The Louisiana State Bar Association (LSBA) has decided to take advantage of the obvious symbiotic relationship between the Senior Lawyers Division and the Young Lawyers Division. On Monday afternoon, Dec. 2, 2013, BOTH Divisions held their first joint CLE Seminar and Social.

Topics discussed were: Retirement and Estate Planning by Marguerite L. Adams with Liskow & Lewis in New Orleans and David T. Pointer with Waters, Parkerson & Co. in New Orleans; Social Media & Technology Today by Danielle E. Boveland with the Louisiana State Bar Association and Sarah E. Stogner with Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux in New Orleans; the new LSBA Mentoring Program by Barry Grodsky with Taggart Morton in New Orleans; and Wellness by Bobbi Jo Wright of Gilsbar. The event ended with a wine tasting by Adam Acquistipace of Acquistipace’s Covington Supermarket in Covington.

The CLE gave Senior Lawyers and Young Lawyers an opportunity to work together on issues of interest to their members. CLE credit was given for Retirement and Estate Planning, Social Media and Technology, and Mentoring.

Needless to say, everyone enjoyed finishing off an afternoon of CLE with a wine tasting. More joint Senior Lawyers Division and Young Lawyers Division events are being scheduled.
In the Eyes of the Law: Lessons to Be Learned from Great Judges
By Roger A. Stetter

It is a long journey from a frontier farmhouse in the hills of Clay County, Alabama, to the United States Supreme Court, a fact which no one knows better than I. But this nation, created by our Constitution, offers countless examples just like mine.

Two of our greatest judges who inspire us by their example to be outstanding lawyers are Albert Tate, Jr. and Hugo Black.

Judge Albert Tate, Jr.

The tragic events of Judge Tate’s early life, including his father’s conviction for dynamiting a cotton gin near Marksville, La., and the loss of his mother during his sophomore year in college, remind one of Eugene O’Neill’s great play, Long Day’s Journey into Night. But unlike the actors in the play, whose lives seem hopelessly shattered as the curtain falls, Al Tate never gave up and in fact became perhaps the greatest judge in the history of our state.

Tate graduated from Yale Law School in 1947 and opened a law office in Ville Platte with L.O. Fusilier. Although their law practice was successful, Tate wanted to be a judge and Fusilier wanted to run for district attorney. Both succeeded. In 1954, Tate was elected to the 1st Circuit Court of Appeal, thus becoming (at age 33) the youngest judge who served on that court in the 20th century.

That same year, the U.S. Supreme Court issued its landmark decision in Brown v. Board of Education, 347 U.S. 483 (1954). The Brown decision was received with shock and outrage by a large segment of the public, including many lawyers and judges. In his first published speech, however, Judge Tate vigorously defended the Court against personal attacks:

The truly reprehensible suggestion has been voiced recently that the members of the Supreme Court should be impeached because we disagree with their decision. . . . Such attacks are attacks on our Constitution itself and on our system of government; they arrogantly seek to intimidate or to destroy one of the three equal branches of our government. . . . [W]hen we destroy popular respect for the courts as attempted impartial interpreters of the law, we destroy the courts themselves. . . . —Albert Tate, Jr., The Role of the Judge in the American Republic, 3 La. B.J. 77, 80 (1955).

Over the next 30 years, Tate, who also served on the Louisiana Supreme Court and the U.S. 5th Circuit Court of Appeals, became the single most influential judge in Louisiana and a legend in his own lifetime. One of his great judicial colleagues on the 5th Circuit, Alvin Rubin, wrote these words a year after Judge Tate died in 1986:

Al . . . regarded the Bill of Rights as the shield of freedom for the farmer and shopkeeper in Evangeline Parish as well as for the chairman of a corporate board, the editor of a newspaper, the well-connected politician, and, not least of all, for the accused, the disfavored, and the unpopular. . . . —Alvin B. Rubin, Constitutional Protection for the Barber from Ville Platte, 61 Tulane L. Rev. 715 (1987).
Perhaps Judge Tate’s greatest contribution was to remind us that the law is, first and foremost, about people and that our most important role as lawyers is to serve the public and to promote the common good.

**Justice Hugo Black**

Born in a log cabin home in northern Alabama in 1886, Hugo La Fayette Black, was named after the French novelist, Victor Hugo.

