to the shareholders, and the shareholders would pay tax on the amount of gain allocated to them and receive an increase in their basis in the corporation. If the shareholder receiving the property has a basis in the corporation in excess of \$100,000, the shareholder receives the property tax free. If the shareholder's basis is less than \$100,000, the excess is included in the shareholder's gross income.

While not every client may appreciate the meaning of the similarities and differences between partnerships and S-corporations, this summary may be a useful tool to facilitate a discussion with a client on the type of entity that may be appropriate under the circumstances.

Notes

¹ Basis is a record of the portion of an investment that has been taxed or is not subject to tax in the future.

² The self-employment tax rate is made up of a social security tax of 12.4% on maximum net self-employment earnings of \$102,000 in 2008, and a Medicare tax of 2.9% on unlimited earnings.

³ In partnerships engaged in professional services in medicine, law, engineering, architecture, accounting, actuarial science, or consulting, a partner will be a limited partner only if he or she provides a de minimis amount of services to or on behalf of the partnership.

Nancy J. Berry is an attorney with Moore, Costello & Hart, P.L.L.P. in Saint Paul. She advises business owners on such matters as entity selection, sales, acquisitions, contracts, shareholder agreements and other commercial transactions. In addition, Nancy advises health organizations on licensing, regulatory, compliance and general business matters.



Finding an Expert to Help You Through Those Unusual Cases

Carol R. M. Moss

Litigation cases run the whole gamut of fact patterns and topics. The publication for the American Association of Justice highlights cases that require a wide range of experts, including experts in the areas of special education, pesticide exposure, trucking regulations, civil wind engineering, sports, and recreation to name a few.¹ When a case with unusual circumstances comes into your office, how do you track down a reputable, knowledgeable person to guide you through it? This article outlines proven tricks to start your search.

1. It May Be as Simple as Going to the Library or Bookstore

Finding a book on your topic is a great place to start your search. In addition to giving you names of potential experts, most authors have a biography that lists their credentials. This method was particularly useful to me in locating an expert in an airplane crash case. Believe it or not, Barnes & Noble had a book on airplane crash reconstruction. The author's biography listed the exact credentials needed in our case and the associations in which he

was active. Most authors also list the city where they reside. In this case, however, I contacted one of the associations the author listed in his biography, and it passed along my message to him.

To provide another example, I worked on a case involving the lack of proper supervision at a daycare center, resulting in an injury to a young child. The library had plenty of books on how to run a daycare center that contained specific guidelines on supervising children. An author of one book was very knowledgeable and helpful about the industry's standards for supervision of children.

In addition, large bookstores have magazines for almost every topic and hobby imaginable. Scan the magazines to find any articles written on your topic. I found an expert specializing in ski slope safety after reading one of his magazine articles.

If you want to stay local with your expert, this is still a useful tactic. Authors generally are very connected within their industry and may be able to provide you with a name of a local expert. Citations within books may also provide information on a local expert.

2. Check Out Organizations or Associations on Your Subject

Associations and organizations can provide a wealth of information. Many associations maintain websites or send out periodic publications that can send you in many different directions.

If you find the right association, become a member. Associations provide a goldmine of information for what is typically a low membership fee. Most associations require you to be a member in order to have access to portions of their website or to receive

their publications. Some associations host events or continuing education seminars. If you are lucky, you can find an association offering continued learning seminars on your topic taught by recognized experts in that field.

Many associations have message boards on their websites that allow you to "eavesdrop" into members' conversations. I actually found a potential expert when a poster on a message board suggested an excellent book on human failure. The book's author was a perfect fit for our expert witness criteria.

3. Universities and Technical Colleges are Great Sources for Experts

It is hard to argue that a person who teaches a certain topic at a university or technical college is not an expert in her field. Professors are very knowledgeable and are usually eager to talk about their expertise. They make excellent experts. They have the skills to teach a jury or an attorney about an unusual or new topic. Dealing with students on a regular basis usually means that they are more open to questions. I located an expert at a local technical college for a case involving wear on automobile tires. He was an instructor for an automotive technician program and taught a class on auto maintenance, including safeguarding against unsafe tire wear.

Not only are instructors potential experts, but textbooks are also sources of people with expertise in a particular field. Consider taking a trip to a college bookstore for a textbook on your subject.