Justice Black did not face the hardships in his youth which confronted Al Tate. He described his boyhood as a happy one and particularly enjoyed reading:

*As a boy I rode horses, fished, swam, jumped, turned hand springs in the air, and walked all over Ashland on my hands; played checkers, dominoes, pitched horseshoes and played baseball as often as possible. I also read a great deal, frequently lying on my stomach on the front porch of our home or somewhere in the shade of trees in the woods close to home. I read everything that was both readable and available. —The Memoirs of Hugo L. Black at 13 (Elizabeth Black, ed. 1986).*

Living in the county seat of Ashland, Ala., where his father owned a general store, Black had the opportunity to watch many trials and decided at a very early age that he wanted to become a lawyer:

*I cannot remember the time when I did not want to be a lawyer. . . . [From] the time I was around six years old [I became] the most regular attendant at all the court sessions held in Ashland from Justice of the Peace on up. I can remember yet how exciting were the many trials I sat through . . . . I can remember instances in which I felt in those early days that some lawyers failed to ask the right questions or make the right arguments in the right way, while others thrilled me with their skill and eloquence. — Hugo Black, Reminiscences, Alabama L. Rev. (Fall 1965).*

After a disappointing first year in private practice in his home town, Black headed for Birmingham, then a booming industrial city, without family or funds. His first client was a black convict laborer named Willie Morton who was leased by the county jailer to a steel company. Leasing of convict labor was legal at the time, but only while a convict was serving his sentence. Morton had been forced to work in the steel company’s coal mine for 22 days after his prison sentence was up. Black won the case against a formidable opponent, a partner in a prestigious downtown law firm that included the steel company among its wealthy corporate clients.

In the space of 10 years, Black became a highly respected and wealthy personal injury lawyer, going on to become the public prosecutor of Jefferson County, a United States senator and an associate justice on the U.S. Supreme Court for more than 30 years (1937-71).

His experience as a police judge provided Justice Black with a keen understanding of poor and troubled people which served him well for the rest of his life:

*From his bench each morning, Judge Black viewed a motley collection of drunks, petty thieves, crapshooters, dope peddlers, loafers, prostitutes, and those who the night before had been hot-tempered or careless with fists, razors, or switchblades. Minor offenders were the clientele of police court, where the dregs of a city famed for violence got their reprimands and sentences. — Virginia Van der Veer Hamilton, Hugo Black:The Alabama Years at 38 (1972).*

Perhaps more than any other justice, Black was a champion for the common man and defender of freedom in an increasingly complex and often dangerous world. His understanding
of the Constitution and the Bill of Rights was shaped not only by his experience as a lawyer, but also by his extensive reading, including writings from ancient Greece and Rome and works on the French Revolution. His great erudition in human history came through in his first written opinion for the Supreme Court, *Chambers v. Florida*, decided in 1940. In that case, four young African-American men were sentenced to death for allegedly robbing and murdering an elderly man in Florida on the basis of coerced confessions. Justice Black wrote:

*The testimony of centuries, in governments of varying kinds over populations of different races and beliefs, stood as proof that physical and mental torture and coercion had brought about the tragically unjust sacrifices of some who were the noblest and most useful of their generations. The rack, the thumbscrew, the wheel, solitary confinement, protracted questioning and cross questioning, and other ingenious forms of entrapment of the helpless or unpopular had left their wake of mutilated bodies and shattered minds along the way to the cross, the guillotine, the stake and the hangman’s noose.* 309 U.S. at 237 (footnote omitted).

**Heroes for Our Times**

What lessons can we learn from such great judges as Albert Tate and Hugo Black?
Permit me to suggest just a few.

First, once in a while, a lawyer has the opportunity to strike a blow for justice. Most of what we do as lawyers is drudgery, as Abe Lincoln himself would agree. But then out of the blue a really exciting and challenging case comes along.

I had such an experience as a rookie legal aid lawyer. In 1972, while serving as a staff attorney for the Legal Aid Society of Roanoke Valley, Va., I obtained a pardon from the Governor of Virginia for an elderly man who had been sentenced to life imprisonment. The defendant’s wife came to see me after her husband had been diagnosed in prison with terminal cancer. She wanted him to be able to die at home. Under Virginia law, a pardon could not be granted unless both the trial judge and the prosecutor agreed that it was just. The trial judge told me that “old man Tate” had “cracked up” on his job and shot the job foreman, but did not deserve a life sentence for murder. The Commonwealth’s attorney said that the defendant deserved to die in prison and be buried in potter’s field. After reviewing the trial transcript, I discovered that Mr. Tate had been prosecuted by a former Commonwealth’s attorney, not the man who had so rudely turned me away. He agreed with the trial judge that Mr. Tate deserved to be considered for a pardon. I submitted the affidavits of both the trial judge and the former Commonwealth’s attorney with the pardon application to the Governor, and the pardon was granted. Never before had such a pardon been granted in Virginia. The case showed me that with diligence and luck, I could make a big difference in the lives of ordinary people.

Second, a lifetime of reading is extraordinarily helpful for lawyers. This is necessarily true because the law is usually about conflict resolution among people from all walks of life, and the more one reads, the better he will understand people. One of his former law clerks, Dan Meador, explained Justice Black’s passion for reading, and how it affected his outlook as a judge, in these words:

*Reading was for [Hugo Black] a means of instruction in human nature. In the lives of men over a two thousand year spread of time and place, he perceived repeated patterns of behavior — moments of glory and high purpose, acts of skulduggery, displays of the strengths and weaknesses of character, persecutions of the weak by the powerful, triumph and disaster, corruption in public office, and struggles for liberty against arbitrary officialdom. He thought that the foibles of people and politics were essentially the same in all ages. With this sense of history and the human condition, there was for him little or nothing that was fundamentally new or different in the issues coming before the Supreme Court.* — Daniel J. Meador, *Mr. Justice Black and His Books* 31 (1974).
Third, the way to get ahead in the legal profession is to treat all people with dignity and respect. During his legal career, President Lincoln was a very competitive trial lawyer but always used his skills in such a way as to value and respect the ability and honor of his adversaries. See, Brian Dirk, *Lincoln the Lawyer* at 41-43 (2009). We should remember to always treat our fellow attorneys — as well as our clients, witnesses, judges and court personnel — with dignity and respect. Not only does this make our professional lives more satisfying, it makes them more successful in every way imaginable.

**FOOTNOTE**

1. The conviction was reversed by the Louisiana Supreme Court. See, Louisiana Bar Foundation, *In Our Own Words: Reflections on Professionalism in the Law* (Roger A. Stetter, ed. 1998).

*Roger A. Stetter, a graduate of Cornell and UVA Law School, is a trial lawyer in New Orleans and former member of the Louisiana State University Paul M. Hebert Law Center faculty. His books include* Louisiana Civil Appellate Procedure; *In Our Own Words: Reflections on Professionalism in the Law; and* Louisiana Environmental Compliance. (Ste. 1435, 228 St. Charles Ave., New Orleans, LA 70130, email rastetter@bellsouth.net)

**Author’s Note:** I have been granted the privilege of writing a regular column for this e-newsletter and welcome your comments and suggestions. Email: rastetter@bellsouth.net.
Get to Know the Health Care Tax Deductions Available for You and Your Family
By Paul R. (Trey) Trapani III

More and more adult children are taking on the responsibility of caring for their aging parents. Providing such care can pose a significant economic and emotional burden, but available tax deductions can help to lighten the economic load.

According to the U.S. Department of Health and Human Services, older consumers, in 2011, averaged out-of-pocket health care expenditures of $4,769, an increase of 46 percent since 2000. In contrast, the total population spent considerably less, averaging $3,313 in out-of-pocket costs. Older Americans also spent 12.2 percent of their total expenditures on health, almost twice the proportion spent by all consumers (6.7 percent). Health costs incurred on average by older consumers in 2011 consisted of $3,076 (64 percent) for insurance, $786 (16 percent) for medical services, $714 (15 percent) for drugs, and $193 (4.0 percent) for medical supplies. See Department of Health and Human Services, Administration on Aging, Aging Statistics (available at www.aoa.gov).