4. Sometimes You Just Have to Be Creative and Talk to People

A case with unusual circumstances may cause you to hunt a little harder for your

expert. I worked on a case involving a family that was riding a gondola when it separated from its cable and crashed to the ground. As you can expect, I did not have a name of a gondola expert readily available. It happened to be that time of year when the Minnesota State Fair was about to begin, so I contacted the manager at the Minnesota State Fair in charge of maintaining its gondolas. He offered vital information such as the names of the people who inspect his rides and the government agency that regulates fairs and carnivals.

Look at the jobs of friends and family members. Many times we forget to look at the people closest to us for the information we seek. Although you will probably not be able to use friends or family members as experts, they are often willing and eager to provide industry information or connections that could save you hours of time.

Locating an expert for your case frequently comes down to some good old fashioned investigation and research. These proven tricks of the trade will give you a starting point. Hopefully, your next search will be successful.

Notes:

¹ American Association of Justice, 51 L. REP. 7 (Sept. 2008); American Association of Justice, 51 L. REP. 5 (June 2008); American Association of Justice, 51 L. REP. 4 (May 2008).



After spending seven years as a litigation paralegal with a large Minneapolis law firm, Carol decided it was time to go to law school. She graduated from Hamline University School of Law in May and is a litigation associate with Hellmuth & Johnson, PLLC, in Eden Prairie, Minnesota. Carol can be reached at (952) 746-2187 or cmoss@hjlawfirm.com.

Quick Tips for Defending Employment Claims

Joel Schroeder

Having been involved in the defense of a number of employment claims—from large class actions to single-plaintiff claims—resolution (whether by settlement, summary judgment, or trial) is often found in the details. What follows are a few tips I have learned along the way. Just as in any other area of the law, thoughtful preparation and going the extra mile can pay off in the long run for your client.

1. Read the E-mails, Instant Messages, and Text Messages: You Never Know What You'll Find

With the advent of e-mail, the workplace has completely changed. These days, especially among younger generations, it is much more common for employees to fire off an e-mail rather than pick up the phone or write a letter. In employment cases, nuggets of useful information are often buried in an e-mail sent at 10 p.m. I recently defended a company against an employee's claim for six figures worth of commissions. Even though the commissions were not due under the terms of a sales plan that the plaintiff had signed, she continued to claim entitlement to the commissions. Plaintiff's counsel requested certain e-mails in discovery, so we worked

with our client's I.T. department to gather the e-mails. A quick review of the e-mails revealed that the plaintiff had forwarded confidential company information to her personal Yahoo! address for use at her new employer and in violation of the non-compete agreement she had signed. The case settled very soon thereafter, avoiding months of protracted litigation.

Remember to discuss your client's I.T. systems right off the bat, and know how those systems work. Some companies have special software that keeps track of instant messaging or text messaging on company computers and cell phones. Always be sure to ask what kind of information is stored electronically. Because employees continue to e-mail and text as if nobody is watching, electronic evidence can be powerful evidence to quickly settle a case in your client's favor or to put before a judge on summary judgment or a jury at trial.

2. Just Ask: If a Charge of Discrimination Has Been Filed, Call the Investigator and See What She Knows

Before being able to file a discrimination lawsuit in federal court, employees or former employees must first exhaust their administrative remedies through the Equal Employment Opportunity Commission. Employees may choose to file a charge with a state or local human-rights agency, such as the Minnesota Department of Human Rights or Minneapolis Department of Civil Rights. Typically, the allegations in a charge of discrimination are very thin. Allegations such as "the charging party was subjected to racial slurs" are very common. From an employer's perspective, it is difficult to investigate these allegations without more detail. Calling the investigator assigned to the charge is a relatively easy way to obtain

that detail, and provides an opportunity to open up the lines of communication with the person who will ultimately recommend whether the charge should be dismissed. Oftentimes the investigator has met with the charging party and can provide additional detail from her interview notes. From there, an employer can specifically ask its employees about the allegations and be better prepared to respond to the charge in its position statement.