But rising health care costs for the elderly do not affect only the elderly. Approximately 10 million adult children are caring for aging parents, and other adult children are contributing to the cost of a parent’s assisted-living care. The MetLife Mature Market finds that the percentage of adult children providing personal care and/or financial assistance to a parent has more than tripled over the past 15 years. See Marilyn Geewax, “Preparing for a Future that Includes Aging Parents,” April 24, 2012 (available at www.npr.org). Unpaid family caregivers are estimated to be the largest source of long-term care services in the United States. The estimated economic value of these unpaid contributions was approximately $450 billion in 2009, up from an estimated $375 billion in 2007. Lynn Feinberg, et al., Valuing the Invaluable: 2011 Update – The Growing Contributions and Costs of Family Caregiving, AARP Public Policy Institute, July 2011 (available at www.aarp.org). The Congressional Budget Office reports that, in 2011 alone, informal caregivers provided at least 11.2 billion hours of unpaid care to family and friends. See Kelly Greene, “Are You Overpaying for Your Parents’ Care?,” The Wall Street Journal, July 19, 2013.

Taxpayers who itemize their deductions may be entitled to a tax deduction for medical and dental expenses for themselves, their spouses and their dependents. With rising health care costs affecting the elderly and their families at an increasing rate, the importance of maximizing those tax deductions has become ever more important. This article explores the tax deductions available not only for the taxpayer’s own health care costs, but also for the health care costs of their families, including elderly parents who qualify as dependents.

Medical Expense Deductions Generally

Taxpayers can deduct the amount of medical and dental expenses that are more than a specified percentage of their adjusted gross income. For 2013, this percentage went up from 7.5
percent to 10 percent (except for people 65 and over, who are exempt from the increase until 2017).

The IRS defines deductible medical expenses broadly, defining the deduction to include any payment for “the diagnosis, cure, mitigation, treatment, or prevention of disease, or treatment affecting any structure or function of the body.” These deductible medical expenses include nursing care, hospitalization, lab fees and long-term care, as well as fees paid to chiropractors, psychiatrists, optometrists, psychologists, osteopaths, acupuncturists and podiatrists. See IRS Publication 502 (available at www.irs.gov). These deductions also include deductions for health transportation costs. See id.

Taxpayers also can deduct medical expenses related to the installation of special medical equipment or for improvements made to the home if the main purpose is medical care for them, their spouse or their dependents. Examples of such medical expenses include, but are not limited to, the following: constructing entrance or exit ramps, widening doorways and hallways inside the home, installing railings in the bathrooms, lowering or modifying kitchen cabinets, modifying stairways, and modifying fire alarms, smoke detectors and other warning systems. See id., Capital Expenses. Note, however, that capital expenses made for medical care are reduced by any increase those expenses have on the value of the property.

A taxpayer also may deduct the amount paid for prescribed medicines and drugs, but medical expenses for amounts paid for a drug that is not prescribed are generally not deductible. Taxpayers also may not deduct funeral or burial expenses, over-the-counter medicines, toothpaste, toiletries, cosmetics, a trip or program for the general improvement of health, or most cosmetic surgery. See id.

Claiming an Aging Parent as a Dependent

For those caring for an aging parent, U.S. income tax laws can help defray some of the costs of providing that care. The aging parent must, however, qualify as the taxpayer’s dependent. First, for a parent to qualify as a dependent, the highest dependency hurdle is the amount of income the parent earns. A dependent parent cannot make more than the exception amount, which is $3,900 for 2013. Second, to be deemed a dependent for tax purposes, the parent also must get more than half of his or her support from the taxpayer. This includes the fair-market value of room rental, food, medicine and other support items. The parent does not have to live with the adult child. For instance, when a parent is able to remain in his or her house, in an assisted living facility or a nursing home, costs the adult child pays for parental support count towards the IRS requirement for claiming the parent as a dependent. Third, once the parent meets the dependency test, the adult child can use any medical expenses toward that itemized deduction to the extent all medical expenses exceed 7.5 percent of his or her adjusted gross income.

If multiple siblings are contributing to the care of a parent, the IRS’s multiple support declaration is applicable. If the siblings’ combined support accounts for more than 50 percent of the parent’s support and the parent qualifies as a dependent, the siblings can agree as to which sibling can claim the parent as a dependent. Once it is agreed who can claim the parent as a dependent, the sibling can file a Form 2120 Multiple Support Declaration. Form 2120 indicates that several siblings contributed to the parent’s support, and the others waive the right to claim the parent as a dependent. The advantage of a multiple support agreement is that it is not
permanent, and the siblings can rotate who gets to claim the parent as a dependent from year-to-year.