3. Request the Plaintiff's Discrimination Charge File

Once the EEOC or state agency has issued a right-to-sue letter, the charge file is generally closed and counsel can request a copy of the file under the federal Freedom of Information Act or its state equivalent. If the charging party decides to file suit, an investigator's interview notes or documents submitted by the charging party may be good fodder for discovery requests and subsequent depositions. In one recent request, my firm received redacted interview notes from nine witnesses the agency had interviewed, as well as numerous correspondences that the charging party had submitted to the agency. Because of this "free discovery," we were able to have access to information that would not otherwise have been available had we not requested the file.

4. Subpoena Former Employers and Other Entities

In litigation it is often easy to forget the power of a request for documents under a Rule 45 subpoena. It never hurts to request the personnel file and any complaints or investigations from the plaintiff's previous employers. For example, if you are defending a sexual-harassment claim, it will be helpful to know if the plaintiff made similar allegations at his prior employer or if he

himself had been the target of a harassment claim.

5. Google It: Use the Internet Effectively

When your client is faced with a charge or complaint, have your assistant or paralegal do some digging on the Internet and in public records to learn more about the plaintiff. Perhaps he or she has been profiled in a magazine or quoted in a newspaper on information related to the litigation; or better yet, perhaps he or she has set up a blog or MySpace account. Some plaintiffs are “professional plaintiffs” and have sued before. Check old court filings for affidavits or other background that could be useful to your case. These materials could be full of admissions or deposition questions.

Employment cases turn on a nuanced analysis of the law and facts. It is well worth the extra time and effort on the front end of litigation to do a little digging. What you find may turn a costly and protracted battle into a minor bump in the road.

Joel Schroeder is an associate in Faegre & Benson’s Employment Group in Minneapolis, where he focuses his practice on wage-and-hour, discrimination, and non-compete litigation. Joel clerked for Judge Halbrooks of the Minnesota Court of Appeals and received his J.D. from the University of St. Thomas and his B.A. from Washington University in St. Louis. He can be reached at 612-766-8860 or jschroeder@faegre.com.



Restorative Justice: A Dream of Restoration and Transformation

Artika Tyner

I have a dream that we won’t have to talk about ‘restorative justice’ because it will be understood that true justice is about restoration, and about transformation. I have a dream. - Dr. Howard Zehr

Once a crime has occurred the question then becomes: How do we address the crime in a “just” manner? Restorative justice offers an alternative framework for addressing crime. Historically, America’s criminal justice system has followed a retributive and utilitarian model that sanctions criminal behavior through penal measures. The restorative justice approach is distinguishable since it draws upon principles of community building, reconciliation, healing, and peacemaking. Restorative justice seeks to address the question of how to “make things

right” by identifying the harm suffered by the victim, holding the offender accountable for this harm, and restoring interpersonal relationships within the community. It offers all stakeholders (victim, offender, families, and members of the community) an opportunity to repair the harm suffered as a result of the criminal offense and create a social contract to build a harmonious community.

The Characteristics of the Restorative Justice Model

The principles of restorative justice differ from the punitive nature of the United States criminal justice system. Traditionally, the key participants in a criminal matter are the judge, jury, plaintiff, and defendant. The plaintiff is

the State; hence crime is characterized as a threat to public safety and disruption to social order. During the court proceedings, the goal of the State is to establish the elements of the crime, such as: the act, intent, and result. The defendant then presents defenses against the crime. The role of the jury is to determine if the elements of the crime are established to prove guilt beyond a reasonable doubt. Throughout this process, the victim plays a limited role and the voice of the community is not present. In most cases, the offender is encouraged to remain silent and avoid making admissions or giving an apology.

Restorative justice takes a different approach by focusing on making the victim, offender, and community whole again. Restorative justice draws upon the traditional notions of community building and peacemaking. These foundational tenets can be found in the practices of indigenous cultures across the world. This includes the sub-Saharan African ideology of Ubuntu that recognizes a person is a person through others; thus crime is a threat to the well-being of the entire community.¹ Also, Native American faith traditions of “living in balance with self, community, and the creator” are incorporated into restorative justice practices.² By drawing upon these cultural and faith traditions, restorative justice provides an opportunity for the victim to describe the harm suffered, the offender to take responsibility for the harm, and the community to offer support during this process.