**Home and Nursing Home Care**

For taxpayers taking care of an elderly parent at home, the cost of hiring household help generally cannot be included in their deductions, even if such help is recommended by a doctor. A taxpayer can, however, include wages and other amounts paid for nursing services as medical expenses whether those services are provided in the home or another care facility. See *id.*, *Nursing Services*. Further, these services do not need to be performed by a nurse as long as the services are of a kind generally performed by a nurse. These services include giving medication, changing dressings, bathing and grooming. But note that if the attendant also provides personal and household services, the amounts paid to the attendant must be divided between the time spent performing household and personal services and the time spent for nursing services. See *id*. Taxpayers also can include in medical expenses part of the amount spent for the attendant’s meals, along with the Social Security tax, FUTA, Medicare tax, and state employment taxes paid for the nurse or caretaker. See *id*.

Adult children caring for a parent may wish to hire a health care attendant directly, as opposed to going through an agency. While hiring directly may cut costs, it will require strict and detailed attention to state laws regarding working hours, disability insurance and payroll taxes. Additionally, background checks are critical.

Medical expenses for qualified long-term care services, along with premiums paid for long-term care insurance contracts, also can be deducted. Qualified long-term care services include necessary diagnostic, preventative, therapeutic, curing, treating, mitigating, rehabilitative services, and maintenance and personal care services that are (1) required by a chronically ill individual and (2) provided under a plan of care prescribed by a licensed health care practitioner. See *id.*, *Long-Term Care*. Taxpayers can include the cost of medical care in a nursing home for themselves, their spouse or dependents if the expense is for medical or nursing care (but not if the reasons for being in the home are purely personal). Nevertheless, even if the reason for being in a nursing home is personal and not medically required, the costs of the medical care provided while in the nursing home are still deductible. See *id*.

In short, providing elder care for a family member, whether doing it yourself or paying for a caretaker, can be challenging economically and emotionally, but by maximizing available tax deductions, a taxpayer can be relieved of, at least, some of the economic pressure associated with providing that care. IRS Publication 502 is an excellent resource that summarizes the medical expenses that can be (and cannot be) claimed as deductions. The U.S. Department of Health and Human Services, Administration on Aging, also maintains a database of elder care resources throughout the United States. Visit [www.eldercare.gov](http://www.eldercare.gov) to access the Administration on Aging’s Eldercare Locator.

Paul R. (Trey) Trapani III is an associate in the New Orleans law firm of Sher Garner Cahill Richter Klein & Hilbert, L.L.C. He received a BA degree, cum laude, in political science from Tulane University and his JD degree, magna cum laude, from Tulane Law School (*Tulane Law Review, Order of the Coif*). He was admitted to practice in Louisiana in 2009. He joined Sher Garner in 2009.
Retiring into a Bright Sadness
By Daniel Farr

Editor’s Note: This article was originally published in the September 2013 issue of the NW Lawyer, the bar journal for the Washington State Bar Association. Republished with permission.

I was tired after 40 years of practicing law. It was time for a new road map: more music with the band, flannel shirts, bike riding, road trips, grandparenting, storytelling, teepee lodging, and embellishing memories with old pals. I wanted to be present with the people I love. Long ago, law practice began to rob me of living completely in the moment — reading to a grandchild; hiking with a son or daughter; sitting on a beach with my wife and friends — always a part of my mind was practicing law. Did we meet the filing deadline? I should have returned that phone call. Do we have enough money in the pot to meet payday? That elderly couple should have received a discount, but I don’t need one more box of overgrown zucchini.

When the family business is transferred from one generation to the next, it always comes down to this: “Will my kids be okay, Dan?”

After 40 years of lawyering, it was time to move into what author Richard Rohr calls a “bright sadness.” Life becomes more spacious and our view expands accordingly. Our goal is not to be held in bondage by the tyranny of the moment. Life becomes both bright and sad because we see more clearly as we review our past and look into the future.

I practiced in Enumclaw, WA, from 1972 until the end of 2011, with some final winding down through 2012. I remain available to consult on files that predate my retirement. My career began in general practice, more particularly described as, “I’ll take whatever walks into the front door to put beans on the table.” I had a family to support. In those early years, I felt incompetent but apparently my clients did not know this, because my practice grew. I recruited and was joined by law school classmate Rodger Gustafson. We practiced as Farr and Gustafson until his retirement in the late 1990s.

In my early fifties, I made a commitment to retire by the age of 65. My resolve to keep this goal increased as both the obstacles and benefits of retirement became more obvious. Perhaps my biggest influence came from attorneys and their families whom I represented with estate planning, probate, and as a confidant. I can only summarize the collective thoughts of these clients and friends. They each expressed an ambivalent desire to retire. Ambivalent because they felt trapped and immobilized.

Most of us, regardless of firm size, share the following:

1. The belief we have insufficient assets to finance retirement. This statement comes from my very wealthiest clients as well as the poorest. Is retirement important enough to reduce the current lifestyle? Your financial advisor’s job assumes your goal is to maintain or increase your investment. A CPA (who is not selling investments) may suggest a distribution of your existing savings/IRA with interest on the diminishing principle balance (i.e., 5 percent growth in the equity market) and a zero balance at your estimated exit age (i.e., 90). If alive after 90, you sell
your home to finance assisted living. Finally, you can work part-time. But for many of us, part-time always becomes full-time.

2. Always feeling the need to catch up, an attorney’s energy and time are committed to the stack of files, unanswered phone calls, emails, and needy clients seeking attention. “How do I find the time to address the daunting task of finding my replacement and transfer my practice?”

3. For those of us over 60, there is a professional culture which assumes we will die at our desk. Where does that leave clients’ interests? Moreover, older attorneys may experience strokes, dementia, and struggles of aging. In our attempts to hold on, clients’ interests are compromised, and relationships within and without the firm become awkward for all involved — including the dignity and legacy of the senior attorney in need of retirement.

4. A transparently honest senior attorney from a large firm told me he was concerned about the loss of affirmation from clients once retired. The sense of losing status and affirmation following retirement caught me by surprise. I sought the assistance of a consultant with a unique skill set for helping attorneys in transition. (A separate article could be written on this topic.) In my case, the loss forced a new perspective, becoming an unexpected bright consequence of retirement.

In the face of these obstacles, I would retire. Four decades was enough. I would find my replacement, and first looked within my own family. My son, E. Ross Farr, is a Seattle attorney. Formerly a partner at Ogden Murphy Wallace, PLLC, he recently joined Nordstrom as in-house counsel. He is well-established in Seattle. Son Dan Jr. is working on a master’s degree in education, and daughter Whitney is an RN at the Veterans Hospital. My daughter, Megan S. Farr, worked for Sen. Patty Murray in Washington, D.C., before attending UW Law School. Joining her father in the small community in which she spent her first 18 years initially seemed out of the question, but Megan changed her mind and joined my practice. From January 2004 to June 2009, Megan learned the art of estate planning and probate, and we became Farr Law Offices, PLLC. Megan’s husband, Owen Gabrielson, joined us in 2010, and the firm became Farr Law Group, PLLC. I formally transferred the practice to Megan and Owen in January 2011, and continued thereafter as a part-time employee until my retirement.

Did we make mistakes during the transfer?

Were there arguments and misunderstandings? Of course! Megan and I spoke on this very topic at a recent CLE. But we got the job done. It is difficult to hand over your life’s work. The test comes down to this: Do you trust them? Have you been fair with them? Will they take good care of your clients? And in my case, the answers were all in the affirmative. I learned, with some difficulty, it was my job to complete the transfer without regret or attempts to hold on to old turf within the firm I built and nurtured.

The new owners will change billing practices, policies, procedures, technology, staff, and client communication. The retiring attorney (and this is the tough part) should not be giving unsolicited advice or undermine changes.

We are to give this younger generation our blessing and then move on to seek a more spacious life, giving all those we love our undivided attention.

What remains now of “bright sadness?”
I was invited into people’s lives to solve problems. That is the honor. The rewards can hardly be described.