In the restorative justice model, the focus moves beyond retribution to reconciliation. Restorative justice is a victim-centered approach; therefore crime is identified as harm to the victim and the community. Restorative justice offers an opportunity for the victim to find healing and answer questions that are often left unanswered, such as: Why did the offender commit the crime? How can the offender be held accountable to

make things right? How can the victim and community overcome the fear of re-victimization? Through this line of questioning, the victim is given a chance to share his or her story of the harm suffered as a result of the crime and its impact. This storytelling can empower the victim and begin the healing process.

While participating in the restorative justice process, the offender will gain a deeper understanding of the gravity of the offense. Throughout the process, the offender is held accountable to both the victim and the community. The offender can discover ways to earn redemption and create a path of re-entry into the community. For example, this can be accomplished by offering an apology, performing community service, and/or providing restitution. The community also plays an integral role by supporting the personal development of the offenders and aiding the offenders in the process of understanding their obligations. Community members can offer referrals to social services and resources; hence drawing the offender into the social fabric of the community and reducing the likelihood of recidivism.

Benefits of Restorative Justice

Restorative justice offers benefits that may not be derived through the traditional criminal justice system, such as healing for all participants and collective accountability. The greatest benefit is the ability to create a sense of community since “awareness of connections is the foundation of authentic community.”³ A local restorative justice agency, Restorative Justice Community Action, Inc. (RJCA),⁴ has aided offenders/referred participants and community members in addressing crime in a restorative way. The mission of RJCA is to improve community livability through restorative justice practices. RJCA’s 2002-2005 data highlights include:⁵

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- 18,881 offenders participated in a community conference.
 - 86% of offenders successfully completed their restorative justice plan.
 - 75% of offenders did not re-offend within three years of committing an offense.
 - 96% of participating community members and offenders were satisfied.

Overall, the RJCA's accomplishments illustrate that restorative justice can provide an opportunity for mending the harm to relationships in the context of community building. Each stakeholder is actively involved in restoring peace and obtaining justice.

Examples of Restorative Justice Models

The restorative justice model has been used in various ways to restore communities, build relationships, and prevent future crime. As an advocate for restorative justice, I have participated and served in a variety of capacities in various restorative justice models. Through the following experiences, I have witnessed the benefits of addressing issues in a more holistic and restorative manner:

Create National Unity. I recently served as a volunteer for the Diaspora Project of the Truth and Reconciliation Commission of Liberia (TRC).⁶ The restorative justice model correlates with the principles of transitional justice for many nations as they seek to transform their turbulent past into a peaceful future. I witnessed firsthand the power of the TRC in aiding citizens as they reconcile, forgive, and speak the truth.⁷ Through the sharing of these personal accounts, nations, like Liberia, South Africa, and Sierra Leone, have learned from the past and united to repair the harm suffered.

Honor Cultural Heritage. I participated in a Hmong Community Peacekeeping Circle. This circle incorporated Hmong cultural

traditions when responding to crime through the integration of the wisdom of Hmong elders into the legal process. The involvement of the elders provides a link to the Hmong cultural heritage for future generations.

Remedy Conflict in Schools. While studying in Greenwich, England, I trained grade school students in relational perspectives of conflict management and stimulated their leadership development. I prepared students to play an active role as stakeholders in resolving conflicts in the school.

Promote Community Policing. As a community advocate, I have researched models of community policing that use a holistic, integrated approach to policing. In a growing number of municipalities, restorative justice has also become an integral part of police officer training. The City of Woodbury is one such example in which officers work alongside community members to create safe communities and prevent crime. Through this collaboration, relations between community and police have improved, communities have become unified, and mutual respect has been established.

Conclusion

In Dr. Martin Luther King's "I have a dream" speech, King suggest that we cannot be satisfied "until justice rolls down like waters and righteousness like a mighty stream." The underlying goal of restorative justice is realizing justice for all stakeholders. Restorative justice offers an opportunity for the victim, offender, and community to work together collaboratively to address criminal behavior and create durable solutions. The ultimate goal is to restore the sense of community that is diminished by crime and violence. My hope is that the dreams of both Dr. King and Dr. Zehr will be reached as we explore ways in which restorative justice can be used to restore and transform our communities.

Notes

¹ Department of Welfare, Private Bag X901, Republic South Africa, 1997, <http://www.welfare.gov.za/Documents/1997/wp.htm> (last visited June 19, 2008).