I suspect that small-town attorneys are more visible and available than their city counterparts. Whether intended as fees or gifts (I never knew), I have received: a Jersey calf; fence posts; homemade moccasins; venison; salmon; overgrown zucchini; wild huckleberries; knitted hats; jams; cakes; a fresh elk hide only a few hours removed from the elk; cookies; spaghetti sauce, meatballs, and lasagna; and a discourse on “what does love look like.” The Muckleshoot Indian Tribe invited me to their powwow, where I was given a blanket, draped around my shoulders, then invited to participate in traditional dancing — first with children, then joined by grandparents, then parents, then teenagers — drums pounding — ending in exhaustion — I belonged. Every day, I drove by a friend’s office on the way to work. Knowing he was there was a comfort to me (a shared history since childhood). I have been overpaid.

I have served as a prosecutor, judge, and defense attorney. I have been a confidant and represented priests, ministers, judges, attorneys, physicians, local politicians, tribal members, police officers, felons, drunks, the homeless, the lonely, parents of deceased children, and a great assortment of family and friends — quirky and otherwise. Sometimes the boundary between client and friend blurs until there are no boundaries.

Over the years, I have experienced anxiety from known and unknown sources — fed by the squirrel cage in my mind at 3 a.m. and mostly related to my law practice. But the victories, the defeats, the anxieties, and the professional standing of whatever level I have mustered have never compared in importance to the people who have crossed my path.

It is the people and families and their stories I will remember.

• In my early practice, I prevailed in an emotionally charged case. At the end of the trial, everyone was wounded, including myself. Years later, the opposing party asked me to be his attorney. We have become good friends. I have carried this gift of unmerited kindness for over 35 years.
• Memories of my wife and me picking up newborn babies from hospitals and delivering them to adopting couples.
• Meeting with families beyond grief whose sons have committed suicide.
• Estate beneficiaries who volunteer to share their inheritance equally with a stepsister left out of a will.
• The always-changing stream meandering through Wilkeson causing disputes between neighbors because the “thread of the stream” was a boundary on many legal descriptions. The stream may have produced more legal fees than fish.

Who is milking the cows when dad dies?

When the family business is transferred from one generation to the next, it always comes down to this: “Will my kids be okay, Dan?” They don’t run the dairy farm like we did — or the hardware store, the clinic, the restaurant, the feed store, the funeral home, the insurance office, the car dealership — and the law firm. Will they be okay? For most clients, and for me, the answer is, “Release them. Stand back.” What I started will continue and probably get better. I get to move on.
It is the people I will remember — the saints and scoundrels alike, exchanging words that sometimes lead into transparent, perhaps transcending places. Marcus Borg calls these “thin places.” Sometimes the attorney becomes the only source of comfort the client has. And sometimes it is the client who does the comforting: the dying young woman in the Veazie Valley comforting the grief-stricken attorney.

We hold onto each other, the wounded helping the wounded, and maybe, now and then, as Fredrick Buechner says, “a touch of the hand — a hug — becomes a holy moment” — and that is what I will remember.

Daniel Farr has served as chair of the Enumclaw, WA, Juvenile Court Conference Committee for 17 years, the Enumclaw School Board of Directors for eight years and as municipal judge for four years. He has represented attorneys and their families in estate planning and probates. He has been married for 45 years, has four children, plays bluegrass music, and claims to have unparalleled skills telling campfire stories.
Cream Cheese Jalapeno Crescent Poppers
Via the blog, “My Homemade Life”
www.myhomemdelife.blogspot.com

Ingredients:

1 tube regular crescent rolls
1 (4 ounce) can diced jalapenos (you will only use half of this can)
3/4 (8 ounce) cube cream cheese, room temperature
1 tbsp. sugar
*Makes 32 Crescent Poppers

Directions:

Preheat the oven to 375 degrees.

Cut the cube of cream cheese and put 3/4 of it into a bowl. Place half the can of jalapenos in with your cream cheese. Add the tablespoon of sugar and mix well.

Separate the tube of crescent rolls into four squares. Pinch together the perforations to create two rectangles. Optional: use a rolling pin to smooth the rectangles.

With the back of your spoon, spread half of the cream cheese mixture onto one of the rectangles. Save the other half of the mixture for the other rectangle. Once the cream cheese is spread, start with the LONG end of the rectangle and roll the dough into a log. Cut the log into 16 pinwheels.

Place your 16 pinwheels, standing with the cream cheese facing upward, on a cookie sheet that has been coated with a non-stick cooking spray. Bake for about 13 minutes until they are golden brown. Keep an eye on them, as each oven varies. Once the first batch is in the oven, repeat the process with the second rectangle of dough.