² See http://www.acfnewsource.org/religion/circle_sentencing.html.

³ Kay Pranis, *Restoring Community: The Process of Circle Sentencing* (1996), presented at “Justice Without Violence: Views from Peacemaking and Restorative Justice” (June 6, 1997).

⁴ Restorative Justice Community Action Incorporated, <http://www.rjca-inc.org/>.

⁵ Downtown Journal, *Restorative Justice, Restoring Communities*, <http://www.downtownjournal.com/index.php?action=searchArchive&archivePage=100&dateFrom=&dateTo=&fromArchives=fromArchives&numResults=10&order=date&page=65&publication=downtown&searchPubs=downtown&searchString=southwest&story=10754>.

⁶ The Truth and Reconciliation Commission of Liberia, <https://www.trcofliberia.org/>.

⁷ *Id.*



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Hennepin County Affiliate News

Greetings from the Hennepin County New Lawyers Section and welcome to the 2008-2009 Bar year! The HCBA NLS is already in full swing this fall and invites you to join us in our upcoming events.

The NLS organizes monthly lunchtime CLE sessions geared toward topics of interest to young lawyers, including *What You Need to Know about Motion Practice and Professionalism* and *How to Build a Book of Business as a Lawyer*. The Section also hosts a monthly Professionalism With Judges lunch series featuring judges from around the metropolitan area.

Also this fall the HCBA NLS will be hosting monthly happy hours for young lawyers to mingle and network with their former classmates and current colleagues. Our December happy hour is scheduled for December 4th at Nami. We look forward to seeing you there!

The NLS will also be participating in community service programs throughout the year. Already this fall the Section successfully collected numerous backpacks for Volunteers of America-Minnesota and its annual Operation Backpack campaign in Minneapolis. Please contact us to volunteer for our upcoming events.

Sarah Dunn is the Chair of the Hennepin County Bar Association New Lawyers Section. She can be reached at sarah_dunn@hotmail.com or (651) 343-2803. Also, please check out our webpage: <https://www.hcba.org/programs/newlawyers.htm>.

2008-2009 NLS Liaisons

Art & Entertainment Law Section
Maxwell Felsheim

Business Law Section
John Remaker & Meredith Bauer

Civil Litigation Section
Joy Anderson & Melissa Wendland

Computer & Technology Law Section
Jeffrey Anderson & Todd Schenk

Construction Law Section
Chanel Melin

Criminal Law Section
Sam Edmunds

Elder Law Section
Sarah McGuire

Employee Benefits Section
Brita de Malignon

Health Law Section
Mike Espenson & Erin Furlong

Human Rights Committee
Nicole Haaning

International Business Law Section
John Kindseth & Kimberly Lange

Judiciary Committee
Valerie LeMaster

Labor & Employment Law Section
Jodee McCallum & Jody Ward

Legislative Committee
Jon Drewes and Mike Miller

Probate and Trust Law Section
Mia Peterson & Zach Volk

Professionalism Committee
Laurie Young

Public Law Section
Michael Goodwin

Real Property Law Section
Nikki McCain & Mike Cimino

Tax Law Section
Ann Peterson

2008-2009 NLS Open Liaison Positions

Committees

- . Convention
- . Diversity
- . Fair Response
- . Insurance for Members
- . Legal Assistance to the Disadvantaged
- . Life and the Law
- . Membership
- . Paralegal
- . Pro Se Implementation
- . Publications
- . Rules of Professional Conduct
- . Women in the Legal Profession

Sections

- . Administrative Law
- . Alternative Dispute Resolution
- . Animal Law
- . Antitrust
- . Appellate Practice
- . Bankruptcy Law
- . Children and the Law
- . Communications Law
- . Environmental, Natural Resources and Energy Law
- . Family Law
- . Food and Drug Law
- . General Practice, Solo and Small Firm
- . Immigration Law
- . Outstate Practice
- . Practice Management & Marketing
- . Public Utilities

New Lawyers can become liaisons to various committees and sections in the MSBA. This is a great opportunity to get involved with a substantive or procedural area of law. If you are interested in becoming a liaison, please contact Lacey Anderson, Vice-Chair, at [lacea@esquiregroup.com](mailto:lancea@esquiregroup.com).

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St. Cloud: Inactive

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